



STATE OF MICHIGAN  
 DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
 LANSING

GRETCHEN WHITMER  
 GOVERNOR

MARLON I. BROWN, DPA  
 DIRECTOR

Lake Effect Group LLC,  
 Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 24-000162

Michigan Department of Treasury,  
 Respondent.

Presiding Judge  
 Patricia L. Halm

ORDER GRANTING RESPONDENT’S MOTION FOR SUMMARY DISPOSITION

FINAL OPINION AND JUDGMENT

The Tribunal issued a Proposed Order Granting Respondent’s Motion for Summary Disposition and Proposed Opinion and Judgment (POJ) on October 24, 2024. The POJ states, in pertinent part, “[t]he parties have 20 days from date of entry of this POJ to notify the Tribunal in writing, by mail or by electronic filing, if available, if they do not agree with the POJ and to state in writing why they do not agree with the POJ (i.e., exceptions).”

Neither party has filed exceptions to the POJ.

The Administrative Law Judge (ALJ) considered the evidence submitted and made conclusions of law. The ALJ’s determination is supported by the evidence and applicable statutory and case law.

Given the above, the Tribunal adopts the POJ as the Tribunal’s final decision in this case<sup>1</sup> and incorporates the POJ in this Final Opinion and Judgment. As a result:

- a. The taxes, interest, and penalties, as levied by Respondent, are as follows:

Assessment Number: VB2KO0E

Tax Type	Tax Period	Tax	Interest	Penalty
Corporate Income	12/19	\$153,907.00	\$25,310.80	\$0.00

Assessment Number: VB2KO0G

Tax Type	Tax Period	Tax	Interest	Penalty
Corporate Income	12/20	\$134,430.00	\$17,065.54	\$0.00

<sup>1</sup> See MCL 205.726.

Assessment Number: VB2KO0F

Tax Type	Tax Period	Tax	Interest	Penalty
Corporate Income	12/17	\$130,746.00	\$39,014.41	\$0.00

Assessment Number: VB2LK7P

Tax Type	Tax Period	Tax	Interest	Penalty
Corporate Income	12/18	\$13,542.00	\$3,292.37	\$0.00

b. The final taxes, interest, and penalties are as follows:

Assessment Number: VB2KO0E

Tax Type	Tax Period	Tax	Interest <sup>2</sup>	Penalty
Corporate Income	12/19	\$153,907.00	\$25,310.80	\$0.00

Assessment Number: VB2KO0G

Tax Type	Tax Period	Tax	Interest <sup>3</sup>	Penalty
Corporate Income	12/20	\$134,430.00	\$17,065.54	\$0.00

Assessment Number: VB2KO0F

Tax Type	Tax Period	Tax	Interest <sup>4</sup>	Penalty
Corporate Income	12/17	\$130,746.00	\$39,014.41	\$0.00

Assessment Number: VB2LK7P

Tax Type	Tax Period	Tax	Interest <sup>5</sup>	Penalty
Corporate Income	12/18	\$13,542.00	\$3,292.37	\$0.00

IT IS SO ORDERED.

IT IS FURTHER ORDERED that Respondent's Motion for Summary Disposition is GRANTED under MCR 2.116(C)(8) and MCR 2.116(C)(10).

IT IS FURTHER ORDERED that Respondent shall cause its records to be corrected to reflect the taxes, interest, and penalties as indicated herein within 20 days of entry of this Final Opinion and Judgment.

IT IS FURTHER ORDERED that Respondent shall collect the affected taxes, interest and penalties or issue a refund as required by this Order within 28 days of entry of this Final Opinion and Judgment.

This Final Opinion and Judgment resolves the last pending claim and closes this case.

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<sup>2</sup> Interest to be computed in accordance with 1941 PA 122 (Revenue Act).

<sup>3</sup> Interest to be computed in accordance with 1941 PA 122 (Revenue Act).

<sup>4</sup> Interest to be computed in accordance with 1941 PA 122 (Revenue Act).

<sup>5</sup> Interest to be computed in accordance with 1941 PA 122 (Revenue Act).

### **APPEAL RIGHTS**

If you disagree with the final decision in this case, you may file a motion for reconsideration with the Tribunal or a claim of appeal with the Michigan Court of Appeals.

A motion for reconsideration must be filed with the Tribunal with the required filing fee within 21 days from the date of entry of the final decision. Because the final decision closes the case, the motion cannot be filed through the Tribunal's web-based e-filing system; it must be filed by mail or personal service. The fee for the filing of such motions is \$50.00 in the Entire Tribunal and \$25.00 in the Small Claims Division, unless the Small Claims decision relates to the valuation of property and the property had a principal residence exemption of at least 50% at the time the petition was filed or the decision relates to the grant or denial of a poverty or disabled veterans exemption and, if so, there is no filing fee. You are required to serve a copy of the motion on the opposing party by mail or personal service or by email if the opposing party agrees to electronic service, and proof demonstrating that service must be submitted with the motion. Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.

Alternatively, you may file a claim of appeal with the Michigan Court of Appeals. If the claim is filed within 21 days of the entry of the final decision, it is an "appeal of right." If the claim is filed more than 21 days after the entry of the final decision, it is an "appeal by leave." A copy of the claim of appeal must be filed with the Tribunal to certify the record on appeal. There is no certification fee.

By Patricia L. Haem

Entered: December 4, 2024  
bw/bm

### **PROOF OF SERVICE**

I certify that a copy of the foregoing was sent on the entry date indicated above to the parties or their attorneys or authorized representatives, if any, utilizing either the mailing or email addresses on file, as provided by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk