



Legislation Details (With Text)

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Title: Resolution to Approve Amendment Number 1 to the Legal Services Agreement with Hallahan & Associates P.C. Relative to Michigan Tax Tribunal Appeal MTT 21-000829, *Mall at Briarwood, LLC vs City of Ann Arbor* (\$140,000.00)

Sponsors:

Indexes:

Code sections:

Attachments: 1. Petitioner Mall at Briarwood LLC - Hallahan Agreement for Legal Services - Briarwood 2021 Amended and Restated.pdf

Date	Ver.	Action By	Action	Result
11/17/2025	1	City Council		

Resolution to Approve Amendment Number 1 to the Legal Services Agreement with Hallahan & Associates P.C. Relative to Michigan Tax Tribunal Appeal MTT 21-000829, *Mall at Briarwood, LLC vs City of Ann Arbor* (\$140,000.00)

Attached for your review and approval is a resolution to approve amendment number 1 to a legal services agreement with Hallahan & Associates P.C. in the amount of \$90,000.00 for legal services relative to a 2021 Michigan Tax Tribunal appeal MTT 21-000829, *Mall at Briarwood, LLC vs City of Ann Arbor*. The total contract amount shall be \$140,000.00.

The City receives approximately 45 property tax appeals per year from Petitioners challenging the assessed and taxable value of the property. Almost all property tax appeals filed are settled prior to litigation in the Michigan Tax Tribunal.

In rare instances, such as the Mall at Briarwood, LLC tax appeal, the Petitioner and the City of Ann Arbor cannot reach a settlement agreement resulting in a property tax appeal which is contested in the Michigan Tax Tribunal. Despite attempts to negotiate a resolution, the parties remain approximately \$25,000,000.00 apart as to the market value of the real property.

There are many unique and specialized legal and valuation issues involved in a Michigan Tax Tribunal appeal requiring an outside law firm to prepare and present the best defense of the City's valuation.

In conjunction with the Assessor's Office, the Office of the City Attorney has selected Hallahan & Associates P.C. as the law firm to provide these legal services because of the firm's experience in complex Michigan Tax Tribunal litigation and their expertise in commercial property tax matters, including large-scale shopping malls. A trial has been scheduled for June 2026 and is anticipated to take three weeks.

The City has retained Hallahan & Associates P.C. to handle prior complex Michigan Tax Tribunal litigation on behalf of the City and has been pleased with the legal services provided and results received.

Hallahan & Associates P.C. complies with the City of Ann Arbor's Non-Discrimination and Living Wage Ordinances.

The City Attorney's Office requests approval of amendment number 1 to the agreement with Hallahan & Associates P.C. in the amount of \$90,000.00 for legal services in support of defending the 2021 assessed value for the Mall at Briarwood, LLC for a total contract amount of \$140,000.00

Budget/Fiscal Impact: The services provided through this agreement have been budgeted and will be paid for within the General Fund annual operating budget.

Prepared by: John W. Reiser, Senior Assistant Senior City Attorney

Reviewed by: Atleen Kaur, City Attorney

Approved by: Milton Dohoney Jr., City Administrator

Whereas, The City has a real property tax appeal in the Michigan Tax Tribunal regarding MTT 21-000829, *Mall at Briarwood, LLC vs The City of Ann Arbor*, which necessitates the City to contract with a law firm specializing in Michigan Tax Tribunal appeals involving complex commercial properties;

Whereas, There are many unique and specialized legal and valuation issues involved in a Michigan Tax Tribunal Appeal requiring the assistance of outside legal counsel whom are well-versed in Michigan Tax Tribunal cases;

Whereas, Hallahan & Associates P.C. is extremely well-qualified to provide specialized legal services which will be integral to the City's defense of the 2021 taxable value on the assessment roll and subsequent City revenue;

Whereas, Hallahan & Associates P.C. complies with the City of Ann Arbor's Non-Discrimination and Living Wage Ordinances; and

Whereas, The services provided through this agreement have been budgeted in the General Fund;

RESOLVED, That City Council approve amendment number 1 to the Legal Services Agreement with Hallahan & Associates P.C. in the amount of \$90,000.00 for Legal Services relative to Michigan Tax Tribunal Appeal MTT 21-000829, *Mall at Briarwood, LLC vs City of Ann Arbor* for a total contract amount of \$140,000;

RESOLVED, That the funding for these legal services shall remain available without regard to fiscal year;

RESOLVED, That the Mayor and City Clerk be authorized to execute the agreement after approval as to substance by the City Administrator and approval as to form by the City Attorney; and

RESOLVED, That the City Administrator be authorized to take any necessary administrative actions to implement this resolution.