

2015

CITY of TROY

Assessment Roll

&

Board of Review

Report

City of Troy
Board of Review
ANNUAL REPORT
2015 ASSESSMENT ROLL

2015 Board of Review:

James Hatch, Chairman
Frank Strahl
Howard Adams

Submitted by: Leger A. (Nino) Licari, City Assessor

April 24, 2015

TO: The Honorable Mayor and City Council

FROM: Leger A. (Nino) Licari, City Assessor

RE: 2015 Assessment Roll Report and Board of Review Minutes

It is my pleasure to present to you the 2015 Assessment Roll Report and Board of Review Minutes for the City of Troy. This roll is the product of a full year's effort by the entire Assessing Department staff. Without their able assistance, this roll would surely suffer. I am most appreciative of the efforts they expend every year in the service of the community. Their efforts should not go unnoticed.

The **2015 Assessment Roll** is summarized as follows:

Total Assessed Value	Total Taxable Value	Residential Taxable Value	Commercial Taxable Value	Industrial Taxable Value	Personal Taxable Value
5,313,611,700	4,504,785,190	2,894,875,560	891,581,710	281,097,400	437,230,620

The Assessed Value increase for 2015 is \$486,069,960 or a 10.07% increase from 2014.

This year the **Taxable Value** increased \$133,204,840 or 3.05%.

The following chart represents a **5-year history of Assessed and Taxable Values**:

Year	Assessed Value	Increase (Decrease)	%	Taxable Value	Increase (Decrease)	%
2015	5,313,611,700	486,069,960	10.07	4,504,785,190	133,204,840	3.05
2014	4,827,541,740	336,109,400	7.50	4,371,580,350	61,316,902	1.42
2013	4,491,432,340	81,323,440	1.80	4,310,263,448	(2,428,602)	(0.001)
2012	4,410,108,900	(130,303,780)	(2.90)	4,312,692,050	(136,158,010)	(3.10)
2011	4,540,412,680	(448,105,633)	(9.00)	4,448,750,160	(394,862,852)	(8.20)

It should be noted that the Consumer Price Index in Michigan for 2015 Taxable Value was again set at 1.60% (a multiplier of 1.016).

The data reflects an increase in all classes of property.

The following chart details the **Ratio of Taxable Value to Market Value** (2 times the Assessed Value) with and without Personal Property, since the passage of Proposal "A".

Ratio of Taxable Value to Market Value since 1994					
Year	Assessed Value	Taxable Value	Ratio All	Personal Property	Ratio No Personal
2015	5,313,611,700	4,504,785,190	42.39	437,230,620	41.71
2014	4,827,541,740	4,371,580,350	45.28	425,841,680	44.82
2013	4,491,432,340	4,310,263,448	47.98	414,094,580	47.78
2012	4,410,108,900	4,312,692,050	48.90	395,095,920	48.79
2011	4,540,412,680	4,448,750,160	48.99	384,084,890	48.90
2010	4,958,518,313	4,843,613,012	48.84	407,990,730	48.74
2009	5,838,869,239	5,459,779,936	46.75	448,100,230	46.48
2008	6,227,094,050	5,562,596,010	44.26	457,552,500	44.24
2007	6,422,659,810	5,550,516,437	43.21	464,213,650	42.68
2006	6,608,804,750	5,435,035,442	41.12	479,874,950	40.42
2005	6,525,074,330	5,264,351,550	40.33	503,497,670	39.53
2004	6,337,222,973	5,094,758,223	40.20	536,093,423	39.34
2003	6,188,084,256	4,978,263,437	40.22	584,236,696	39.21
2002	5,955,697,398	4,861,640,648	40.82	619,964,538	39.75
2001	5,652,563,942	4,686,250,942	41.45	649,562,212	40.34
2000	5,218,597,300	4,373,072,080	41.90	643,070,690	40.76
1999	4,696,926,183	4,183,560,453	44.54	666,496,353	43.63
1998	4,284,960,814	4,005,628,276	46.74	626,129,990	46.18
1997	3,954,663,960	3,775,248,837	47.73	579,417,710	47.34
1996	3,672,996,870	3,573,652,298	48.65	522,531,950	48.42
1995	3,463,173,910	3,425,410,880	49.45	507,025,520	49.36
1994	3,308,095,110	3,308,095,110	50.00	453,375,110	50.00

The **Personal Property Roll** for 2015 is \$ 437,230,620, an increase of \$11,388,940 or 2.67%. This is due to an increase in office occupancy in the commercial class (good news!).

This is the fourth increase in the Personal Property Roll since 2001. Only five of the last sixteen years have shown an increase in the Personal Property totals.

The following chart illustrates the **5-year Personal Property Roll** history.

5 Year Personal Property History			
Year	Assessed/Taxable Value	Change	% +,-
2015	437,230,620	11,388,940	2.67
2014	425,841,680	11,747,100	2.84
2013	414,094,580	18,998,660	4.90
2012	395,096,920	11,102,030	2.87
2011	384,084,890	(23,905,840)	(5.90)

The **Industrial Facilities Tax Roll** has an increase of \$2,892,450 or 18.15%. This is due to the granting of two new abatements in the 2014 year.

The chart below reflects a 5 year history of the tax abatement roll.

5 Year Industrial Facilities Tax Abatement History			
Year	Assessed/Taxable Value	Change	% +,-
2015	18,823,150	2,892,450	18.15
2014	15,930,700	(2,202,370)	(12.15)
2013	18,133,070	4,219,340	30.33
2012	13,913,730	1,930,580	16.11
2011	11,983,150	1,639,540	15.85

As you recall, the **Downtown Development Authority (DDA)** was reconfigured, and the debt was refinanced for the 2014 year.

The history of the new DDA is only 2 years at this point.

The following chart details the **history of the DDA**

DDA History and Capture Changes					
Year	TOTAL DDA	Real	Personal	Capture	Capture %+,-
2015	379,177,070	277,522,820	101,654,250	69,984,800	(2.34)
2014	380,857,480	277,809,450	103,048,030	71,665,210	

The reduction is mainly due to the exemption of Personal Property values that are \$80,000 or less in Market Value.

The City of Troy now has 2 **Brownfield Redevelopment Authorities (BRA)**, **TCF Bank** and **MJR** (the new movie complex constructed on the site of the former Kmart at Maple and Livernois).

The **TCF Brownfield** is in its eighth year. The 2015 Taxable Value is 341,260, an increase of \$5,370, or 1.60% from the 2014 value.

TCF BRA History and Capture Changes (Troy)					
Year	Total BRA	Real	Personal	Capture	Capture %+, -
2015	341,260	341,260	0	143,320	3.89
2014	335,890	335,890	0	137,950	0.73
2013	334,880	334,880	0	136,940	(15.60)
2012	360,210	360,210	0	162,270	(12.08)
2011	382,510	382,510	0	184,570	(22.85)
2010	437,180	437,180	0	239,240	(21.71)
2009	503,530	503,530	0	305,590	(5.66)
2008	521,860	521,860	0	323,920	(4.91)
2007	538,570	538,570	0	340,630	

The **MJR Brownfield** is in its second year. The 2015 Taxable Value is \$5,519,770. The Captured Taxable Value is \$4,494,130. The large increase is due to the completion of the theater itself.

MJR BRA History and Capture Changes					
Year	TOTAL BRA	Real	Personal	Capture	Capture %+, -
2015	5,519,770	4,023,880	1,495,890	4,494,130	
2014	2,175,240	2,175,240	0	1,149,600	

This is the twelfth year for the **Smart Zone (SZ)** in Troy. This is the development occurring at the former Big Beaver Airport site. It shows a 29.75% increase in captured Taxable Value from 2014.

The following chart details the **History of the SmartZone**.

SmartZone Totals					
Year	TOTAL SZ	Real	Personal	Capture	Capture %+, -
2015	22,850,510	13,261,600	9,588,910	8,403,130	29.75
2014	20,923,395	13,052,800	7,870,595	6,476,015	6.10
2013	20,546,380	13,126,260	7,420,120	6,099,000	(6.80)
2012	20,096,250	12,118,900	7,977,350	6,546,350	14.27
2011	20,097,510	13,907,950	6,189,560	5,650,130	(46.09)
2010	24,927,370	17,102,270	7,825,100	10,479,990	(10.99)
2009	26,221,980	19,630,100	6,591,880	11,774,600	12.14
2008	24,947,540	18,428,290	6,519,250	10,500,160	(0.69)
2007	25,725,320	18,164,810	7,560,510	11,277,940	25.89
2006	23,405,930	16,888,080	6,517,850	8,958,550	11.50
2005	22,482,220	16,372,300	6,109,920	8,034,840	48.22
2004	19,867,910	15,089,770	4,778,140	5,420,530	

The State of Michigan introduced **2 New Tax Exemptions** of property starting with the 2014 year.

The first of these was an expansion of the **Veterans Exemption**. The new legislation allows any veteran who is declared 100% disabled, or 100% unemployable to be exempt from local property taxes. This benefit continues for the unremarried surviving spouse.

There were 34 of these exemptions granted (21 in 2014), totaling \$3,417,000 in Taxable Value (\$2,004,240 in 2014). This is a loss of City revenue of \$35,879 (\$21,080 in 2014). Contrast this with the total Poverty Exemptions from 2015, which equaled \$812,370 in Taxable Value and \$8,530 of City revenue, for 11 exemptions. I'll let you draw your own conclusions as to the value of the properties being exempted.

The second exemption is the beginning of the proposed **phase out of Personal Property** statewide. This started with the **Small Parcel Exemption**. The Small Parcel Exemption is for Personal Property accounts that have a Market Value of \$80,000 or less, or, \$40,000 or less of Assessed Value.

There were over 2,000 of these parcels on the Personal Property Roll that will no longer have to pay Personal Property taxes starting with the 2014 year.

For the 2015 Assessment Year there are 27,339 residential parcels in the City of Troy. They have an average Assessed Value (A/V) of \$131,208, and an average Market Value of \$262,416. The average Taxable Value (T/V) for these parcels is \$105,888.

There were 872 valid residential sales in the 2014 calendar year. The total sales price for these parcels was \$272,205,645, for an average selling price of \$312,162. The lowest recorded residential sale was \$42,000 and the highest recorded residential sale was \$1,550,000.

There were also 190 sales of condominiums in 2014. They had a total selling price of \$36,430,394, for an average sale price of \$191,739. The lowest recorded condominium sale was \$45,000 and the highest recorded condominium sale was \$599,000.

There were 2,258 deeds processed by the Office Assistant staff in the Assessing Department. The vast majority of these lead to the filing of a Property Transfer Affidavit that is processed by this department. In addition, we handle approximately the same amount of Principal Residence Exemption Affidavits annually.

There are currently 1,997 Commercial or Industrial zoned parcels in the City of Troy. These parcels encompass over 6,655 businesses that file Personal Property returns in the City. The filing deadline is February 20th, of any given year. All of these returns are processed before the last scheduled session of the Board of Review.

Also included are the 2015 Assessment Roll Summary sheets, which summarize most of the information in this report.

I must also compliment the staff of the Assessing Department for the valuable work they do on behalf of the citizens of the City of Troy. The telephone volume is staggering. Staff personally review and change dozens of Assessments, on top of the many hundreds they each reviewed and were unable to change. Counter traffic is extreme. In spite of the thousands of citizens we spoke with by telephone, or dealt with in person, I received only 1 complaint about only myself. I did receive many compliments from the citizens we interacted with. Staff's work this year was again, outstanding.

I should also mention the extraordinary work performed by the citizen volunteers who served on the 2015 Board of Review. Their work is difficult and stressful. This was another great job in a high stress environment.

The Minutes of the Board of Review close this report. I am available to answer any questions you may have.

Respectfully submitted by,

Leger A. (Nino) Licari
City Assessor

2015 Assessment Roll Summary

Type	Count	Assessed Value		Taxable Value
Agricultural Real	0		0	0
Commercial Real	1014		990,788,060	891,581,640
Industrial Real	983		298,495,640	281,097,400
Residential Real	27,339		3,587,097,380	2,894,875,560
Total Real	29,336		4,876,381,080	4,067,554,600
		Net		Deletes
Commercial Personal	6,835	6,126	268,708,710	(709)
Industrial Personal	540	510	122,138,540	(30)
Utility Personal	19	19	46,383,370	
Deletes	739	0		(739)
Total Personal	7,394	6,655	437,230,620	437,230,620
Total of Roll	36,730	35,991	5,313,611,700	4,504,785,220
Net of Deletes	35,991			

Percent Changes by Class			
Assessed Value Percent Change		Taxable Value Percent Change	
	%		%
Residential	6.30	Residential	1.52
Commercial	6.20	Commercial	1.30
Industrial	12.52	Industrial	3.76
Personal	2.67	Personal	2.67
Overall A/V	10.07	Overall T/V	3.05

Percent of Total Roll (A/V = Assessed Value, T/V = Taxable Value)					
	A/V %	T/V %		A/V %	T/V %
Residential	67.51	64.26	Real	91.77	90.29
Commercial	18.65	19.79	Personal	8.23	9.71
Industrial	5.62	6.24			
Personal	8.23	9.71			
Total	100.00	100.00	Total	100.00	100.00

Averages				
	Sale Price	Market Value	Assessed Value	Taxable Value
Residential	312,162	0	0	0
872 Sales @ \$272,205,645	High Sale	1,550,000	Low Sale	42,000
	Price	M/V	A/V	T/V
Condo	599,000	0	0	0
190 Sales @ \$36,430,394	High Sale	363,900	Low Sale	51,100
	Price	M/V	A/V	T/V
Combined Residential & Condo	290,618	262,416	131,208	105,888
1,062 Sales @ \$308,636,039	High Sale	1,195,000	Low Sale	30,000

Ratio of Taxable Value to Market Value

Total Market Value (including Personal Property)	10,627,223,400
Total Taxable Value (including Personal Property)	9,009,570,440
Ratio of T/V to M/V (including Personal Property) %	42.39

Total Market Value (No Personal Property)	9,752,762,160
Total Taxable Value (No Personal Property)	8,135,109,200
Ratio of T/V to M/V (No Personal Property) %	41.71

By Type (No Personal Property)	Assessed Value	Market Value	Taxable Value	Ratio
Commercial	1,259,496,770	2,518,993,540	1,160,290,350	46.06
Industrial	467,017,550	934,035,100	449,619,310	48.14
Residential	3,587,097,380	7,174,194,760	2,894,875,560	40.35

DDA Statistics

	Base	2015 T/V	2015 Capture
Total	309,192,270	379,177,070	69,984,800

Troy Brownfield - TCF Bank Statistics

	Base	2015 T/V	2015 Capture
Total	197,940	341,260	143,320

Troy Brownfield - MJR Theater Statistics

	Base	2015 T/V	2015 Capture
Total	1,025,640	5,519,770	4,494,130

Troy Smart Zone (SZ) Statistics

	Base	2015 T/V	2015 Capture
Total	14,447,380	22,850,510	8,403,130

2014 Millage Rates (2015 rates are not Certified until late Fall)

School Code	School	P.R.E July	P.R.E Dec	Total P.R.E	Non-H July	Non-H Dec	Total Non-H
260	TROY	30.8236	6.8024	37.6260	37.2583	13.1280	50.3863
010	Avondale	29.7843	5.7631	35.5474	38.8743	14.8531	53.7274
030	Birmingham	34.5404	6.3843	40.9247	38.8238	10.8636	49.6874
040	Bloomfield	30.7716	6.7491	37.5207	35.7426	11.7202	47.4628
160	Lamphere	37.1977	11.4090	48.6067	37.1977	13.1765	50.3742
230	Royal Oak	33.0595	1.7736	34.8331	48.7723	1.7736	50.5459
265	DDA Troy	30.8236	6.8024	37.6260	37.2583	13.1280	50.3863
269	Brwnf'd Troy	30.8236	6.8024	37.6260	37.2583	13.1280	50.3863
268	SmartZn Troy	30.8236	6.8024	37.6260	37.2583	13.1280	50.3863
750	Warren	36.2324	1.7736	38.0060	47.1805	1.7736	48.9541

P.R.E. = Principal Residence Exemption (Homestead), Non-H = Non-Homestead

2015 March Board of Review
Improved Commercial/Industrial/Residential Roll by Use

Commercial/Industrial					
Count	Use	Acres	Sq Ft/Units	2015 A/V	2015 T/V
17	Auto Dealer	95.240	740,272	19,420,630	18,947,050
32	Bank	40.819	131,880	9,667,300	9,355,620
5	Barber - Beauty Shop	1.339	6,740	337,970	329,100
3	Bowling Center	14.304	126	1,199,080	1,199,080
5	Clubhouse - Catering	21.673	105,248	4,413,000	4,413,000
14	Day Care	19.969	117,672	4,367,970	4,175,980
64	Engineering	239.253	2,613,779	56,125,730	52,349,310
3	Flathouse Storage	19.411	62,644	2,223,760	2,205,080
52	Gar/Serv/Repair/Conv	38.635	250,014	9,796,970	9,429,280
2	Hangar	0.000	24,928	236,820	225,530
2	Health Club	10.881	158,577	3,953,780	3,906,850
13	Hotel/Motel	77.965	2,307	36,018,570	32,865,170
637	Industrial LM	872.239	11,813,971	179,479,470	169,682,850
40	Industrial - Loft	111.221	1,771,520	21,058,590	20,009,940
23	Market	43.415	318,645	10,281,010	9,944,520
85	Medical Office	67.885	711,233	28,909,680	27,710,270
5	Mini Lube (Oil Change)	2.181	10,081	531,620	518,510
2	Mortuary	3.679	30,404	986,410	954,850
68	Mult/Apt/Senior	495.129	6,537	113,535,710	106,797,640
259	Office	1,043.801	17,355,048	460,800,350	395,894,530
26	Res, Non-Conf	7.642	27,708	885,680	882,490
42	Restaurant	47.123	328,781	20,286,870	17,149,980
24	Rest Fast Food	19.070	65,421	4,886,000	4,757,390
65	Retail/Dept/Disc/Whse	262.452	3,364,312	84,006,160	78,281,220
9	Sef Storage	39.190	726,073	7,997,680	7,618,730
4	Shopping Cntr - Community	38.311	429,655	7,519,560	7,262,640
3	Shopping Cntr - Malls	63.208	1,542,151	79,666,450	74,333,630
59	Shopping Cntr - Nghbd	113.924	1,041,128	39,464,240	36,244,770
2	Skating Rink	38.038	278,254	8,486,330	8,486,330
1	Theater - Cinema	12.484	76,067	4,484,620	4,023,880
4	Veterinary	1.836	12,558	611,130	590,450
54	Whse - Dist/Strge/Transit	167.410	1,953,901	28,760,950	26,965,390
1,624	Totals	4,029.727	46,077,635	1,250,400,090	1,137,511,060

Residential					
Count	Use	Acres	Sq Ft/Units	2015 A/V	2015 T/V
23,903	Residential		52,001,168	3,355,866,960	2,725,818,390
2,591	Condominium		3,887,068	219,734,090	164,967,920
26,494	Totals		55,888,236	3,575,601,050	2,890,786,310

**City of Troy - Assessing Department
24 Month Residential Sales Study - 2015 A/V's
By Month (10/01/12 thru 09/30/14)**

Count	Month/Year	Price	2015 A/V	2015 Ratio
34	October 2012	9,743,895	5,145,020	52.80
34	November 2012	10,058,517	5,194,670	51.64
31	December 2012	8,298,906	4,417,090	53.22
24	January 2013	7,816,310	4,130,170	52.84
31	February 2013	8,682,922	4,459,890	51.36
34	March 2013	11,116,484	5,719,840	51.45
47	April 2013	13,016,570	6,712,860	51.57
55	May 2013	16,235,362	8,327,350	51.29
82	June 2013	25,471,100	13,289,150	52.17
92	July 2013	27,010,065	13,687,580	50.68
101	August 2013	29,723,892	15,031,300	50.57
68	September 2013	20,060,121	10,182,480	50.76
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633	Year 1	187,234,144	96,297,400	51.43
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74	October 2013	21,333,061	10,716,710	50.24
57	November 2013	16,864,637	8,418,020	49.92
53	December 2013	17,615,448	8,715,970	49.48
40	January 2014	12,969,199	6,490,210	50.04
44	February 2014	14,002,407	6,930,490	49.49
53	March 2014	17,325,449	8,529,710	49.23
60	April 2014	17,243,455	8,532,250	49.48
77	May 2014	25,135,231	12,303,630	48.95
102	June 2014	30,961,049	15,153,650	48.94
96	July 2014	32,498,878	15,682,410	48.26
100	August 2014	30,293,875	14,583,210	48.14
81	September 2014	27,106,258	12,917,330	47.65
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837	Year 2	263,348,947	128,973,590	48.97
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1,470	Overall	450,583,091	225,270,990	50.00
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	High			53.22
	Low			47.65
	% Change	(factor)		1.12
	% Change/Month			4.67

24 Month Residential Sales by Month

City Of TROY - Assessing Department
 Comparison of Local Millage Rates
 Oakland County

2014 Oakland County Certified Millage Rates for Cities, Villages, & Townships (alphabetically)		2014 Oakland County Certified Millage Rates for Cities, Villages, & Townships by Millage Rate	
City Village or Township	Millage Rate	City Village or Township	Millage Rate
Addison Twp	8.3177	Southfield Twp	0.6000
Auburn Hills	10.5602	Holly Twp	2.5000
Berkley	17.5454	Commerce Twp	3.0934
Beverly Hills Village	13.1744	Rose Twp	3.1233
Bingham Farms Village	7.9000	Novi Twp	3.2429
Birmingham	15.0862	Groveland Twp	4.9400
Bloomfield Hills	10.9900	Leonard Village	6.0000
Bloomfield Twp	13.3406	Oakland Twp	6.1295
Brandon Twp	7.9168	Lyon Twp	7.1266
Clarkston	20.2163	Springfield Twp	7.2786
Clawson	26.4240	Highland Twp	7.3844
Commerce Twp	3.0934	Orchard Lake Village (City)	7.8600
Farmington	16.5856	Bingham Farms Village	7.9000
Farmington Hills	13.9662	Brandon Twp	7.9168
Fenton	10.6226	Ortonville Village	8.0000
Ferndale	30.9863	Addison Twp	8.3177
Franklin Village	8.9211	Milford Twp	8.3509
Groveland Twp	4.9400	Orion Twp	8.4309
Hazel Park	24.2651	Franklin Village	8.9211
Highland Twp	7.3844	Independence Twp	9.0404
Holly Twp	2.5000	Milford Village	9.3283
Holly Village (Ind Twp)	13.5244	Wolverine Lake Village	9.5730
Huntington Woods	26.7149	White Lake Twp	9.8590
Independence Twp	9.0404	Lake Orion Village	10.0716
Keego Harbor	13.3906	Novi	10.2000
Lake Angelus	11.4750	Oxford Twp	10.4272
Lake Orion Village	10.0716	Rochester Hills	10.4496
Lathrup Village (City)	22.5600	** Troy **	10.5000
Leonard Village	6.0000	Auburn Hills	10.5602
Lyon Twp	7.1266	Oxford Village	10.6200
Madison Heights	22.9680	Fenton	10.6226
Milford Twp	8.3509	Bloomfield Hills	10.9900
Milford Village	9.3283	Waterford Twp	11.0796
Northville	16.6340	Lake Angelus	11.4750
Novi	10.2000	Rochester	12.0304
Novi Twp	3.2429	West Bloomfield Twp	12.2380
Oak Park	37.1191	Beverly Hills Village	13.1744
Oakland Twp	6.1295	Bloomfield Twp	13.3406
Orchard Lake Village (City)	7.8600	Keego Harbor	13.3906

City Of TROY - Assessing Department
 Comparison of Local Millage Rates
 Oakland County

2014 Oakland County Certified Millage Rates for Cities, Villages, & Townships (alphabetically)		2014 Oakland County Certified Millage Rates for Cities, Villages, & Townships by Millage Rate	
City Village or Township	Millage Rate	City Village or Township	Millage Rate
Orion Twp	8.4309	Holly Village (Ind Twp)	13.5244
Ortonville Village	8.0000	Farmington Hills	13.9662
Oxford Twp	10.4272	Royal Oak Twp	14.1064
Oxford Village	10.6200	Birmingham	15.0862
Pleasant Ridge	18.6476	South Lyon	15.6847
Pontiac	17.0011	Wixom	15.9229
Rochester	12.0304	Farmington	16.5856
Rochester Hills	10.4496	Northville	16.6340
Rose Twp	3.1233	Pontiac	17.0011
Royal Oak	18.1551	Berkley	17.5454
Royal Oak Twp	14.1064	Walled Lake	17.7347
South Lyon	15.6847	Royal Oak	18.1551
Southfield	24.2314	Pleasant Ridge	18.6476
Southfield Twp	0.6000	Clarkston	20.2163
Springfield Twp	7.2786	Lathrup Village (City)	22.5600
Sylvan Lake	23.5276	Madison Heights	22.9680
** Troy **	10.5000	Sylvan Lake	23.5276
Walled Lake	17.7347	Southfield	24.2314
Waterford Twp	11.0796	Hazel Park	24.2651
West Bloomfield Twp	12.2380	Clawson	26.4240
White Lake Twp	9.8590	Huntington Woods	26.7149
Wixom	15.9229	Ferndale	30.9863
Wolverine Lake Village	9.5730	Oak Park	37.1191

City of TROY - Assessing Department
 Comparison of Local Millage Rates
 Macomb County

2014 Macomb County Certified Millage Rates for Cities, Villages, & Townships (alphabetically)		2014 Macomb County Certified Millage Rates for Cities, Villages, & Townships by Millage Rate	
City Village or Township	Total Millage	City Village or Township	Total Millage
Armada Twp	4.7812	Ray Twp	3.5573
Armada Village	18.0194	Richmond Twp	3.7267
Bruce Twp	8.4796	Armada Twp	4.7812
Center Line	39.1266	Macomb Twp	4.9786
Chestefield Twp	9.7026	Lenox Twp	6.2386
Clinton Twp	16.2889	Washington Twp	7.5265
Eastpointe	27.1583	Harrison Twp	7.7916
Fraser	20.8664	Bruce Twp	8.4796
Grosse Pointe Shores	17.8794	Shelby Twp	9.2999
Harrison Twp	7.7916	Chestefield Twp	9.7026
Lenox Twp	6.2386	** Troy **	10.5000
Macomb Twp	4.9786	Memphis	14.2953
Memphis	14.2953	New Baltimore	14.9198
Mount Clemens	18.6639	Sterling Heights	15.1858
New Baltimore	14.9198	Clinton Twp	16.2889
New Haven Village	18.8436	Richmond	16.6526
Ray Twp	3.5573	Romeo Village (Bruce)	17.4496
Richmond	16.6526	Grosse Pointe Shores	17.8794
Richmond Twp	3.7267	Armada Village	18.0194
Romeo Village (Bruce)	17.4496	Romeo Village (Wash'ton)	18.2780
Romeo Village (Wash'ton)	18.2780	Mount Clemens	18.6639
Roseville	24.8494	New Haven Village	18.8436
Shelby Twp	9.2999	Fraser	20.8664
St Clair Shores	20.9950	St Clair Shores	20.9950
Sterling Heights	15.1858	Utica	22.6753
** Troy **	10.5000	Roseville	24.8494
Utica	22.6753	Eastpointe	27.1583
Warren	27.8656	Warren	27.8656
Washington Twp	7.5265	Center Line	39.1266

**City Of TROY - Assessing Department
Comparison of Local Millage Rates
Wayne County**

2014 Wayne County Certified Millage Rates for Cities, Villages, & Townships (alphabetically)		2014 Wayne County Certified Millage Rates for Cities, Villages, & Townships (by Millage Rate, without Transportation mills)	
City Village or Township	Millage Rate	City Village or Township	Millage Rate
Allen Park	25.4510	Plymouth Twp	4.0000
Belleville	18.1260	Grosse Isle Twp	4.5000
Brownstown Twp	13.1461	Sumpter Twp	4.7904
Canton Twp	10.9000	Van Buren Twp	4.9144
Dearborn	26.6000	Huron Twp	7.7832
Dearborn Heights	23.9804	Northville Twp	8.6564
Detroit	34.4064	** Troy **	10.5000
Ecorse	53.1063	Canton Twp	10.9000
Flat Rock	19.4997	Romulus	13.0780
Garden City	22.2658	Brownstown Twp	13.1461
Gibraltar	19.4000	Grosse Pointe Farms	14.0000
Grosse Isle Twp	4.5000	Livonia	14.0380
Grosse Pointe	14.3237	Grosse Pointe	14.3237
Grosse Pointe Farms	14.0000	Northville	15.3484
Grosse Pointe Park	16.0311	Grosse Pointe Park	16.0311
Grosse Pointe Shores	17.8794	Plymouth	16.2734
Grosse Pointe Woods	18.8883	Grosse Pointe Shores	17.8794
Hamtramck	26.6815	Belleville	18.1260
Harper Woods	38.9685	Westland	18.8823
Highland Park	40.7758	Grosse Pointe Woods	18.8883
Huron Twp	7.7832	Gibraltar	19.4000
Inkster	33.8414	Flat Rock	19.4997
Lincoln Park	22.9218	Riverview	19.9600
Livonia	14.0380	Woodhaven	20.6300
Melvindale	37.2892	Garden City	22.2658
Northville	15.3484	Wyandotte	22.7500
Northville Twp	8.6564	Lincoln Park	22.9218
Plymouth	16.2734	Rockwood	23.4225
Plymouth Twp	4.0000	River Rouge	23.9582
Redford Twp	24.4058	Dearborn Heights	23.9804
River Rouge	23.9582	Wayne	24.0038
Riverview	19.9600	Southgate	24.3936
Rockwood	23.4225	Redford Twp	24.4058
Romulus	13.0780	Allen Park	25.4510
Southgate	24.3936	Trenton	25.7508
Sumpter Twp	4.7904	Dearborn	26.6000
Taylor	30.0516	Hamtramck	26.6815
Trenton	25.7508	Taylor	30.0516
** Troy **	10.5000	Inkster	33.8414
Van Buren Twp	4.9144	Detroit	34.4064
Wayne	24.0038	Melvindale	37.2892
Westland	18.8823	Harper Woods	38.9685
Woodhaven	20.6300	Highland Park	40.7758
Wyandotte	22.7500	Ecorse	53.1063

2015
City of Troy - Assessing Department
Top Twenty Taxpayers
Troy City

Rank	Name	2015 A/V	2015 T/V	Parcels	Activity
1	FRANKEL FORBES COHEN	55,566,900	52,400,450	3	Somerset Malls
2	DTE	33,564,610	33,131,780	17	Utility
3	NYKEL MANAGEMENT CO	26,284,470	25,436,450	24	Apartment Leasing
4	URBANCAL	24,211,140	23,040,370	5	Retail
5	755-900 TOWER ASSOC	23,622,170	21,086,680	4	Office Leasing
6	CC TROY	21,636,610	20,345,530	3	Office Leasing
7	OSPREY TROY	21,488,140	20,282,110	2	Office Leasing
8	BANK OF AMERICA NA	19,142,710	18,046,910	13	Office HQ - Branches
9	KELLY SERVICES	17,677,750	16,811,060	10	Office HQ
10	MACY'S	16,199,790	15,764,770	4	Retail
11	DELPHI	17,580,200	14,553,720	11	Office HQ
12	NEMER PLACE	24,198,330	13,631,660	5	Office Leasing
13	TROY INDUSTRIAL	14,930,970	13,441,210	15	Industrial Leasing
14	REGENTS PARK OF TROY	13,549,590	12,885,490	3	Apartment Leasing
15	BACM/MSCI	16,929,470	12,876,760	5	Office Leasing
16	CONSUMERS ENERGY	12,300,540	12,176,130	12	Utility
17	LONG LAKE CROSSING	12,261,860	12,009,260	8	Office Leasing
18	OAKLAND PLAZA/SQUARE	11,816,170	11,811,170	6	Retail
19	WEST HURON JOINT VENTURE	11,741,960	10,994,200	3	Office Leasing
20	SOMERSET PLACE	10,775,470	9,946,440	1	Office Leasing
Totals		405,478,850	370,672,150	154	*

2015
City of Troy - Assessing Department
Top Twenty Taxpayers
Troy DDA

Rank	Name	2015 A/V	2015 T/V	Parcels	Activity
1	FRANKEL FORBES COHEN	56,566,900	52,400,450	3	Somerset Malls
2	CC TROY ASSOC	21,636,610	20,345,530	3	Office Leasing
3	OSPREY-TROY OFFICENTRE	21,488,140	20,282,110	2	Office Leasing
4	755 TOWER ASSOCIATES	15,763,060	14,271,030	2	Office Leasing
5	NEMER TROY PLACE	24,198,330	13,631,660	5	Office Leasing
6	WEST HURON JOINT VENTURE	11,741,960	10,994,200	3	Office Leasing
7	KELLY SERVICES	11,541,630	10,837,060	6	Office HQ
8	SOMERSET PLACE	10,775,470	9,946,440	1	Office Leasing
9	LIBERTY INVESTMENTS I LLC	10,167,050	9,538,080	3	Office Leasing
10	MACY'S	8,633,480	8,401,350	2	Retail
11	NORDSTROM INC	7,762,470	7,565,830	2	Retail
12	BACM 2005	8,067,060	7,354,130	1	Office Leasing
13	SAK'S 5TH AVE	6,888,990	6,766,770	3	Retail
14	SUMMIT WILSHIRE	6,011,090	5,235,320	1	Office Leasing
15	NEIMAN MARCUS	5,266,900	5,136,740	2	Retail
16	NS INTERNATIONAL	5,004,740	5,004,740	3	Office Leasing
17	SHEFFIELD OWNER	6,384,700	4,634,700	2	Office Leasing
18	EA&S	5,614,920	4,612,840	2	Office Leasing
19	DDC HOTELS	3,871,020	3,743,670	1	Troy Marriott
20	KMART CORP	2,968,200	2,968,200	1	Computer Center
Totals		250,352,720	223,670,850	48	*

2015
City of Troy - Assessing Department
Top Twenty Taxpayers
Avondale Schools

Rank	Name	2015 A/V	2015 T/V	Parcels	Activity
1	NORTHFIELD COMMONS LLC	3,106,910	3,049,600	1	Retail
2	HCR MANOR CARE	3,012,340	2,923,930	1	Nursing Facility
3	NINO SALVAGGIO	2,788,400	2,717,870	2	Fruit Market
4	SUNRISE TROY ASSISTED LIVING LLC	1,770,460	1,702,260	1	Nursing Facility
5	DTE ENERGY	1,591,190	1,591,190	1	Utility
6	CASWELL TOWN CENTER	1,221,000	882,150	4	Retail
7	PETRUZELLO	751,260	751,260	1	Catering
8	TROY PROFESSIONAL BLDG	693,610	680,290	2	Office Leasing
9	CONSUMERS ENERGY	619,960	619,960	1	Utility
10	KROGER	612,300	612,300	1	Retail
11	MANORCARE	586,280	585,280	1	Nursing Facility
12	TROWBRIDGE HOMES	488,220	488,220	9	Subdivision
13	AMBERWOOD TOWNHOMES	472,370	459,350	1	Apartment Leasing
14	BOSTICK, C	508,040	401,130	4	Residence
15	REST RET	899,770	397,110	1	Retail
16	MURAD, V	397,590	346,460	1	Residence
17	THOMPSON, K	370,640	346,450	2	Residence
18	MINA, N	330,590	330,590	1	Residence
19	REST RAD	335,680	322,220	1	Retail
20	THOMAS, G	423,570	317,870	2	Residence
Totals		20,980,180	19,525,490	38	*

2015
City of Troy - Assessing Department
Top Twenty Taxpayers
Birmingham Schools

Rank	Name	2015 A/V	2015 T/V	Parcels	Activity
1	GRAND/SAKWA	5,319,690	5,133,240	3	Retail
2	TARGET	4,889,390	4,765,930	2	Retail
3	HOME DEPOT	4,310,790	3,279,300	2	Retail
4	KOHL'S	2,894,600	2,834,710	2	Retail
5	KROGER	2,536,170	2,481,300	2	Super Market
6	INTERNATIONAL TRANSMISSION	1,917,560	1,917,560	1	Gas Transmission
7	LA FITNESS	1,488,750	1,441,820	2	Gymnasium
8	DTE	942,450	942,450	2	Utility
9	SECURED STORAGE ACQUISITIONS LLC	702,780	664,420	2	Self Storage
10	WOLVERINE CARBIDE	671,020	631,240	1	Industrial
11	ESS PRISA	650,880	625,770	1	Industrial
12	CONSUMERS ENERGY	573,030	573,030	1	Utility
13	SP INDUSTRIAL	492,020	460,100	2	Industrial Leasing
14	BB INVESTMENTS	439,900	439,900	12	Industrial
15	WCD MANAGEMENT	440,970	411,100	2	Industrial
16	PUBLIC STORAGE	395,790	372,180	2	Self Storage
17	MERAM, R	328,960	300,290	1	Residential
18	BIONDO, A	313,010	297,640	1	Residential Rentals
19	SOLID CONCEPTS	292,430	292,430	1	Industrial
20	BAZO, N	323,080	282,540	3	Residential Rentals
Totals		29,923,270	28,146,950	45	*

2015
City of Troy - Assessing Department
Top Twenty Taxpayers
Bloomfield Schools

Rank	Name	2015 A/V	2015 T/V	Parcels	Activity
1	DTE	979,820	976,430	2	Utility
2	LSTC CALIFORNIA	942,460	870,900	2	Office Leasing
3	CAMAJ, M	676,060	676,060	1	Residence
4	MALIK, A	670,000	670,000	1	Residence
5	KHAN, A	602,830	584,520	1	Residence
6	DURGHAM, N	575,000	571,360	1	Residence
7	HAJJAR, R	712,180	537,160	1	Residence
8	EFENDI, A	675,100	520,260	2	Residence (2)
9	SHAH, B	655,680	516,120	1	Residence
10	BLACK, E	619,190	477,830	1	Residence
11	DeWITTE, J	474,750	474,750	1	Residence
12	STEPHEN, M	454,700	454,700	1	Residence
13	SULTAN, M	450,850	441,000	1	Residence
14	JONES, A	608,450	438,800	1	Residence
15	SHIRISHKAR, V	438,110	438,110	1	Residence
16	GREWAL, M	590,170	436,580	1	Residence
17	HELD, J	444,300	434,410	1	Residence
18	KATATO, K	563,810	430,290	1	Residence
19	GERBACK, K	425,070	425,070	1	Residence
20	GUPTA, A	718,310	423,450	1	Residence
		12,276,840	10,797,800	23	*

2015
City of Troy - Assessing Department
Top Twenty Taxpayers
Lamphere Schools

Rank	Name	2015 A/V	2015 T/V	Parcels	Activity
1	URBANCALL OAKLAND MALL	24,211,140	23,040,370	5	Oakland Mall
2	OAKLAND PLAZA/SQUARE	11,816,170	11,811,170	6	Retail
3	MACY'S	7,566,310	7,363,420	2	Retail
4	MGA RESEARCH	5,757,470	5,757,470	1	Engineering
5	SEARS	6,516,460	4,378,890	1	Retail
6	JC PENNEY	4,127,760	3,951,970	2	Retail
7	AMERICAN MSC	2,835,040	2,835,040	1	Industrial
8	URBANCAL OAKLAND II	2,538,870	2,500,490	4	Retail
9	WOLVERINE CARBIDE	2,222,600	2,183,560	2	Industrial Leasing
10	400 JOHN R RD LLC	2,060,740	2,013,220	1	Retail
11	HANSON'S PROPERTIES	2,025,450	1,921,210	1	Industrial
12	FIRST INDUSTRIAL REALTY	1,619,110	1,546,360	5	Industrial Leasing
13	TRUTRON CORP	723,460	714,330	2	Industrial
14	VICTORIA'S SECRET	594,790	694,790	1	Retail
15	GE CAPITAL	686,770	686,770	1	Equipment Leasing
16	EXECUTIVE RE INVESTMENTS	712,700	673,420	1	Industrial Leasing
17	URBAN RETAIL PROPERTIES	635,280	635,280	3	Retail
18	DEBRON INDUSTRIAL ELECTRONICS	625,320	625,320	1	Industrial
19	OAKLAND COMMERCE ASSOC	649,020	622,060	1	Industrial Leasing
20	NOSANCHUK, J	660,640	616,490	3	Industrial Leasing
Totals		78,585,100	74,571,630	44	*

2015
City of Troy - Assessing Department
Top Twenty Taxpayers
Royal Oak Schools

Rank	Name	2015 A/V	2015 T/V	Parcels	Activity
1	KOSTAL OF AMERICA	3,384,820	3,285,510	2	Automotive Supplier
2	250 STEPHENSON ASSOC	2,731,880	2,541,400	1	Office Leasing
3	HOLIDAY INN EXPRESS	2,621,740	2,435,200	2	Hotel
4	WESTMINSTER TROY LLC	2,581,340	2,426,120	1	Laboratory HQ
5	EA&S INVESTMENTS	2,570,690	2,391,930	1	Office Leasing
6	HOV SERVICES	2,388,460	2,388,460	1	Office Leasing
7	SOURCEHOV LLC	2,253,290	2,135,630	1	Office Leasing
8	NORTHAMERICAN BANCARD	1,721,300	1,721,300	1	Banking
9	JOHN DEERE LANDSCAPES	1,434,690	1,404,120	2	Automotive Supplier
10	ROBBINS INV #550	1,400,570	1,313,040	1	Landscaping
11	TROY HOTELS INC	1,294,930	1,251,600	1	Hotel
12	VALEO NA	970,210	970,210	1	Industrial
13	ROBBINS INV #500	1,494,510	903,220	1	Manufacturing
14	ENERGY POWER SYSTEMS	829,150	829,150	1	Engineering
15	PHOENIX WIRE	752,130	700,900	1	Office Leasing
16	MODERN DENTAL	686,440	686,440	1	Export Management
17	INTRACO CORP	707,190	659,910	2	Office Leasing
18	ROBBINS PARK INV	674,830	641,330	1	Physical Therapy
19	DEAL INV	611,440	578,310	1	Welding
20	SPECIAL TREE REHAB	582,530	566,560	2	Utility
Totals		31,692,140	29,830,340	25	*

2015
City of Troy - Assessing Department
Top Twenty Taxpayers
Troy Schools (also Includes DDA, BRA's and LDFA)

Rank	Name	2015 A/V	2015 T/V	Parcels	Activity
1	FRANKEL FORBES COHEN	56,566,900	52,400,450	3	Somerset Mall
2	DTE	27,468,450	27,039,010	9	Utility
3	NYKEL MANAGEMENT	26,284,470	25,436,450	24	Apartment Leasing
4	755-900 TOWER	23,622,170	21,086,680	4	Office Leasing
5	CC TROY	21,636,610	20,345,530	3	Office Leasing
6	OSPREY TROY	21,488,140	20,282,110	2	Office Leasing
7	BANK OF AMERICA	19,076,450	17,980,650	12	Corp HQ
8	KELLY SERVICES	17,677,750	16,811,060	10	Corp HQ
9	NEMER TROY PLACE	24,198,330	13,631,660	5	Office Leasing
10	TROY INDUSTRIAL	14,930,970	13,441,210	15	Industrial Leasing
11	REGENTS PARK	13,549,590	12,885,490	3	Apartment Leasing
12	BACM/MSCI	16,929,470	12,876,760	5	Office Leasing
13	LONG LAKE LLC	12,261,860	12,009,260	8	Office Leasing
14	WEST HURON JOINT VENTURE	11,741,960	10,994,200	3	Office Leasing
15	SOMERSET PLACE LLC	10,775,470	9,946,440	1	Office Leasing
16	LIBERTY INVESTMENTS I LLC	10,167,050	9,538,080	3	Office Leasing
17	CONSUMERS ENERGY	9,630,670	9,506,260	6	Utility
18	GABLES OF TROY	9,397,040	9,397,040	4	Office Leasing
19	DELPHI	17,580,200	9,349,760	11	Corp HQ
20	SHEFFIELD OWNER LLC	11,061,420	9,072,210	3	Office Leasing
Totals		376,044,970	334,030,310	134	*

2015
City of Troy - Assessing Department
Top Twenty Taxpayers
Warren Consolidated Schools

Rank	Name	2015 A/V	2015 T/V	Parcels	Activity
1	TROY TECHNOLOGY PARK	7,201,090	5,363,510	5	Office Leasing
2	HOME PROPERTIES	4,511,660	4,362,790	2	Apartments
3	MAGNA POWERTRAIN	4,187,350	4,187,350	3	Manufacturing
4	OAKLAND PARK TOWERS	7,033,730	3,800,190	1	Apartments
5	YAREMA	3,269,780	3,169,500	6	Manufacturing
6	INCOE CORP	2,623,120	2,852,020	2	Manufacturing
7	ALLAN TOOL	2,498,880	2,468,950	3	Manufacturing
8	TEPEL BROS	2,437,940	2,351,250	8	Printing
9	BOSTICK	2,387,330	2,260,600	10	Industrial Leasing
10	FIRST INDUSTRIAL	2,348,250	2,239,510	7	Industrial Leasing
11	ELDER FORD	2,060,680	2,032,310	1	Auto Dealer
12	AMERICAN POLISH CULTURAL CENTER	1,678,590	1,651,690	3	Catering
13	DTE	1,620,350	1,620,350	1	Utility
14	LG CHEM POWER	1,579,440	1,579,440	9	Manufacturing
15	ALTAIR CLEAN AIR TECHNOLOGY	1,427,180	1,458,770	1	Manufacturing
16	TIRE WHOLESALERS	1,481,030	1,450,260	2	Wharehouse
17	TOGGLED	1,405,070	1,405,070	1	Manufacturing
18	CORPORATE ELECTRONIC STATIONARY	1,203,050	1,203,050	1	Printing
19	RING ROAD PROPERTIES	1,107,210	1,107,210	1	Industrial Leasing
20	JOHN R SPRING	1,219,980	1,085,550	1	Auto/Truck Repair
Totals		53,281,710	47,649,370	68	*

2015

Board of Review

Minutes

TUESDAY, MARCH 3, 2015

12:45 P.M. - The 2015 Board of Review met at the Troy City offices. James Hatch was elected to the Chair. Also serving were Frank Strahl and Howard Adams. City Assessor, Nino Licari, served as the Secretary. Mr. Licari presented the Assessment Roll to the Board. There were no corrections of omissions or errors. The Board was then called to order at 1:00PM to hear all appeals of Assessments placed against property in the City of Troy. The following appeals were heard.

2015 March Board of Review Report

Appeal Date	Appeal # / Time	Parcel ID #
03/03/2015	001.01:00PM	88-20-28-201-009
FRANKLIN RIDGE HOMES LLC		

THE PETITIONER REQUESTED A REDUCTION IN ASSESSED AND TAXABLE VALUE. THE BOARD REVIEWED THE TRIBUNAL SETTLEMENTS FOR THE SURROUNDING LAND AND VOTED TO REDUCE THE ASSESSED AND TAXABLE VALUE TO \$148,100.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
423,150	423,150	148,100	148,100	-275,050	-275,050

Appeal Date	Appeal # / Time	Parcel ID #
03/03/2015	002.01:10PM	88-20-07-276-009
LAHDHIRI, TAREK & AMIRA, MOUNA		5658 SPRINGBROOK

THE PEITIONERS' REPRESENTATIVE SUBMITTED THEIR RECENT PURCHASE, APPRAISAL AND CONDITION OF THE HOME FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCE THE ASSESSED VALUE AND TAXABLE VALUE TO \$290,000.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
340,620	340,620	290,000	290,000	-50,620	-50,620

Appeal Date	Appeal # / Time	Parcel ID #
03/03/2015	003.01:40PM	88-20-03-326-009
FIGLAR, DAVID & JOYCE		480 BOOTH

THE PETITIONERS SUBMITTED COMPARABLES FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
102,830	80,890	102,830	80,890	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/03/2015	004.01:50PM	88-20-02-132-005
BROOKS, BEJEIR		1422 HARTWIG

THE PETITIONERS SUBMITTED DAMAGE DUE TO WIND STORM FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE TO THE ASSESSED VALUE AND REDUCED THE TAXABLE VALUE TO \$64,300.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
109,330	68,310	109,330	64,300	0	-4,010

2015 March Board of Review Report

Appeal Date	Appeal # / Time	Parcel ID #
03/03/2015	005.02:00PM	88-20-19-351-015
MERAM, RASHA		3102 ADAMS

THE PETITIONERS SUBMITTED AN APPRAISAL FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
328,960	300,290	328,960	300,290	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/03/2015	006.03:40PM	88-20-06-103-011
NASR, MARCOS & CHRISTINE H		2855 DONEGAL

THE PETITIONERS SUBMITTED AN APPRAISAL FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
215,440	215,440	215,440	215,440	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/03/2015	007.07:00PM	88-20-04-378-001
PARK, JONG H		575 TROYVALLY

THE PETITIONERS SUBMITTED AN APPRAISAL AND CONDITION OF HOME FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
145,850	145,850	145,850	145,850	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/03/2015	008.07:50PM	88-20-12-100-079
KHAN, AHMED J & FERDOUS, JANNATUL		2139 OAKWOOD

THE PETITIONERS SUBMITTED COMPARABLES FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
205,670	205,670	205,670	205,670	0	0

2015

Board of Review

Minutes

MONDAY, MARCH 9, 2015

9:00A.M. - The 2015 Board of Review met for the second session at the Troy City offices. James Hatch called the meeting to order. Also present were Frank Strahl, Howard Adams, and City Assessor, Nino Licari, serving as the Secretary. The following appeals were heard.

2015 March Board of Review Report

Appeal Date	Appeal # / Time	Parcel ID #
03/09/2015	009.09:10AM	88-20-04-354-010
AMANN, OTTILIE		6056 RIVERTON

THE PEITIONER SUBMITTED ONE COMPARABLE AND CONDITION OF THE HOME FOR THE BOARD TO REVIEW. IN A SPLIT DECISION, THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
139,580	110,980	139,580	110,980	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/09/2015	010.09:20AM	88-20-19-426-010
BLUHM, CHRISTOPHER & ANNA LISA		2092 LANCER

THE PEITIONER SUBMITTED AN APPRAISAL AND CONDITION FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCE THE ASSESSED AND TAXABLE VALUE TO \$200,000.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
216,370	216,370	200,000	200,000	-16,370	-16,370

Appeal Date	Appeal # / Time	Parcel ID #
03/09/2015	011.10:30AM	88-20-30-203-003
KONDUR, RAMADASU & SARITHA		2872 WATERLOO

THE PEITIONER SUBMITTED AN APPRAISAL FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCE THE ASSESSED VALUE AND TAXABLE VALUE TO \$157,500. THIS WAS A SPLIT DECISION.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
167,620	167,620	157,500	157,500	-10,120	-10,120

Appeal Date	Appeal # / Time	Parcel ID #
03/09/2015	012.11:00AM	88-20-12-478-002
JINDO, JOSEPH H		5244 RENSHAW

THE PETITIONERS SUBMITTED CONDITION OF PROPERTY AND STRUCTURAL ISSUES FOR THE BOARD TO REVIEW. AN APPRAISER INSPECTED THE HOME AND ESTIMATED THE REPAIRS TO BE \$20,000. THE BOARD REDUCED THE ASSESSED VALUE TO \$113,660 AND TAXABLE VALUE TO \$91,300.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
123,660	100,380	113,660	91,300	-10,000	-9,080

2015 March Board of Review Report

Appeal Date	Appeal # / Time	Parcel ID #
03/09/2015	013.02:30PM	88-20-07-377-041
SEBOLD, DANIEL & CANDACE M		5051 BEACH

THE PEITIONER SUBMITTED ONE COMPARABLE FOR THE BOARD TO REVIEW. IN A SPLIT DECISION, THE BOARD VOTED TO REDUCE THE ASSESSED VALUE TO \$550,000 WITH NO CHANGE TO TAXABLE VALUE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
656,540	528,760	550,000	528,760	-106,540	0

Appeal Date	Appeal # / Time	Parcel ID #
03/09/2015	014.03:50PM	88-20-03-301-069
AHMAD, BASHIR		26 PINE CREEK

THE PEITIONER SUBMITTED INSPECTION REPORT & CONDITION FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
227,270	227,270	227,270	227,270	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/09/2015	015.04:00PM	88-20-06-278-010
XU, BING & CHEN, ANNAN		6515 TANGLEWOOD

THE PEITIONER SUBMITTED THEIR RECENT PURCHASE PRICE AND COMPARABLES FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCE THE ASSESSED VALUE AND TAXABLE VALUE TO \$269,500.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
274,490	274,490	269,500	269,500	-4,990	-4,990

2015

Board of Review

Minutes

TUESDAY, MARCH 10, 2015

1:00 P.M. - The 2015 Board of Review met for the third session at the Troy City offices. James Hatch called the meeting to order. Also present were Frank Strahl, Howard Adams, and City Assessor, Nino Licari, serving as the Secretary. The following appeals were heard.

2015 March Board of Review Report

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	016.01:10PM	88-20-21-152-043
SASSONE, CHARLES M		965 DURHAM

THE PETITIONER SUBMITTED COMPARABLES AND THE CONDITION OF THE HOME FOR THE BOARD TO REVIEW. IN A SPLIT DECISION, THE BOARD VOTED TO REDUCE THE ASSESSED VALUE TO \$130,000 WITH NO CHANGE TO THE TAXABLE VALUE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
163,570	112,320	130,000	112,320	-33,570	0

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	017.01:20PM	88-20-17-476-035
CIESLAK, MARK		4060 PARKSTONE

THE PETITIONER SUBMITTED TWO APPRAISALS FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
183,660	140,230	183,660	140,230	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	018.01:30PM	88-20-20-303-002
SU, WEI		1945 LEXINGTON

THE PETITIONER SUBMITTED COMPARABLES AND HER RECENT PURCHASE FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCE THE ASSESSED AND TAXABLE VALUE TO \$296,500.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
305,920	305,920	296,500	296,500	-9,420	-9,420

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	019.02:00PM	88-20-10-306-015
MARTINO, DANIEL & MARLO		5154 BERWYCK

THE PETITIONER SUBMITTED COMPARABLES FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
117,460	99,580	117,460	99,580	0	0

2015 March Board of Review Report

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	020.02:20PM	88-20-25-351-006
YOON, HYUK-JIN		2062 VERMONT

THE PETITIONER SUBMITTED COMPARABLES AND THE CONDITION OF THE HOME FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCE THE ASSESSED VALUE AND TAXABLE VALUE TO \$54,500.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
64,580	64,580	54,500	54,500	-10,080	-10,080

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	021.02:30PM	88-20-21-226-002
LUBNA, LAIQ S		212 MIRACLE

THE PETITIONER SUBMITTED COMPARABLES FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
108,740	78,670	108,740	78,670	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	022.02:40PM	88-20-02-279-070
FREDERICK, ESTHER M & LEONARD C		6647 JOHN R

THE PETITIONER SUBMITTED COMPARABLES FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
254,280	216,040	254,280	216,040	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	023.03:20PM	88-20-31-228-079
KANAAN, ZIAD		3198 CAMDEN

THE PETITIONER SUBMITTED COMPARABLES AND THE CONDITION OF THE HOME FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
96,560	84,740	96,560	84,740	0	0

2015 March Board of Review Report

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	023.03:30PM	88-20-21-152-038
YANG, LI		908 PORTSMOUTH

THE PETITIONER SUBMITTED RECENT PURCHASE AND THE CONDITION OF THE HOME FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
168,070	162,560	168,070	162,560	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	024.03:40PM	88-20-01-430-031
SCHNOBLEN, MICHAEL & CANDICE		2872 DINA

THE PETITIONER SUBMITTED THE RECENT PURCHASE OF THE HOME FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCE THE ASSESSED AND TAXABLE VALUE TO \$203,000.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
222,170	222,170	203,000	203,000	-19,170	-19,170

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	025.03:50PM	88-20-16-252-024
AHMAD, MUHAMMAD & IRAM		434 BRACKEN

THE PETITIONER SUBMITTED THE RECENT PURCHASE OF THE HOME AND THE CONDITION OF THE HOME FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCE THE ASSESSED AND TAXABLE VALUE TO \$207,000.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
224,180	224,180	207,000	207,000	-17,180	-17,180

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	026.06:00PM	88-20-04-226-036
SCHMITT, JEFFREY W & LISA A		6911 LIVERNOIS

THE PETITIONER SUBMITTED AN APPRAISAL FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCE THE ASSESSED AND TAXABLE VALUE TO \$235,000.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
259,540	259,540	235,000	235,000	-24,540	-24,540

2015 March Board of Review Report

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	027.06:10PM	88-20-12-351-040
MURZA, DANIEL M & PETRU		2218 TUCKER

THE PETITIONER SUBMITTED COMPARABLES, BUILDING MATERIALS, AND HOMES IN NEIGHBORHOOD FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCED THE ASSESSED AND TAXABLE VALUE TO \$148,000.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
171,950	171,950	148,000	148,000	-23,950	-23,950

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	028.06:20PM	88-20-25-351-068
WOJTYCA, MARCELLA		2333 VIRGINIA

THE PETITIONER SUBMITTED THE CONDITION OF HER HOME AND THE NEIGHBORING PROPERTIES FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCE THE ASSESSED AND TAXABLE VALUE TO \$45,000.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
48,580	45,590	45,000	45,000	-3,580	-590

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	029.06:30PM	88-20-25-255-027
MANCI, DUMITRU & OLIMPIA		2391 CASTLETON

THE PETITIONER SUBMITTED THE CONDITION OF HOME FOR THE BOARD TO REVIEW. IN A SPLIT DECISION THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
82,230	82,230	82,230	82,230	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	030.06:40PM	88-20-36-133-001
SAFFAR, BASMA		2402 GULASON

THE PETITIONER SUBMITTED COMPARABLES FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
88,560	84,460	88,560	84,460	0	0

2015 March Board of Review Report

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	031.06:50PM	88-20-30-253-027
NALON, JONATHON & KIMBERLY		2496 KINGSTON

THE PETITIONERS SUBMITTED COMPARABLES AND THEIR RECENT PURCHASE FOR THE BOARD TO REVIEW. THE BOARD VOTED TO REDUCE THE ASSESSED VALUE TO \$242,500 WITH NO CHANGE TO THE TAXABLE VALUE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
303,690	228,120	242,500	228,120	-61,190	0

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	032.07:30PM	88-20-07-428-006
ZHANG, ZHIQIANG		5330 CLEARVIEW

THE PETITIONER SUBMITTED AN APPRAISAL FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
192,010	138,020	192,010	138,020	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	033.07:40PM	88-20-31-227-025
HUANG, HONGTAO & LI, XINXIN		3281 NEWBURY

THE PETIONERS SUBMITTED THEIR RECENT PURCHASE FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
92,520	92,520	92,520	92,520	0	0

Appeal Date	Appeal # / Time	Parcel ID #
03/10/2015	034.07:50PM	88-20-31-227-081
HUANG, HONGTAO & LI, XIN XIN		1430 ASHFORD

THE PETIONERS SUBMITTED THEIR RECENT PURCHASE FOR THE BOARD TO REVIEW. THE BOARD VOTED NO CHANGE.

2015 A/V	2015 T/V	2015 BoR A/V	2015 BoR T/V	Change A/V	Change T/V
95,220	95,220	95,220	95,220	0	0

2015

Board of Review

Minutes

TUESDAY, MARCH 24, 2015

1:00 P.M. - The 2015 Board of Review met for the fourth session at the Troy City offices. James Hatch called the meeting to order. Also present were Frank Strahl, Howard Adams, and City Assessor, Nino Licari, serving as the Secretary. There were no in person appeals to be heard on this day. The Board then moved on to study items including Correspondence Appeals, Poverty Exemptions, Assessor Changes and Veterans Exemptions.

2015

Board of Review

Minutes

TUESDAY, MARCH 24, 2015

01:00 P.M. - The following listing is for Assessor Changes that occur after the Board of Review has opened, named Board Affidavits. These agreements can only be authorized by the Board. An affidavit is signed by the Petitioner and the Representative from the Assessing Department, and then presented to the Board for their concurrence.

**2015
March Board of Review
Assessor Changes**

#	Parcel ID	New/Loss	Original 2015 A/V	2015 MBoR A/V	Change A/V	Original 2015 T/V	2015 MBoR T/V	Change T/V
AC01	88-20-04-100-077		251,100	235,000	(16,100)	251,100	235,000	(16,100)
AC02	88-20-04-176-006	UNCAP	159,930	147,450	(12,480)	159,930	147,450	(12,480)
AC03	88-20-04-378-015		165,490	137,500	(27,990)	120,900	120,900	0
AC04	88-20-05-301-047	UNCAP	298,380	286,000	(12,380)	298,380	286,000	(12,380)
AC05	88-20-06-277-015	UNCAP	285,510	272,500	(13,010)	285,510	272,500	(13,010)
AC06	88-20-06-328-012	N-316440	817,220	670,000	(147,220)	797,980	670,000	(127,980)
AC07	88-20-07-202-024		404,260	375,000	(29,260)	241,170	241,170	0
AC08	88-20-07-403-018		181,830	165,000	(16,830)	120,480	120,480	0
AC09	88-20-10-380-006	UNCAP	111,180	94,500	(16,680)	111,180	94,500	(16,680)
AC10	88-20-11-453-016		173,090	153,000	(20,090)	130,860	130,860	0
AC11	88-20-11-478-010	UNCAP	145,390	143,200	(2,190)	145,390	143,200	(2,190)
AC12	88-20-12-302-007	UNCAP	228,660	217,500	(11,160)	228,660	217,500	(11,160)
AC13	88-20-14-329-010	UNCAP	109,630	107,950	(1,680)	109,630	107,950	(1,680)
AC14	88-20-22-476-032		90,430	78,250	(12,180)	75,850	75,850	0
AC15	88-20-23-204-014		109,280	106,610	(2,670)	95,520	92,860	(2,660)
AC16	88-20-23-353-024	UNCAP	159,580	152,890	(6,690)	159,580	152,890	(6,690)
AC17	88-20-25-203-003	UNCAP	70,320	67,200	(3,120)	70,320	67,200	(3,120)
AC18	88-20-25-326-036	UNCAP	86,760	71,050	(15,710)	86,760	71,050	(15,710)
AC19	88-20-26-428-031	N-17240	99,630	97,410	(2,220)	99,630	97,410	(2,220)
AC20	88-20-30-152-024	Uncap,L 3,240	89,330	83,650	(5,680)	89,330	83,650	(5,680)
Totals			4,037,000	3,661,660	(375,340)	3,678,160	3,428,420	(249,740)

2015

Board of Review

Minutes

TUESDAY, MARCH 24, 2015

01:30 P.M. - The following listing is for Correspondence Appeals. These are written appeals that the Board considers for change. There were 42 written appeals to the 2015 March Board of Review.

**2015
March Board of Review
Correspondence Appeals**

#	Parcel ID	New/Loss	Original 2015 A/V	2015 MBoR A/V	Change A/V	Original 2015 T/V	2015 MBoR T/V	Change T/V
C001	88-20-02-127-001		89,630	89,630	0	63,440	63,440	0
C002	88-20-05-100-005	UNCAP	75,000	75,000	0	75,000	75,000	0
C003	88-20-05-177-004		309,240	287,740	(21,500)	260,100	260,100	0
C004	88-20-05-428-013		156,480	156,480	0	142,240	142,240	0
C005	88-20-06-103-018		75,730	75,730	0	67,650	67,650	0
C006	88-20-06-103-019		86,130	86,130	0	78,930	78,930	0
C007	88-20-06-327-002		181,730	181,730	0	144,070	144,070	0
C008	88-20-06-328-019		575,000	575,000	0	571,360	571,360	0
C009	88-20-06-352-011	N-166,030	676,060	676,060	0	676,060	676,060	0
C010	88-20-07-227-009		503,750	503,750	0	252,700	252,700	0
C011	88-20-07-479-016	UNCAP	211,560	204,740	(6,820)	211,560	204,740	(6,820)
C012	88-20-08-227-008	UNCAP	2,220,870	2,002,910	(217,960)	2,220,870	2,002,910	(217,960)
C013	88-20-10-127-038		140,900	140,900	0	109,920	109,920	0
C014	88-20-10-179-003		140,530	140,530	0	109,990	109,990	0
C015	88-20-10-476-048		92,110	92,110	0	81,780	81,780	0
C016	88-20-11-226-004		195,000	195,000	0	30,020	30,020	0
C017	88-20-17-476-055		62,160	62,160	0	9,410	9,410	0
C018	88-20-17-476-056		49,730	49,730	0	9,410	9,410	0
C019	88-20-17-476-057		49,730	49,730	0	9,420	9,420	0
C020	88-20-18-127-008		117,000	117,000	0	57,500	57,500	0
C021	88-20-18-127-010		142,850	142,850	0	42,810	42,810	0
C022	88-20-18-376-011		107,700	107,700	0	93,840	93,840	0
C023	88-20-18-228-034		304,680	304,680	0	281,440	281,440	0
C024	88-20-18-376-018		182,700	182,700	0	161,110	161,110	0
C025	88-20-18-402-031		55,250	55,250	0	43,380	43,380	0
C026	88-20-19-379-008		144,820	144,820	0	89,840	89,840	0
C027	88-20-20-226-015		136,800	136,800	0	102,540	102,540	0
C028	88-20-20-226-106		57,850	57,850	0	26,560	26,560	0
C029	88-20-21-101-024		93,130	93,130	0	68,710	68,710	0
C030	88-20-22-253-028		97,240	97,240	0	79,180	79,180	0
C031	88-20-22-426-047	UNCAP	812,270	812,270	0	812,270	812,270	0
C032	88-20-23-304-016		275,760	250,200	(25,560)	263,690	250,200	(13,490)
C033	88-20-26-200-061	UNCAP	320,470	255,000	(65,470)	320,470	255,000	(65,470)
C034	88-20-27-403-008		57,100	55,000	(2,100)	49,030	49,030	0
C035	88-20-27-451-019		52,410	52,410	0	48,910	48,910	0
C036	88-20-31-228-042		104,750	104,750	0	71,950	71,950	0
C037	88-20-35-400-023	N-225,740	731,060	508,410	(222,650)	664,170	438,430	(225,740)
C038	88-99-00-024-814	N-18,160	18,160	18,160	0	18,160	18,160	0
C039	88-99-00-334-260	N-1,520	65,410	65,410	0	65,410	65,410	0
C040	88-99-00-302-560	L-121,400	752,290	752,290	0	752,290	752,290	0
C041	88-99-00-500-780	L-106,040	353,990	353,990	0	353,990	353,990	0
C042	88-99-00-366-640	N-1,600	1,600	3,820	2,220	1,600	3,820	2,220
Totals			10,876,630	10,316,790	(559,840)	9,592,780	9,065,520	(527,260)

2015

Board of Review

Minutes

TUESDAY, MARCH 24, 2015

02:00 P.M. - Resident taxpayers who by reason of Poverty of Hardship, are unable to contribute to the public good, may have their taxes exempted for a one year period. They must meet income and asset guidelines adopted by the City Council. The Board and the Assessor must agree to the exemption. There were eleven exemptions applied for at the 2015 March Board of Review.

**2015
March Board of Review
Poverty Exemptions**

#	Parcel ID	New/Loss	Original 2015 A/V	2015 MBoR A/V	Change A/V	Original 2015 T/V	2015 MBoR T/V	Change T/V
PE01	88-20-03-100-000	N-95,020	95,020	95,020	0	38,360	0	(38,360)
PE02	88-20-09-200-000	N-83,290	83,290	83,290	0	72,310	0	(72,310)
PE03	88-20-11-300-000	N-91,630	91,630	91,630	0	91,630	0	(91,630)
PE04	88-20-15-100-000	N-127,360	127,360	127,360	0	97,380	0	(97,380)
PE05	88-20-22-200-000	N-102,590	102,590	102,590	0	102,590	0	(102,590)
PE06	88-20-22-300-000		54,900	54,900	0	45,830	0	(45,830)
PE07	88-20-22-300-000	N-91,420	91,420	91,420	0	76,180	0	(76,180)
PE08	88-20-27-400-000	N-133,430	133,430	133,430	0	83,700	0	(83,700)
PE09	88-20-11-300-000		93,420	93,420	0	0	0	0
PE10	88-20-02-200-000	N-164,440	164,440	164,440	0	139,060	0	(139,060)
PE11	88-20-25-200-000		75,660	75,660	0	65,330	0	(65,330)
Totals			1,113,160	1,113,160	0	812,370	0	(812,370)

2015

Board of Review

Minutes

TUESDAY, MARCH 24, 2015

02:30 P.M. - The State of Michigan adopted changes to the existing Veteran's Exemption for the 2014 year. Qualification is much simpler, and less strict. The exemption application must be filed each year. For the 2015 year, the following Veteran's Exemptions were approved.

2015
March Board of Review
Veteran's Exemptions
(All Approved and A/V & T/V set to 0 {zero})

#	Parcel ID	Date	Original 2015 A/V	2015 MBoR A/V	Change A/V	Original 2015 T/V	2015 MBoR T/V	Change T/V
VE01	88-20-01-451-018	01/23/15	214,360	0	(214,360)	214,360	0	(214,360)
VE02	88-20-02-132-008	01/14/15	113,320	0	(113,320)	113,320	0	(113,320)
VE03	88-20-02-203-009	01/16/15	156,350	0	(156,350)	115,220	0	(115,220)
VE04	88-20-03-103-003	01/22/15	194,360	0	(194,360)	125,700	0	(125,700)
VE05	88-20-03-177-001	01/09/15	95,920	0	(95,920)	76,400	0	(76,400)
VE06	88-20-03-277-006	01/05/15	91,270	0	(91,270)	65,960	0	(65,960)
VE07	88-20-04-257-004	01/14/15	97,120	0	(97,120)	63,720	0	(63,720)
VE08	88-20-05-427-008	01/14/15	174,250	0	(174,250)	138,430	0	(138,430)
VE09	88-20-05-428-033	01/23/15	167,010	0	(167,010)	136,320	0	(136,320)
VE10	88-20-08-152-006	01/12/15	125,430	0	(125,430)	101,250	0	(101,250)
VE11	88-20-10-376-010	01/14/15	112,130	0	(112,130)	96,160	0	(96,160)
VE12	88-20-11-176-050	01/07/15	122,870	0	(122,870)	101,410	0	(101,410)
VE13	88-20-11-377-012	01/23/15	95,580	0	(95,580)	95,580	0	(95,580)
VE14	88-20-11-426-002	03/03/15	136,320	0	(136,320)	125,230	0	(125,230)
VE15	88-20-12-153-003	01/23/15	113,850	0	(113,850)	93,860	0	(93,860)
VE16	88-20-12-226-008	01/15/15	137,160	0	(137,160)	123,690	0	(123,690)
VE17	88-20-13-379-010	01/07/15	108,880	0	(108,880)	85,660	0	(85,660)
VE18	88-20-15-103-020	01/16/15	114,380	0	(114,380)	78,180	0	(78,180)
VE19	88-20-15-204-009	01/02/15	205,210	0	(205,210)	173,830	0	(173,830)
VE20	88-20-16-278-004	01/05/15	138,950	0	(138,950)	98,090	0	(98,090)
VE21	88-20-17-202-006	01/20/15	230,600	0	(230,600)	162,820	0	(162,820)
VE22	88-20-18-477-014	01/27/15	148,270	0	(148,270)	112,780	0	(112,780)
VE23	88-20-19-177-006	01/15/15	155,240	0	(155,240)	110,980	0	(110,980)
VE24	88-20-19-228-006	01/07/15	161,010	0	(161,010)	112,570	0	(112,570)
VE25	88-20-19-427-003	01/16/15	205,160	0	(205,160)	157,380	0	(157,380)
VE26	88-20-20-226-041	01/12/15	128,940	0	(128,940)	84,420	0	(84,420)
VE27	88-20-23-302-019	01/06/15	98,140	0	(98,140)	73,290	0	(73,290)
VE28	88-20-23-404-003	01/29/15	106,710	0	(106,710)	88,900	0	(88,900)
VE29	88-20-25-131-023	01/12/15	32,850	0	(32,850)	28,150	0	(28,150)
VE30	88-20-25-182-013	01/01/15	78,180	0	(78,180)	66,850	0	(66,850)
VE31	88-20-25-326-008	01/12/15	60,670	0	(60,670)	52,500	0	(52,500)
VE32	88-20-25-478-009	01/16/15	85,970	0	(85,970)	72,370	0	(72,370)
VE33	88-20-29-357-010	01/29/15	40,980	0	(40,980)	32,690	0	(32,690)
VE34	88-20-30-101-013	01/12/15	99,020	0	(99,020)	38,930	0	(38,930)
Totals			4,346,460	0	(4,346,460)	3,417,000	0	(3,417,000)

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Parcel ID	2015 A/V	2015 T/V	BoR A/V	BoR T/V	Change A/V	Change T/V	Petition #	Time	Date	Page
88-20-01-430-031	222,170	222,170	203,000	203,000	(19,170)	(19,170)	024	03:40PM	03/10/15	10
88-20-01-451-018	214,360	214,360	0	0	(214,360)	(214,360)	V.001	02:30PM	03/24/15	21
88-20-02-127-001	89,630	63,440	89,630	63,440	0	0	C001	01:30PM	03/24/15	17
88-20-02-132-005	109,330	68,310	109,330	64,300	0	(4,010)	004	01:50PM	03/03/15	2
88-20-02-132-008	113,320	113,320	0	0	(113,320)	(113,320)	V.002	02:30PM	03/24/15	21
88-20-02-201-061	164,440	139,060	164,440	0	0	(139,060)	PE10	02:00PM	03/24/15	19
88-20-02-203-009	156,350	115,220	0	0	(156,350)	(115,220)	V.003	02:30PM	03/24/15	21
88-20-02-279-070	254,280	216,040	254,280	216,040	0	0	022	02:40PM	03/10/15	9
88-20-03-103-003	194,360	125,700	0	0	(194,360)	(125,700)	V.004	02:30PM	03/24/15	21
88-20-03-151-002	95,020	38,360	0	0	(95,020)	(38,360)	PE01	02:00PM	03/24/15	19
88-20-03-177-001	95,920	76,400	0	0	(95,920)	(76,400)	V.005	02:30PM	03/24/15	21
88-20-03-277-006	91,270	65,960	0	0	(91,270)	(65,960)	V.006	02:30PM	03/24/15	21
88-20-03-301-069	227,270	227,270	227,270	227,270	0	0	014	03:50PM	03/09/15	6
88-20-03-326-009	102,830	80,890	102,830	80,890	0	0	003	01:40PM	03/03/15	2
88-20-04-100-077	251,100	251,100	235,000	235,000	(16,100)	(16,100)	AC01	01:00PM	03/24/15	15
88-20-04-176-006	159,930	159,930	147,450	147,450	(12,480)	(12,480)	AC02	01:00PM	03/24/15	15
88-20-04-226-036	259,540	259,540	235,000	235,000	(24,540)	(24,540)	026	06:00PM	03/10/15	10
88-20-04-257-004	97,120	63,720	0	0	(97,120)	(63,720)	V.007	02:30PM	03/24/15	21
88-20-04-354-010	139,580	110,980	139,580	110,980	0	0	009	09:10AM	03/09/15	5
88-20-04-378-001	145,850	145,850	145,850	145,850	0	0	007	07:00PM	03/03/15	3
88-20-04-378-015	165,490	120,900	137,500	120,900	(27,990)	0	AC03	01:00PM	03/24/15	15
88-20-05-100-005	75,000	75,000	75,000	75,000	0	0	C002	01:30PM	03/24/15	17
88-20-05-177-004	309,240	260,100	287,740	260,100	(21,500)	0	C003	01:30PM	03/24/15	17
88-20-05-301-047	298,380	298,380	286,000	286,000	(12,380)	(12,380)	AC04	01:00PM	03/24/15	15
88-20-05-427-008	174,250	138,430	0	0	(174,250)	(138,430)	V.008	02:30PM	03/24/15	21
88-20-05-428-013	156,480	142,240	156,480	142,240	0	0	C004	01:30PM	03/24/15	17
88-20-05-428-033	167,010	136,320	0	0	(167,010)	(136,320)	V.009	02:30PM	03/24/15	21
88-20-06-103-011	215,440	215,440	215,440	215,440	0	0	006	03:40PM	03/03/15	3
88-20-06-103-018	75,730	67,650	75,730	67,650	0	0	C005	01:30PM	03/24/15	17
88-20-06-103-019	86,130	78,930	86,130	78,930	0	0	C006	01:30PM	03/24/15	17
88-20-06-277-015	285,510	285,510	272,500	272,500	(13,010)	(13,010)	AC05	01:00PM	03/24/15	15
88-20-06-278-010	274,490	274,490	269,500	269,500	(4,990)	(4,990)	015	04:00PM	03/09/15	6
88-20-06-327-002	181,730	144,070	181,730	144,070	0	0	C007	01:30PM	03/24/15	17
88-20-06-328-012	817,220	797,980	670,000	670,000	(147,220)	(127,980)	AC06	01:00PM	03/24/15	15
88-20-06-328-019	575,000	571,360	575,000	571,360	0	0	C008	01:30PM	03/24/15	17
88-20-06-352-011	676,060	676,060	676,060	676,060	0	0	C009	01:30PM	03/24/15	17
88-20-07-202-024	404,260	241,170	375,000	241,170	(29,260)	0	AC07	01:00PM	03/24/15	15
88-20-07-227-009	503,750	252,700	503,750	252,700	0	0	C010	01:30PM	03/24/15	17
88-20-07-276-009	340,620	340,620	290,000	290,000	(50,620)	(50,620)	002	01:10PM	03/03/15	2
88-20-07-377-041	656,540	528,760	550,000	528,760	(106,540)	0	013	02:30PM	03/09/15	6
88-20-07-403-018	181,830	120,480	165,000	120,480	(16,830)	0	AC08	01:00PM	03/24/15	15
88-20-07-428-006	192,010	138,020	192,010	138,020	0	0	032	07:30PM	03/10/15	12
88-20-07-479-016	211,560	211,560	204,740	204,740	(6,820)	(6,820)	C011	01:30PM	03/24/15	17
88-20-08-152-006	125,430	101,250	0	0	(125,430)	(101,250)	V.010	02:30PM	03/24/15	21
88-20-08-227-008	2,220,870	2,220,870	2,002,910	2,002,910	(217,960)	(217,960)	C012	01:30PM	03/24/15	17
88-20-09-253-004	83,290	72,310	0	0	(83,290)	(72,310)	PE02	02:00PM	03/24/15	19

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Parcel ID	2015 A/V	2015 T/V	BoR A/V	BoR T/V	Change A/V	Change T/V	Petition #	Time	Date	Page
88-20-10-127-038	140,900	109,920	140,900	109,920	0	0	C013	01:30PM	03/24/15	17
88-20-10-179-003	140,530	109,990	140,530	109,990	0	0	C014	01:30PM	03/24/15	17
88-20-10-306-015	117,460	99,580	117,460	99,580	0	0	019	02:00PM	03/10/15	8
88-20-10-376-010	112,130	96,160	0	0	(112,130)	(96,160)	V.011	02:30PM	03/24/15	21
88-20-10-380-006	111,180	111,180	94,500	94,500	(16,680)	(16,680)	AC09	01:00PM	03/24/15	15
88-20-10-476-048	92,110	81,780	92,110	81,780	0	0	C015	01:30PM	03/24/15	17
88-20-11-176-050	122,870	101,410	0	0	(122,870)	(101,410)	V.012	02:30PM	03/24/15	21
88-20-11-226-004	195,000	30,020	195,000	30,020	0	0	C016	01:30PM	03/24/15	17
88-20-11-352-020	91,630	91,630	0	0	(91,630)	(91,630)	PE03	02:00PM	03/24/15	19
88-20-11-377-009	93,420	0	93,420	0	0	0	PE09	02:00PM	03/24/15	19
88-20-11-377-012	95,580	95,580	0	0	(95,580)	(95,580)	V.013	02:30PM	03/24/15	21
88-20-11-426-002	99,020	38,930	0	0	(99,020)	(38,930)	V.034	02:30PM	03/24/15	21
88-20-11-453-016	173,090	130,860	153,000	130,860	(20,090)	0	AC10	01:00PM	03/24/15	15
88-20-11-478-010	145,390	145,390	143,200	143,200	(2,190)	(2,190)	AC11	01:00PM	03/24/15	15
88-20-12-100-079	205,670	205,670	205,670	205,670	0	0	008	07:50PM	03/03/15	3
88-20-12-153-003	136,320	125,230	0	0	(136,320)	(125,230)	V.014	02:30PM	03/24/15	21
88-20-12-226-008	113,850	93,860	0	0	(113,850)	(93,860)	V.015	02:30PM	03/24/15	21
88-20-12-302-007	228,660	228,660	217,500	217,500	(11,160)	(11,160)	AC12	01:00PM	03/24/15	15
88-20-12-351-040	171,950	171,950	148,000	148,000	(23,950)	(23,950)	027	06:10PM	03/10/15	11
88-20-12-478-002	123,660	100,380	113,660	91,300	(10,000)	(9,080)	012	11:00AM	03/09/15	5
88-20-13-379-010	137,160	123,690	0	0	(137,160)	(123,690)	V.016	02:30PM	03/24/15	21
88-20-14-329-010	109,630	109,630	107,950	107,950	(1,680)	(1,680)	AC13	01:00PM	03/24/15	15
88-20-15-103-020	108,880	85,660	0	0	(108,880)	(85,660)	V.017	02:30PM	03/24/15	21
88-20-15-153-001	127,360	97,380	0	0	(127,360)	(97,380)	PE04	02:00PM	03/24/15	19
88-20-15-204-009	114,380	78,180	0	0	(114,380)	(78,180)	V.018	02:30PM	03/24/15	21
88-20-16-252-024	224,180	224,180	207,000	207,000	(17,180)	(17,180)	025	03:50PM	03/10/15	10
88-20-16-278-004	205,210	173,830	0	0	(205,210)	(173,830)	V.019	02:30PM	03/24/15	21
88-20-17-202-006	138,950	98,090	0	0	(138,950)	(98,090)	V.020	02:30PM	03/24/15	21
88-20-17-476-035	183,660	140,230	183,660	140,230	0	0	017	01:20PM	03/10/15	8
88-20-17-476-055	62,160	9,410	62,160	9,410	0	0	C017	01:30PM	03/24/15	17
88-20-17-476-056	49,730	9,410	49,730	9,410	0	0	C018	01:30PM	03/24/15	17
88-20-17-476-057	49,730	9,420	49,730	9,420	0	0	C019	01:30PM	03/24/15	17
88-20-18-127-008	117,000	57,500	117,000	57,500	0	0	C020	01:30PM	03/24/15	17
88-20-18-127-010	142,850	42,810	142,850	42,810	0	0	C021	01:30PM	03/24/15	17
88-20-18-228-034	304,680	281,440	304,680	281,440	0	0	C023	01:30PM	03/24/15	17
88-20-18-376-011	107,700	93,840	107,700	93,840	0	0	C022	01:30PM	03/24/15	17
88-20-18-376-018	182,700	161,110	182,700	161,110	0	0	C024	01:30PM	03/24/15	17
88-20-18-402-031	55,250	43,380	55,250	43,380	0	0	C025	01:30PM	03/24/15	17
88-20-18-477-014	230,600	162,820	0	0	(230,600)	(162,820)	V.021	02:30PM	03/24/15	21
88-20-19-177-006	148,270	112,780	0	0	(148,270)	(112,780)	V.022	02:30PM	03/24/15	21
88-20-19-228-006	155,240	110,980	0	0	(155,240)	(110,980)	V.023	02:30PM	03/24/15	21
88-20-19-351-015	328,960	300,290	328,960	300,290	0	0	005	02:00PM	03/03/15	3
88-20-19-379-008	144,820	89,840	144,820	89,840	0	0	C026	01:30PM	03/24/15	17
88-20-19-426-010	216,370	216,370	200,000	200,000	(16,370)	(16,370)	010	09:20AM	03/09/15	5
88-20-19-427-003	161,010	112,570	0	0	(161,010)	(112,570)	V.024	02:30PM	03/24/15	21
88-20-20-226-015	136,800	102,540	136,800	102,540	0	0	C027	01:30PM	03/24/15	17

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88-20-20-226-041	205,160	157,380	0	0	(205,160)	(157,380)	V.025	02:30PM	03/24/15	21
88-20-20-226-106	57,850	26,560	57,850	26,560	0	0	C028	01:30PM	03/24/15	17
88-20-20-303-002	305,920	305,920	296,500	296,500	(9,420)	(9,420)	018	01:30PM	03/10/15	8
88-20-21-101-024	93,130	68,710	93,130	68,710	0	0	C029	01:30PM	03/24/15	17
88-20-21-152-038	168,070	162,560	168,070	162,560	0	0	023	03:30PM	03/10/15	10
88-20-21-152-043	163,570	112,320	130,000	112,320	(33,570)	0	016	01:10PM	03/10/15	8
88-20-21-226-002	108,740	78,670	108,740	78,670	0	0	021	02:30PM	03/10/15	9
88-20-22-253-028	97,240	79,180	97,240	79,180	0	0	C030	01:30PM	03/24/15	17
88-20-22-253-031	102,590	102,590	0	0	(102,590)	(102,590)	PE05	02:00PM	03/24/15	19
88-20-22-358-009	54,900	45,830	0	0	(54,900)	(45,830)	PE06	02:00PM	03/24/15	19
88-20-22-377-046	91,420	76,180	0	0	(91,420)	(76,180)	PE07	02:00PM	03/24/15	19
88-20-22-426-047	812,270	812,270	812,270	812,270	0	0	C031	01:30PM	03/24/15	17
88-20-22-476-032	90,430	75,850	78,250	75,850	(12,180)	0	AC14	01:00PM	03/24/15	15
88-20-23-204-014	109,280	95,520	106,610	92,860	(2,670)	(2,660)	AC15	01:00PM	03/24/15	15
88-20-23-302-019	128,940	84,420	0	0	(128,940)	(84,420)	V.026	02:30PM	03/24/15	21
88-20-23-304-016	275,760	263,690	250,200	250,200	(25,560)	(13,490)	C032	01:30PM	03/24/15	17
88-20-23-353-024	159,580	159,580	152,890	152,890	(6,690)	(6,690)	AC16	01:00PM	03/24/15	15
88-20-23-404-003	98,140	73,290	0	0	(98,140)	(73,290)	V.027	02:30PM	03/24/15	21
88-20-25-131-023	106,710	88,900	0	0	(106,710)	(88,900)	V.028	02:30PM	03/24/15	21
88-20-25-182-013	32,850	28,150	0	0	(32,850)	(28,150)	V.029	02:30PM	03/24/15	21
88-20-25-203-003	70,320	70,320	67,200	67,200	(3,120)	(3,120)	AC17	01:00PM	03/24/15	15
88-20-25-229-016	75,660	65,330	0	0	(75,660)	(65,330)	PE11	02:00PM	03/24/15	19
88-20-25-255-027	82,230	82,230	82,230	82,230	0	0	029	06:30PM	03/10/15	11
88-20-25-326-008	78,180	66,850	0	0	(78,180)	(66,850)	V.030	02:30PM	03/24/15	21
88-20-25-326-036	86,760	86,760	71,050	71,050	(15,710)	(15,710)	AC18	01:00PM	03/24/15	15
88-20-25-351-006	64,580	64,580	54,500	54,500	(10,080)	(10,080)	020	02:20PM	03/10/15	9
88-20-25-351-068	48,580	45,590	45,000	45,000	(3,580)	(590)	028	06:20PM	03/10/15	11
88-20-25-478-009	60,670	52,500	0	0	(60,670)	(52,500)	V.031	02:30PM	03/24/15	21
88-20-26-200-061	320,470	320,470	255,000	255,000	(65,470)	(65,470)	C033	01:30PM	03/24/15	17
88-20-26-428-031	99,630	99,630	97,410	97,410	(2,220)	(2,220)	AC19	01:00PM	03/24/15	15
88-20-27-403-008	57,100	49,030	55,000	49,030	(2,100)	0	C034	01:30PM	03/24/15	17
88-20-27-451-019	52,410	48,910	52,410	48,910	0	0	C035	01:30PM	03/24/15	17
88-20-27-481-012	133,430	83,700	0	0	(133,430)	(83,700)	PE08	02:00PM	03/24/15	19
88-20-28-201-009	423,150	423,150	148,100	148,100	(275,050)	(275,050)	001	01:00PM	03/03/15	2
88-20-29-357-010	85,970	72,370	0	0	(85,970)	(72,370)	V.032	02:30PM	03/24/15	21
88-20-30-101-013	40,980	32,690	0	0	(40,980)	(32,690)	V.033	02:30PM	03/24/15	21
88-20-30-152-024	89,330	89,330	83,650	83,650	(5,680)	(5,680)	AC20	01:00PM	03/24/15	15
88-20-30-203-003	167,620	167,620	157,500	157,500	(10,120)	(10,120)	011	10:30AM	03/09/15	5
88-20-30-253-027	303,690	228,120	242,500	228,120	(61,190)	0	031	06:50PM	03/10/15	12
88-20-31-227-025	92,520	92,520	92,520	92,520	0	0	033	07:40PM	03/10/15	12
88-20-31-227-081	95,220	95,220	95,220	95,220	0	0	034	07:50PM	03/10/15	12
88-20-31-228-042	104,750	71,950	104,750	71,950	0	0	C036	01:30PM	03/24/15	17
88-20-31-228-079	96,560	84,740	96,560	84,740	0	0	023	03:20PM	03/10/15	9
88-20-35-400-023	731,060	664,170	508,410	438,430	(222,650)	(225,740)	C037	01:30PM	03/24/15	17
88-20-36-133-001	88,560	84,460	88,560	84,460	0	0	030	06:40PM	03/10/15	11
88-99-00-024-814	18,160	18,160	18,160	18,160	0	0	C038	01:30PM	03/24/15	17

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Parcel ID	2015 A/V	2015 T/V	BoR A/V	BoR T/V	Change A/V	Change T/V	Petition #	Time	Date	Page
88-99-00-302-560	752,290	752,290	752,290	752,290	0	0	C040	01:30PM	03/24/15	17
88-99-00-334-260	65,410	65,410	65,410	65,410	0	0	C039	01:30PM	03/24/15	17
88-99-00-366-640	1,600	1,600	3,820	3,820	2,220	2,220	C042	01:30PM	03/24/15	17
88-99-00-500-780	353,990	353,990	353,990	353,990	0	0	C041	01:30PM	03/24/15	17