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2008 APR 24 AM 5:06

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DAVID M. TYLER (1930-2002)  
RICHARD G. WARD (RETIRED)

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(248) 746-2770

April 21, 2008

Peter M. Kopke, Chief Clerk  
Michigan Tax Tribunal  
611 W. Ottawa  
P.O. Box 30232  
Lansing, MI 48913

Re: Colonial Square Cooperative v. City of Ann Arbor

Dear Mr. Kopke:

Enclosed please find Petition for Review of Real Estate Tax Assessment and Proof of Service of same. Also enclosed is our check in the amount of \$250.00 for the Petition fee pertaining thereto. Please time-stamp the copy of the Petition and return it to the undersigned in the enclosed return envelope.

Very truly yours,

SULLIVAN, WARD,  
ASHER & PATTON, P.C.

David S. Snyder

DSS/df

Enclosure

- cc w/enc: Ann Arbor Assessor (via certified mail)
- Ann Arbor City Clerk (via certified mail)
- Washtenaw County Clerk (via certified mail)
- Washtenaw County Equalization Director (via certified mail)
- Secretary of School Board for Ann Arbor (via U.S. mail)
- Board of Directors, Colonial Square Cooperative

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2008 APR 28 AM 4:35  
CITY OF ANN ARBOR  
CITY CLERK  
REC'D

**STATE OF MICHIGAN**  
**IN THE MICHIGAN TAX TRIBUNAL**

**COLONIAL SQUARE COOPERATIVE,**

Petitioner,

vs.

MTT Docket No.

**CITY OF ANN ARBOR, MICHIGAN,**

Respondent.

\_\_\_\_\_/

DAVID S. SNYDER (P20749)  
Attorney for Petitioner  
1000 Maccabees Center  
25800 Northwestern Highway  
P. O. Box 222  
Southfield, MI 48037-0222  
(248) 746-0700

\_\_\_\_\_/

**PETITION FOR REVIEW OF REAL ESTATE TAX ASSESSMENT**

NOW COMES the above-captioned Petitioner, by and through its attorneys,  
SULLIVAN, WARD, ASHER & PATTON, P.C., and states:

1. Petitioner is a Michigan non-profit consumer housing cooperative and the owner of a multi-dwelling housing cooperative located in the City of Ann Arbor and containing 427 individual dwelling units.
2. Petitioner's property is located in the Ann Arbor School District.
3. The housing cooperative owned by Petitioner is designated as Property Identification Nos. 09-12-11-300-005 and 09-12-11-300-007 (the "Tax Parcels"). The Tax Parcels are adjacent and contiguous. Petitioner's property is classified as commercial property.

4. Petitioner's property is not subject to governmental regulatory agreements and does not receive a subsidy from any governmental unit.

5. Petitioner brings this proceeding to contest both the Assessed Valuation and the Taxable Value assigned to Tax Identification Nos. 09-12-11-300-005 and 09-12-11-300-007, which collectively comprise Petitioner's property attached hereto and identified as Exhibit A and Exhibit B, respectively. These Exhibits designate the Taxable Value and Assessed Value for the prior year (2007) and the current year (2008).

6. Petitioner states true cash value of its property to be as follows:

Parcel No. 09-12-11-300-005	\$ 4,200,000.00
Parcel No. 09-12-11-300-007	\$ 5,000,000.00

7. The amount at issue is \$8,700,000.00.

8. This dispute is applicable to both the Assessed Valuation and the Taxable Valuation, but does not involve the value of an Addition or a Loss.

9. In a separate proceeding designated MTT Docket No. 276124 and beginning with Tax Year 2000, Petitioner protested partial un-capping of the Taxable Value by the City of Ann Arbor. That matter is still pending.

10. A separate proceeding applicable to tax year 2007 and designated as MTT Docket No. 0333724 is still pending.

11. Respondent has substantially increased the Assessed Valuation, contrary to the specific provisions of the 1995 Amendment to the Michigan Constitution, commonly known as Proposal A, and continues to unlawfully un-cap the Taxable Value.

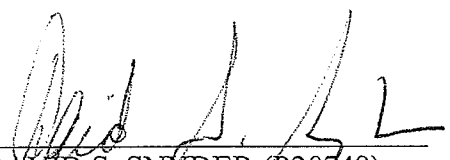
12. Petitioner alleges that both the Assessed Valuation and the Taxable Valuation are in excess of that provided by law. The Michigan Constitution establishes Assessed Valuation at 50% of true cash value. Taxable Valuation is based upon increments above the

Assessed Valuation only as permitted by Proposal A. The Assessed Valuation is in excess of that permitted by the Michigan Constitution and, accordingly, Taxable Value, as established by Respondent City of Ann Arbor, seeds the proper Assessed Valuation.

WHEREFORE, Petitioner prays that an Order be entered by the Tax Tribunal reducing the Assessed Valuation and the Taxable Valuation as set forth in Paragraph 6 of this Petition. Petitioner further prays for the entry of an Order or Judgment providing for a refund of all taxes paid in excess of the appropriate amount, together with applicable interest thereon.

Respectfully submitted,

**SULLIVAN, WARD,  
ASHER & PATTON, P.C.**

By:   
DAVID S. SNYDER (P20749)  
Attorney for Petitioner  
1000 Maccabees Center  
25800 Northwestern Highway  
Southfield, MI 48075-1000  
(248) 746-0700

Dated: April 21,2008

W0615879

**STATE OF MICHIGAN**  
**IN THE MICHIGAN TAX TRIBUNAL**

**COLONIAL SQUARE COOPERATIVE,**

Petitioner,

vs.

MTT Docket No.

**THE CITY OF ANN ARBOR, MICHIGAN,**

Respondent.

**DAVID S. SNYDER (P20749)**

**Attorney for Petitioner**

1000 Maccabees Center  
25800 Northwestern Highway  
P. O. Box 222  
Southfield, MI 48037-0222  
(248) 746-0700

**PROOF OF SERVICE**

Dinah Fitzsimons says that on the 21st day of April, 2008, she served a copy of Petition for Review of Real Estate Tax Assessment and this Proof of Service on the following parties by placing same in envelope(s) properly addressed to:

\*Ann Arbor Assessor  
100 North Fifth Ave.  
Ann Arbor, MI 48107

Secretary of the School Board for Ann Arbor  
2555 South State St.  
Ann Arbor, MI 48104

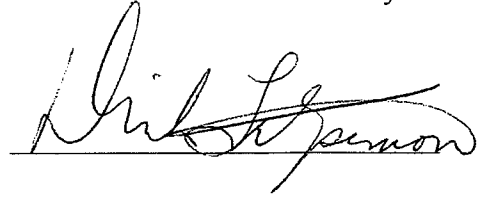
\*Ann Arbor City Clerk  
100 North Fifth Ave.  
Second Floor  
Ann Arbor, MI 48104

\*Washtenaw County Equalization Director  
200 N. Main Street, Suite 210  
Ann Arbor, MI 48107

\*Washtenaw County Clerk  
200 N. Main Street, Suite 120  
Ann Arbor, MI 48107

and depositing the said envelope(s) in the United States mail, and/or \*certified mail, postage thereon fully prepaid.

I hereby declare that the statement above is true to the best of my knowledge, information and belief.

A handwritten signature in cursive script, appearing to read "Mark L. Jensen", is written over a horizontal line.

W0615879

SULLIVAN, WARD, ASHER & PATTON, P.C.