In The
March Board of Review
City of Sterling Heights
40555 Utica Road
Sterling Heights Michigan

In Re Notice of Assessment, Taxable
Valuation and Property Classification
for 2010: 50-10-10-351-029-000 /

NOTICE OF APPEAL

Property owner Leroy J. Pletten, in pro per, hereby appeals with respect to the below-stated property/address, for the reasons stated in the attached Brief in Support of Appeal.

Sincerely,

Leroy J. Pletten
Property-Owner/Appellant
50-10-10-351-029-000
8401 18 Mile Road #29
Sterling Heights MI 48313-3042
(586) 739-8343

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for 2010: 50-10-10-351-029-000 /

BRIEF IN SUPPORT OF APPEAL

STATEMENT OF FACTS

The instant Notice of Assessment, Taxable Valuation and Property Classification is for the year 2009. Exhibit 1. It is for the residential property 50-10-10-351-029-000, at 8401 18 Mile Road #29, Sterling Heights MI 48313-3042. It was mailed in the U.S. Mail as part of a long-term multi-year pattern and practice.

The said Notice, line 1 for 2010, "taxable value," cites a decrease of $100, whereas line 2 for 2010, "assessed value," alleges an increase of $3,900 (likewise with line 4). This is prima facie self-contradictory. The norm in property values is decreases, not increases.

Next, please observe that the said Notice alleges that the "Assessed Value" is $36,900, meaning, as multiplied by two, actual true cash value of $73,800. The $36,900 was obtained mathematically by dividing $73,800 by two.

This is contrary to the values in the same subdivision (Andover Heights Condominium) shown by the City's own records of sales (Exhibits 2-3, pages 1 and 3 respectively of the City's 02/02/2010 "Residential Sales Summary"):

Sidwell #	Lot #	Sale Price	Date
10-10-351-090-	090	$38,000	09/25/2009
10-10-351-143-	143	$53,000	07/08/2009
10-10-351-037-	037	$42,200	12/01/2009
10-10-351-059-	059	$35,000	07/29/2009
10-10-351-254-	254	$27,000	03/25/2009
10-10-351-049-	049	$45,000	01/21/2010

Add up the six values, the total is $240,200. Divide by six, the average is $40,033 for true cash value.

Divide the said $40,033 by two as per the mathematical formula, is $20,017.

Note, however, that the last listed sale, #049, is 01/21/2010, i.e., is outside the standard period ending 12/31/2009, for comparability purposes.

Deleting that outside-time-frame sale (of #049) makes the five within-time-frame sales totaling $195,200. Divide by five, is $39,040 true cash value average. Divide that by two, the result is $19,520.

(But even using the last listed sale, of #049, on 01/21/2010, for $45,000, would still make the Notice numbers well too high, as dividing $45,000 by two would be $22,500, i.e., some $14,400 less than the Notice alleges, lines 1, 2, and 4.)

Considering all the facts as a whole, the aforesaid $19,520 is what should be the numbers stated on the Notice in Boxes 1, 2, and 4, for the year 2010.

Notwithstanding the true cash value as shown by the recent sales documented by the City's own records (Exhibits 2-3), the said Notice is prima facie error, pursuant to its substantially higher numbers. An increase is of course, in the opposite direction of true

cash value for the instant property, and of course, in the opposite direction in view of the nation-wide decline of property values.

The thrust of this Brief is that, in both cases, "Taxable Value," and "Assessed Value," the lower number should have been used, $19,520. Doing the said number would apply the actual sale records of the City's own records (Exhibits 2 and 3) for true cash value, and also would be in the correct direction in view of the nation-wide and local decline of property values.

ARGUMENT

I. THE NOTICE CONFORMS TO NEITHER MICHIGAN NOR FEDERAL LAW, HENCE DOES NOT MEET THE STANDARD OF REVIEW.

The Michigan standard of review at the judicial level is to this effect: It relates to whether there was fraud, error of law, or adoption of wrong principles. Mich Const 1963, art 6, § 28; Mich Const 1963, art 9, § 3; *Presque Isle Harbor Water Co* v *Presque Isle Twp*, 130 Mich App 182, 189; 344 NW2d 285 (1983). Courts' review inquires as to the existence of competent, material, and substantial evidence to support the decision on appeal. The absence of such evidence or the adoption of a wrong principle constitutes an error of law that compels reversal. *First City Corp* v *Lansing*, 153 Mich App 106, 112; 395 NW2d 26 (1986).

It is well settled the "duty to apply its expertise to the facts of a case to determine the appropriate method of arriving at the true cash value of property, utilizing an approach that provides the most accurate valuation under the circumstances." *Great Lakes Division of National Steel Corp* v *Ecorse*, 227 Mich App 379, 389; 576 NW2d 667 (1998).

The following establishes many failures on the part of the Notice in these regards. Same include but are not limited to errors of law, adoption of wrong principles, including but not limited to failure to follow federal constitutional due process of law and equal justice imperatives. Accordingly, absent adherence to the rule of law, there is no competent, material, and substantial evidence to support the decision on appeal, wherefore same must be reversed by this Board.

II. ABSENT REASONS BEING STATED, THE NUMERIC VALUES AS ALLEGED ARE ARBITRARY AND CAPRICIOUS.

The Notice is standardless. It cites no basis, no reasons for the numbers, neither for "Taxable Value" nor for "Assessed Value,"nor indeed for any of the dollar amount figures on the said Notice.

When reasons are not provided, governmental action is "arbitrary and capricious" as a long line of case law shows. The absence of reasons for governmental action is unconstitutional. Here, prima facie, "no reasons for the conclusion were given," the same error as in, e.g., *McNutt* v *Hills*, 426 F Supp 990, 1004 (D DC, 1977).

III. ABSENT REASONS BEING STATED IN ADVANCE, THE PROCESS DENIES DUE PROCESS OF LAW AND IS UNCONSTITUTIONAL.

In law, under the U.S. constitutional system, reasons must be stated in advance, for affected individuals to be able to respond prior to the action being taken.

Reasons are a part of due process of law. Reasons are needed so as to enable an adversely affected individual to develop a defense to forestall the pending or proposed action.

Reasons must therefore be cited in advance of taking action, as a matter of due process, so the adversely affected individual can offer response to attempt to avert the action in advance, with the view that open-minded deciding official(s) can thereafter fairly and impartially decide.

The U.S. Constitution requires this. See, e.g., U.S. Supreme Court decisions including but not limited to *Goldberg* v. *Kelly*, 397 US 254, 264; 90 S Ct. 1011, 1018; 25 L Ed 2d 287 (1970) (there is a better and perhaps dispositive chance of successfully contesting an action before, not after, the action is taken); *Boddie* v *Connecticut*, 401 US 371; 91 S Ct 780, 786; 28 L Ed 2d 113 (1971) (due process must occur in advance at the meaningful time, i.e., pre-decision); *Cleveland Board of Education* v *Loudermill*, 470 US 532; 105 S Ct 1467; 64 L Ed 2d 494 (1985) (applying the foregoing constitutional due process principles in additional context).

> "In arriving at its decision, the agency shall not consider any reasons for action other than those specified in the notice. . . ." When changes are evidenced, reversal and starting anew is to occur. *Shelton* v *EEOC*, 357 F Supp 3, 8 (D. Wash, 1973) affirmed 416 US 976 (1974).

Here, the Notice-issuing City, as its own documentation shows, did not do this. It states no reasons for the numeric values alleged, and certainly not in advance. No advance opportunity for the undersigned Appellant (nor undoubtedly any others similarly situated) to have filed a response in advance to attempt to head this Notice off, had been provided. And the City has provided no such opportunity since.

Rights must be proactively provided in advance by the deciding body, not merely

after-the-fact by a review institution (e.g., a Board of Review). This is especially so as the end portion of the review process, the Michigan Tax Tribunal, is notoriously slow, a glacial pace, and thus a subject of repeated media attention, as well as of Legislative and Gubernatorial concern and reaction of trying to resolve the matter of the inordinate delays.

In law, mere trying (a "glacial pace") to schedule review is not constitutionally adequate. *White* v *Mathews*, 559 F2d 852 (CA 2, 1977), cert. den., 435 U.S. 908 (1978). Thus the process is especially, doubly unconstitutional, pursuant to (a) reasons not having been provided in advance to head off the wrongful assessment, nor (b) timely corrective remedial action even after the fact.

Michigan law itself precludes a "glacial pace," as it mandates decision within "reasonable period," see MCL § 24.285, MSA § 3.560(185), meaning at minimum, within constitutional reasonableness requirements. This state law and said federal requirements are notoriously disobeyed as aforesaid. But . . . constitutionally,

> "The rights here asserted are, like all such rights, present rights; they are not merely hopes to some future enjoyment of some formalistic constitutional promise. The basic guarantees of our Constitution are warrants for the here and now and, unless there is an overwhelmingly compelling reason, they are to be promptly fulfilled." *Watson* v *City of Memphis*, 373 US 526; 83 S Ct 1314; 10 L Ed 2d 529 (1963).

IV. THE DECISION PROCESS IS NOT IMPARTIAL HENCE IS UNCONSTITUTIONAL.

The said Notice by the said City of Sterling Heights, Michigan, is based upon partiality, i.e., is not a disinterested impartial review, but rather a self-interested self-serving

motivation. The inflating of value increases City revenue, thus within the meaning of law, the valuation by the said City is not impartial.

The multiple sales shown by the City's own records establish a substantially lower average number, $39,040. Dividing by two means $19,520, not $36,900. In contrast, the City has partiality, motivation; the inflating of value increases its revenue, thus its valuation is not impartial, and indeed clearly enables the raising of additional funds without having to follow the lawful process of tax-raising wherein wide public input would be anticipated. The circumventing of the tax raising process thus burdens the individual, places the onus on an individual, and without the protection, aid, and mutual support of the body of the citizenry as typically can and does occur in non-circumventing situations.

In law, impartiality is mandatory. This concept is long shown in case law with respect to the applicable constitutional law principles including due process of law, e.g., *Tumey* v *Ohio*, 273 US 510; 47 S Ct 437; 71 L Ed (1927) (impartiality required in a money, "pecuniary," context); *Offutt* v *United States*, 348 US 11; 75 S Ct 11; 99 L Ed 11 (1954) (impartiality required in adjudicator context). Significantly, in *Offutt*, the U.S. Supreme Court states, "justice must satisfy the appearance of justice." In *Tumey*, the U.S. Supreme Court gives a history of pertinent precedents, showing this principle to be long and well established:

> "it is very clear that the slightest pecuniary interest of any officer, judicial or quasi judicial, in the resolving of the subject-matter which he was to decide, rendered the decision voidable. *Bonham's Case*, 8 Coke, 118a; same case, 2 Brownlow & Goldesborough's Reports, 255; *City of London* v. *Wood*, 12 Modern Reports, 669, 687; *Day* v. *Savage*, Hobart, 85, 87; *Hesketh* v. *Braddock*, 3 Burrows, 1847, 1856, 1857, 1858."

The U.S. Supreme Court in *Tumey* further states:

> "There was at the common law the greatest sensitiveness over the existence of any pecuniary interest however small or infinitesimal in the justices of the peace [adjudicators]. . . . 'And by the common law, if an order of removal were made by two justices, and one of them was an inhabitant of the parish from which the pauper was removed, such order was illegal and bad, on the ground that the justice who was an inhabitant, was interested, as being liable to the poor's rate. *Rex* v. *Great Chart*, Burr. S. C. 194, Stra. 1173.'"

Here the principles of neither precedent (*Tumey* and *Offutt*) nor historical legal precedents, are being followed. The persons involved (employees / appointees) are themselves each "an inhabitant" the City at issue, are thus themselves "liable to the [valuation] rate [process] of the City," and thus are inherently "interested."

In short, neither the City employee(s) issuing the instant unsigned "Notice," nor its Board of Review, can be said to be truly impartial. Individuals involved in each aspect of the process (a) depend for their position (whether deemed employment or appointment) upon the non-impartial institution (the City) upon which their employment / appointment rests, and (b) have "the existence of any pecuniary interest," i.e., with respect to their own personal property taxes. Such roles are "illegal and bad."

V. ABSENT USE OF ACTUAL CASH VALUE, THE PROCESS AND NOTICE IS UNCONSTITUTIONAL AS "JUNK SCIENCE."

It is of course known in law that fabrications contrary to medical, engineering or scientific fact do occur, and are regularly attempted in court. So there is a long line of case-law on that subject. *U.S.* v *Amaral*, 488 F2d 1148 (CA 3, 1973); *Richardson* v *Richardson-Merrill, Inc*, 273 US App DC 32; 857 F2d 823 (1988); *Christophersen* v *Allied-Signal Corp*,

939 F2d 1106 (CA 5, 1991); *Brock* v *Merrell J. Dow Pharmaceuticals, Inc*, 874 F2d 307 (CA 5, 1989); and eventually reaching the Supreme Court, *Daubert* v *Merrell Dow Pharmaceuticals, Inc*, 509 US 579; 113 S Ct 2786; 125 L Ed 2d 469 (1993).

Now, in order to allow scientific evidence in support of a litigant, a judge must determine whether the evidence is genuinely scientific, as distinct from being unscientific speculation offered by a genuine scientist. As Judge Kozinski has emphasized in his opinion on remand from the Supreme Court's decision in *Daubert*, it is a daunting task for judges who do not have a scientific background (and most do not) to decide whether a scientist's testimony is real science or not. 43 F3d 1311, 1315-16 (CA 9, 1995).

The Supreme Court in *Daubert* tells adjudicators to distinguish between real and courtroom science. This is not an impossible requirement, e.g., to discover the essence of "science," if there is such an essence. The object, instead while conceding the uncertainty concerning the reach of the majority opinion discussed in the Chief Justice's separate opinion, 113 S Ct at 2799, was to make sure that when scientists testify in court, they adhere to the same standards of intellectual rigor that are demanded in their professional work. Cf. 113 S Ct at 2796-97; *O'Conner* v *Commonwealth Edison Co*, 13 F3d 1090, 1106-07 (CA 7, 1994).

If they do so adhere, their evidence (provided of course that it is relevant to some issue in the case) is admissible even if the particular methods they have used in arriving at their opinion are not yet accepted as canonical in their branch of the scientific community. If they do not, their evidence is inadmissible no matter how imposing their credentials.

The unknown person(s) (unsigned) who issued the Notice at issue may be "experts," but they have provided no facts in support, they have provided only a bottom line. In law, that not acceptable:

> "an expert who supplies nothing but a bottom line supplies nothing of value to the judicial process. . . . [you] would not accept from . . . students or those who submit papers to [a professional] journal an essay containing neither facts nor reasons; why should a court rely on the sort of exposition the scholar would not tolerate in his professional life?" *Mid-State Fertilizer Co* v *Exchange National Bank*, 877 F2d 1333, 1339 (CA 7, 1989).

The U.S. Constitution requires that governmental actions be fact-based. A non-fact-based action violates due process. How so? Due process includes the notion that, on fact issues, that only facts will be presented for review, not myth, not speculation.

The government, here the City, must let reviewers (here you, the Board of Review), know in the decision Notice itself, the basis for its conclusions, its "bottom line"; there is to be no speculation; even proper reasons are not to be implied; reject the improper processing due to the unfairness. *Great Lakes Screw Corp* v *N. L. R. B.*, 409 F2d 375 (CA 7, 1969).

Absence of required findings requires reversal, even if there may allegedly or actually be evidence in the record to support proper findings. *Anglo-Canadian Shipping Co, Ltd* v *Federal Maritime Commission*, 310 F2d 606 (CA 9, 1962).

An agency including the City is not allowed to put a reviewer in the position of speculating as to the basis for its conclusion; you the reviewer must know what it means first. *Northeast Airlines, Inc* v *Civil Aeronautics Board*, 331 F2d 579 (CA 1, 1964).

Here, no reasons for the bald standardless numbers are given in the Notice. This is prima facie, the type situation that is prohibited. Wherefore reversal is mandatory.

VI. THE NOTICE AT ISSUE IS NOT A RANDOM OCCURRENCE BUT RATHER IS PART OF THE PATTERN OF SUCH NOTICES.

In establishing willfulness of governmental policy and practice, the showing of a pattern such as a standard operating practice can be dispositive.

> "The proof of the pattern or practice supports an inference that any particular decision during the period in which the policy was in force, was made in pursuit of that policy." *International Brotherhood of Teamsters* v *U.S.*, 431 US 324, 362; 97 S Ct 1843, 1868; 52 L Ed 2d 396, 431 (1977).

The Notice at issue is a standard form notice, issued pursuant to standard operating policy and practice of not providing reasons for the numeric values assigned, of not providing such reasons in advance, of imposing decision without awaiting completion of the administrative review process, etc.

VII. ABSENT ADVANCE NOTICE, ADVANCE STATEMENT OF REASONS, AND ADHERENCE TO ACTUAL TRUE CASH VALUE, THE DECISION PROCESS IS STANDARDLESS, VARYING FROM AND WITHIN JURISDICTION TO JURISDICTION, HENCE IS UNCONSTITUTIONAL.

Note key concepts cited in *Bush* v *Gore*, 531 US 98; 121 S Ct 525; 148 L Ed 2d 388 (2000) (on the 2000 presidential election, the standardless recount, and stopping, enjoining, said recount), as applicable in the instant situation. There, issues included

> "whether the use of standardless manual recounts violates the Equal Protection and Due Process Clauses. With respect to the equal protection question, we find a violation of the Equal Protection Clause."

> "The recount mechanisms implemented in response to the decisions of the Florida Supreme Court do not satisfy the minimum requirement for non-arbitrary treatment of voters necessary to secure the fundamental right. Florida's basic command for the count of legally cast votes is to consider the 'intent of the voter.' Gore v. Harris,__ So. 2d, at ___ (slip op., at 39). This is unobjectionable as an abstract proposition and a starting principle. The problem inheres in the absence of specific standards to ensure its equal application."
>
> "The law does not refrain from searching for the intent of the actor in a multitude of circumstances; and in some cases the general command to ascertain intent is not susceptible to much further refinement. In this instance, however, the question is not whether to believe a witness but how to interpret the marks or holes or scratches on an inanimate object, a piece of cardboard or paper which, it is said, might not have registered as a vote during the machine count. The factfinder confronts a thing, not a person. The search for intent can be confined by specific rules designed to ensure uniform treatment.
>
> "The want of those rules here has led to unequal evaluation of ballots in various respects. See Gore v. Harris, ___ So. 2d, at ___ (slip op., at 51) (Wells, J., dissenting) ("Should a county canvassing board count or not count a 'dimpled chad' where the voter is able to successfully dislodge the chad in every other contest on that ballot? Here, the county canvassing boards disagree"). As seems to have been acknowledged at oral argument, the standards for accepting or rejecting contested ballots might vary not only from county to county but indeed within a single county from one recount team to another."

Here, likewise, the Notice and process leading thereto is "standardless" on its face, *prima facie*. The Notice cites no standards, certainly not with advance notice as per the constitutional duty to allow defense in advance of decision.

Was there consideration of the impact of the downward impact of the market as a whole? Of foreclosures and their impact? Of "arms length" vs. non "arms length" transactions? Of worker transfer sales? Of the percentages of each? Of the "lag time" in the

assessment process? Of true cash value appraisals? Do all the assessors within the City follow the same approach? Do all the cities, counties, jurisdictions, and their assessors, follow the same approach?.

Just as there was "unequal evaluation of ballots," is there a pattern of "unequal evaluation of" property's true cash value? Just as "the standards for accepting or rejecting contested ballots might vary not only from county to county but indeed within a single county from one recount team to another," re "the standards for accepting or rejecting [true cash value] might [they] vary not only from county to county but indeed within a single county [city] from one recount team [assessor] to another"? Or "from one [Board of Review] to another"? Or "from one [members of same] to another"? Or vary from one property to another such as by purchase date? Or by varying dates of Assessor action (clearly not all accomplished in single day as in an election). Or by the factors cited in the immediate preceding paragraph? (Each such variation renders the process unconstitutional under the U.S. Constitution as the constitutional law principles enunciated in *Bush* make clear.)

The Notice does not say, does not cite variables used in the decision process. And it is unsigned, obstructing determination of which individual(s) made the decision. And it clearly does not state the date when the decision was made, nor the term involved, e.g., the issue of "lag time." Thus the Notice is further unconstitutional as such information must be provided in advance so as to enable defense and preparation time for defense. And of course not force the appeal process, appellants, and adjudicators into the situation, retroactively no

less, of not having, in advance, stated in the Notice, the pertinent facts upon which the bald standardless numerics are stated.

Wherefore, not only must this instant Appeal be granted, but just as the Florida "standardless" process had to be forced to a halt by injunction ban in order to protect the rights of, likewise, the "standardless" Notice process must be banned in order to protect the rights of all.

VIII. AN AWARD OF DAMAGES FOR THE UNCONSTITUTIONAL PROCESS UTILIZED HEREIN RE WHICH APPELLANT IS PLACED IN THE POSITION OF BEING FORCED TO REACT RETROACTIVELY DUE TO NO ADVANCE NOTICE RIGHTS HAVING BEEN PROVIDED, IS MANDATORY UNDER FEDERAL CONSTITUTIONAL LAW AND PRACTICE.

Procedural due process is an "absolute" constitutional right. Damages must according be awarded when a breach of same occurs. *Carey* v *Piphus*, 545 F2d 30 (CA 7, Ill, 1977) rev'd and remanded 435 US 247; 98 S Ct 1042; 55 L Ed 2d 252 (1978).

The law of this Circuit, the federal Sixth Court of Appeals, elaborates:

> "the remedying of deprivations of fundamental constitutional rights must be of prime concern to courts and other governmental bodies. A rule imposing liability despite good faith reliance insures that if governmental officials err, they will do so on the side of protecting constitutional rights. It also serves the desireable goal of spreading the cost of unconstitutional governmental conduct among the taxpayers who are ultimately responsible for it. *Garner* v *Memphis Police Dept*, 710 F2d 240, 248 (CA 6, 1983), and citing *Bertot* v *School District No. 1, Albany County*, 613 F2d 245, 251 (CA 10, 1979) (good faith reliance on the prior law of the circuit provided no independent protection from liability for wrongful act).

IX. DAMAGES ALSO APPLY UNDER FEDERAL LAW, E.G., TITLE 18.

The Notice at issue was mailed. It is part of a pattern of such mailings. As shown, said Notice was not impartially derived. It is for the purpose of establishing the predicates for billing. As such, it is covered under federal laws including but not limited to 18 USC § 1951 and 18 USC § 1961 *et seq*. Same include within their ambit the actions of officials acting under "color of law."

Additionally, in law, the term "'honest services'" can include 'honest and impartial government.'" *U.S.* v *Brumley*, 116 F3d 728, 731 (CA 5, 1997) cert den 522 US 1028; 118 S Ct 625; 139 L Ed 2d 606 (1997) (a criminal case). The absence of impartiality in the Notice process issued under "color of law" is clear. Hence, the applicability of the aforesaid laws under the circumstances at bar is clear, absent being "impartial," the absence of "honest" follows due to the self-interestedness. Said laws provide for substantial damages for unlawful actions including those taken under "color of law."

Substantial damages are especially warranted in the view of the fact that the City is clearly not being deterred by small awards such as (a) the eight million dollar award against the City of Detroit with respect to rights-violating actions by its then Mayor Kwame Kilpatrick, and (b) the $31 million award with respect to rights-violating actions by the City of Sterling Heights in the Hillside case. Here the City of Sterling Heights has been on notice since the prior appeal by the undersigned one year ago, yet said City has taken no remedial actions to resolve its defective process.

X. EACH SEPARATE VIOLATION WARRANTS REVERSAL.

Note the basic legal concept of "essential element," some key controlling fact or error of law that "necessarily renders all of the other facts immaterial." *Celotex Corp* v *Catrett*, 477 US 317, 323; 106 S Ct 2548; 91 L Ed 2d 265 (1986).

Here, each of the many aspects (no reasons for the numeric values alleged, clearly no advance notice of such reasons, no right to defend and reply in advance in order to head of the wrongful notice, the junk science process violating constitutional due process rights, etc.), each is such an "essential element" of the process being issued, that each "necessarily renders all of the other facts immaterial." Said circumstance warrants peremptory ruling in Appellant's favor.

RESERVATION OF RIGHT

Appellant reserves the right to amend this Appeal as may be appropriate in the interests of justice.

CONCLUSION AND RELIEF SOUGHT

Wherefore, for any or all the foregoing reasons, the following remedial actions should be taken:

A. that the Notice of Assessment, Taxable Valuation and Property Classification for the residential property 50-10-10-351-029-000, be reversed

B. that the "Assessed Value" be set at $19,520.

C. that the "Taxable Value" be set at $19,520.

D. that the "standardless" Notice process must be enjoined, stopped, to protect the rights of all

E. that damages for the wrongful acts and decision process be awarded for same

F. that said damages be applied with both personal and institutional liability so as to deter such conduct hereafter by both the institution and its employees, agents, and appointees.

Sincerely,

Leroy J. Pletten
Property-Owner/Appellant
50-10-10-351-029-000
8401 18 Mile Road #29
Sterling Heights MI 48313-3042
(586) 739-8343

Exhibits
1. Notice
2. City Sales Summary p 1
3. City Sales Summary p 3

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