

***MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE***

**MEETING HELD AT CITY HALL, 2<sup>ND</sup> FLOOR CONFERENCE ROOM,  
70 MAPLE ST., MANISTEE MI  
MARCH 2, 2010  
9:00 a.m.**

The Board of Review was called to order at 9:02 a.m. on March 2, 2010. Members Doug Parkes, Phillip Sturtevant, John Rulison and Julie Beardslee, City Assessor, were present for the organizational session of the Board of Review. Alternate Member Therran Ferguson was present as a non voting observer of the Board's organizational session. City Assessor Julie Beardslee will act as the Secretary to the Board of Review, approved by resolution on a motion by John Rulison, seconded by Phillip Sturtevant and unanimously passed. A quorum of the Board was present.

John Rulison was appointed to the Board as a regular member and Therran Ferguson was appointed as an alternate member by City Council, with terms expiring on January 1, 2013. Mary Nemecek, Deputy City Clerk, administered the Oath of Office for Therran Ferguson. Phillip Sturtevant nominated Doug Parkes as Chairperson, seconded by John Rulison, the motion passed unanimously.

The December 2009 Board of Review Minutes and Record were approved with a motion by Phillip Sturtevant, seconded by John Rulison, all voting in favor.

In the case of a conflict of interest the member so affected will excuse themselves from the discussion and the appeal process, including the decision making period. If there is a procedural question, Robert's Rules of Order prevail.

The Board reviewed the appeal process in organizational terms. The Board meets March 8, 2010 from 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m., and March 9, 2010 from 2:00 p.m. to 5:00 p.m. and 6:00 p.m. to 9:00 p.m. The Board of Review meeting notice was in the Manistee News Advocate on February 25, 26 and 27, 2010. The Board was asked to keep the morning of March 11 open for a possible special meeting for decision making. Kelly Sandberg will be organizing and directing the reception area of the Board of Review. Julie Beardslee will act as the receptionist for the Board meeting room.

The Board reviewed the Rules of Procedure for the Board of Review, which were approved by the City Council on November 7, 2007. The Rules are distributed to taxpayers with their petition. Letters of authority from taxpayers authorizing an agent or representative to appeal, must have the notarized signature of the person whose property is assessed. Appointments can be made, but there is a preference not to schedule appointments. 2010 Property record cards are printed and would be available for the review process. One appellant and an agent or spouse will appear at a time, no "mob style" appeals will be permitted. The Board approved the Rules of Procedure with a motion by John Rulison, seconded by Phillip Sturtevant, the motion carried.

The Board reviewed the Federal Poverty Guidelines for 2010 Hardship Exemptions including the 2010 combined asset level. Both of these standards have been approved by the City Council. Hardship Exemption applications are available at the Assessor's office and will be available during the Board of Review. Applications can also be filed at the July and December 2010 Boards of Review. Taxpayers should have the City Assessor's office review the application to insure it is complete. The Board of Review can reject an incomplete application.

The Board reviewed the 2010 Notice of Township and City Boards of Review and Tentative Equalization Ratios and Factors, as published by the Manistee County Equalization Department. The Board discussed the situation in the Equalization Department, where the State has taken over the County equalization process. Although a joint County/City residential sales study had been approved by the Equalization Director in writing, before her suspension with pay, the State Tax Commission, as represented by District Supervisor Larry Griggs, presented an independent sales study on January 28, one month after the deadline for the submission of equalization studies. After considerable discussion and submission of corrective documents by the Assessor, the initial State study, which indicated an 8% decline in residential assessed value, was corrected and finalized at a ratio of 50.47% assessed to market value. This final ratio indicated less than a 1% decline in market value from the 2009 to 2010 assessment years. The State's commercial and industrial studies determined a relatively "flat" value for these classes of property. The personal property class showed a 13% decline in value, attributed mostly to the closure of the Morton Salt Specialty Chemical plant and the removal of equipment.

The Board was again reminded that if the assessor does not meet the assessed value in accordance with Equalization Department projections, an equalization factor is assigned to the class. The forms summarizing 2009 values, the L-4018 (final form), L-4022 and L-4023, were explained. The Economic Condition Factors and City of Manistee Land Values were reviewed along with sales contained in the 2009 Property Transfer Affidavit listing. The 2010 Intermediate Assessment Roll was available for the Board to review, as well as copies of the Notices of Assessment Change. The 2010 City Assessor's Report to the City Council, was available to the Board.

The Board was provided State Tax Commission Bulletin #12 of 2009, entitled 2010 Property Tax Appeal Procedures, STC Bulletin 13 of 2009 entitled, Board of Review and STC Bulletin #6 of 2007, Foreclosure Guidelines.

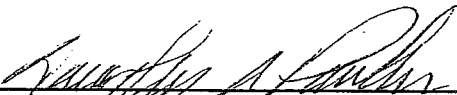
The Board decided generally, not to accept late filed personal property, unless presented with a letter or in person, using the direction offered in STC Bulletin #5 of 2006 regarding late filed personal property statements at the July and December Boards of Review.


The Board reviewed and decided petitions received through the mail. The record of the petitions decided this day will be found in the Board of Review Record for March 3, 2009.


Copies of the attachments to appeals received by the Board of Review will be found in the individual parcel files in the City Assessor's Office. Copies of all handouts to the Board of Review associated with these minutes can be found in the March 2010 Board of Review file in the City Assessor's office.


The meeting adjourned at 10:50 a.m., with a motion by Phillip Sturtevant, seconded by John Rulison and passed unanimously.

**PRESENT:**

  
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Doug Parkes, Chairperson

  
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Phillip Sturtevant, Member

  
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John Rulison, Member

  
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Julie Beardslee, Secretary

***MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE***

**MEETING HELD AT CITY HALL, 70 MAPLE ST., MANISTEE MI  
MARCH 8, 2010  
9:00 AM**


The Board of Review was called to order at 9:00 a.m. on March 8, 2010. Chairperson Doug Parkes, Members John Rulison and Phillip Sturtevant were present. Alternate Member Therran Ferguson was present intermittently, as a non voting observer of the Board's session. Julie Beardslee, City Assessor and Secretary of the Board of Review, was present for the appeal session.

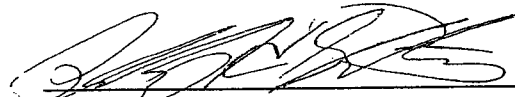
The Board heard appeals from 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m.


The Board reviewed letters and determined petitions. Please see the Board of Review Record for March 8, 2010 for petitions decided this day. Petitions can be found in the petition notebook.


The meeting ended at 4:00 p.m. with a motion by John Rulison and seconded by Phillip Sturtevant and passed unanimously.

**PRESENT:**

  
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**Doug Parkes, Chairperson**

  
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**Phillip Sturtevant, Member**

  
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**John Rulison, Member**

  
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**Julie Beardslee, Secretary**

**MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE**

**MEETING HELD AT CITY HALL, 70 MAPLE ST., MANISTEE MI  
MARCH 9, 2010  
2:00 PM**

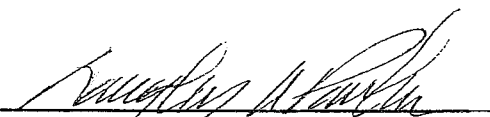
The Board of Review was called to order at 2:10 p.m. on March 9, 2010. Member Phil Sturtevant and John Rulison and Julie Beardslee, City Assessor and Secretary of the Board of Review, were present. Chairperson Doug Parkes entered the meeting at 2:30 p.m. Alternate Member Therran Ferguson was present intermittently, as a non voting observer of the Board's session. The Board heard appeals until 5:00 p.m. The Board continued in session from 6:00 p.m. until 9:00 p.m.

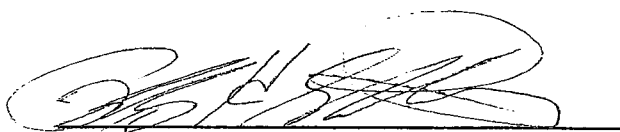
The Board reviewed letters and determined petitions. Please see the Board of Review Record for March 9, 2010 for petitions decided this day. Petitions can be found in the petition notebook.


The Board established a special meeting of the Board of Review for a decision making session, no appeals will be heard, at 9:00 a.m on Thursday March 11, 2010. The Board may recess and continue in a decision making session on Friday March 12, 2010, beginning at 9:00 a.m.

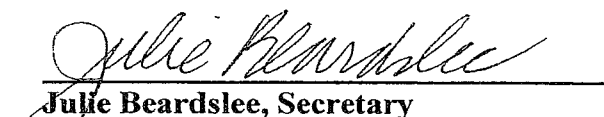
The meeting adjourned at 9:00 p.m., with a motion by Doug Parkes and seconded by Phillip Sturtevant and passed unanimously.

**PRESENT:**

  
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**Doug Parkes, Chairperson**

  
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**Phillip Sturtevant, Member**

  
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**John Rulison, Member**

  
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**Julie Beardslee, Secretary**

**MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE**


**SPECIAL MEETING HELD AT CITY HALL, 70 MAPLE ST., MANISTEE MI  
MARCH 11, 2010  
9:00 AM**

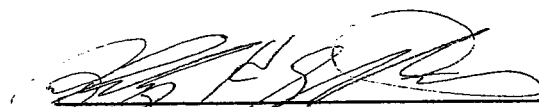
The Board of Review was called to order at 9:00 a.m. on March 11, 2010. Chairperson Doug Parkes, Members John Rulison and Phillip Sturtevant and Julie Beardslee, City Assessor and Secretary to the Board of Review, were present for this decision making session of the Board. Appeals from the public will not be heard this day. This special meeting was called on Tuesday March 9, 2010 as a special decision making session of the Board of Review. The meeting was posted on the bulletin board at the entrance of City Hall as a special meeting, on Wednesday March 10, 2010, giving 18 hour special meeting notice as required by Section 15.265(4) of the Open Meetings Act.

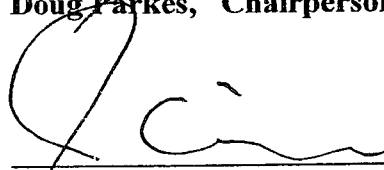
The Board reviewed letters and determined petitions. Please see the Board of Review Record for March 11, 2010, for petitions decided this day. Petitions can be found in the petition notebook.

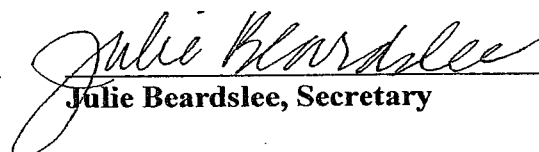
The Board recessed at 12:30 p.m., with a motion by Phillip Sturtevant and seconded by John Rulison and approved unanimously. The Board will continue in a decision making session Friday March 12, 2010, at 9:00 a.m.

**PRESENT:**

  
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**Doug Parkes, Chairperson**

  
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**Phillip Sturtevant, Member**

  
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**John Rulison, Member**

  
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**Julie Beardslee, Secretary**

**MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE**


**SPECIAL MEETING HELD AT CITY HALL, 70 MAPLE ST., MANISTEE MI  
MARCH 12, 2010  
9:00 AM**


The Board of Review was called to resume the recessed decision making session of March 11, 2010 on March 12, 2010, at 9:00 a.m. Chairperson Doug Parkes, Members John Rulison and Phillip Sturtevant and Julie Beardslee, City Assessor and Secretary to the Board of Review, were present for this decision making session of the Board. Appeals from the public will not be heard this day. This special meeting was called on Tuesday March 9, 2010 as a special decision making session of the Board of Review. The meeting was posted on the bulletin board at the entrance of City Hall as a special meeting, on Wednesday March 10, 2010, giving 18 hour special meeting notice as required by Section 15.265(4) of the Open Meetings Act.

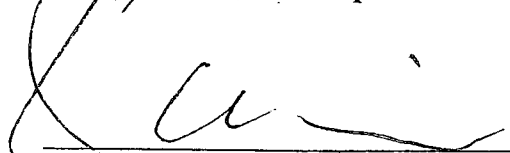
The Board reviewed letters and determined petitions. Please see the Board of Review Record for March 12, 2010, for petitions decided this day. Petitions can be found in the petition notebook.

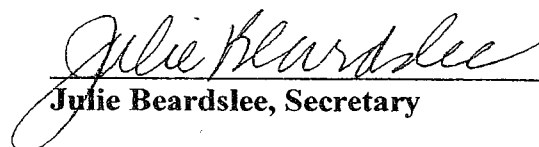
The Board made a motion of final adjournment of the Board of Review at 12:00 p.m., with a motion by Phillip Sturtevant and seconded by John Rulison and approved unanimously.

**PRESENT:**

  
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Doug Parkes, Chairperson

  
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Phillip Sturtevant, Member

  
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John Rulison, Member

  
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Julie Beardslee, Secretary

**BOARD OF REVIEW RECORD  
FOR MARCH 8, 2010**

PROTESTED ITEM(S): ASSD = ASSESSED VALUE, TAX = TAXABLE VALUE, POVERTY = POVERTY EXEMPTION APPLICATION, CLASS = CLASSIFICATION  
 CLASS CODES: 201 = COMMERCIAL, 202 = VACANT COMMERCIAL, 301 = INDUSTRIAL, 302 = VACANT INDUSTRIAL, 401 = RESIDENTIAL, 402 = VACANT RESIDENTIAL,  
 250 = COMMERCIAL PERSONAL, 350 = INDUSTRIAL PERSONAL, 550 = UTILITY PERSONAL, 99 = REFERENCE ONLY, TE = TAX EXEMPT

Petition #	Appearance Type	Name	Mailing Address	Property # 51-51 Class Code	Protested Item(s)	2010	2010 Bd of Review	Reason for Protest & Property Action
						Assessed Value Taxable Value	Assessed Value Taxable Value	
1	PERSONAL	Thomas Rudai	2271 Hoover Lincoln Pk., MI 48146	224-012-00 401	ASSD TAX	\$111,300 \$93,644	\$87,200 \$87,200	Functional Obsolescence.
2	PERSONAL	Sam Coram	615 Broad Avenue Manistee, MI 49660	362-710-09 401	ASSD TAX	\$95,100 \$95,100	\$95,100 \$95,100	True Cash Value / Fair Market Value as compared to 2009 sales.
3	PERSONAL	Wayne V. Birkmeier	11 Cottage Lane Manistee, MI 49660	224-011-00 401	ASSD TAX	\$148,800 \$142,172	\$148,800 \$142,172	Fair Market Value / True Cash Value.
4	PERSONAL	Neil G. Somsel	8961 River Road Manistee, MI 49660	574-710-07 401	ASSD TAX	\$46,700 \$44,565	\$46,700 \$44,565	Fair Market Value / True Cash Value based on sales and comparables.
5	PERSONAL	Larry J. Bielski	717 Harbor Drive Manistee, MI 49660	354-705-09 401	ASSD	\$128,000	\$128,000	Fair Market Value / True Cash Value.
8	PERSONAL	Gary makinen	157 Lincoln Street Manistee, MI 49660	146-725-13 401	ASSD	\$36,100	\$36,100	Fair Market Value / True Cash Value.
9	PERSONAL	Ervin Cabot	1813 N. Zimmerman Road Honor, MI 49640-9743	554-701-13 401	ASSD TAX	\$66,300 \$60,994	\$63,000 \$60,994	Fair Market Value / True Cash Value.
10	PERSONAL	Margaret Brosnan	16 Cottage Lane Manistee, MI 49660	224-016-00 401	ASSD	\$138,800	\$138,800	Fair Market Value / True Cash Value.
11	PERSONAL	Roger L. Huckendubler	24 Anchor Rode Drive Manistee, MI 49660	259-011-35 401	ASSD TAX	\$265,200 \$265,200	\$265,200 \$265,200	Fair Market Value / True Cash Value.
12	PERSONAL	James M. Gavigan	10 Anchor Rode Drive Manistee, MI 49660	259-012-40 401	ASSD TAX	\$249,300 \$249,300	\$249,300 \$249,300	Fair Market Value / True Cash Value.



**BOARD OF REVIEW RECORD  
FOR MARCH 9, 2010**

PROTESTED ITEM(S): ASSD = ASSESSED VALUE, TAX = TAXABLE VALUE, POVERTY = POVERTY EXEMPTION APPLICATION, CLASS = CLASSIFICATION  
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Petition # Appearance Type	Name	Mailing Address	Property # 51-51 Class Code	Protested Item(s)	2010	2010 Bd of Review	Reason for Protest & Property Action
					Assessed Value Taxable Value	Assessed Value Taxable Value	
15 PERSONAL	Hazel Kraus	2099 Vine Street Manistee, MI 49660	770-709-01 401	ASSD TAX	\$51,100 \$33,076	\$51,100 \$33,076	Fair Market Value / True Cash Value.
17 PERSONAL	Bret Reed	7600 Lake Street Bear Lake, MI 49614	512-275-08 401	ASSD TAX	\$29,700 \$29,700	\$21,800 \$21,800	Depreciation, wall furnace second floor.
18 PERSONAL	ISO Grand Rapids Real Estate Attn: Jerry Pitcher	P.O. Box 220 Gowen, MI 49326	453-701-01 201	ASSD	\$412,800	\$412,800	Fair Market Value / True Cash Value.
19 PERSONAL	ISO Grand Rapids Real Estate Attn: Jerry Pitcher	P.O. Box 220 Gowen, MI 49326	349-701-01 201	ASSD	\$420,300	\$420,300	Fair Market Value / True Cash Value.
20 PERSONAL	William G. Cole	9263 Morrison Plymouth, MI 48170	224-020-00 401	ASSD	\$131,000	\$131,000	Fair Market Value / True Cash Value.
28 PERSONAL	Scott G. & Dawn M. Brown	21 Clay Street Manistee, MI 49660	448-727-11 401	ASSD TAX	\$71,300 \$61,164	\$65,600 \$56,952	Corrective action in accordance with appraisal.
32 PERSONAL	Garry J. & Colleen W. Thompson	247 3rd Street Manistee, MI 49660	572-705-08 401	ASSD TAX	\$49,600 \$44,578	\$43,000 \$43,000	Corrective action in accordance with appraisal.
33 LETTER	Donald R. Kegley Jr.	1257 Water Cliff Bloomfield Hills, MI 48302	254-030-00 401	ASSD TAX	\$20,000 \$20,000	\$20,000 \$20,000	Fair Market Value / True Cash Value. Uncapped as required by law.

**BOARD OF REVIEW RECORD  
FOR MARCH 11, 2010**

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Petition #	Name	Mailing Address	Property # 51-51 Class Code	Protested Item(s)	2010 Assessed Value Taxable Value	2010 Bd of Review Assessed Value Taxable Value	Reason for Protest & Property Action
6 PERSONAL	Manistee Home Furniture Attn: Larry J. Bielski, President	P.O. Box 354 Manistee, MI 49660	448-723-01 201	ASSD TAX	\$168,000 \$167,511	\$168,000 \$167,511	Fair Market Value as evidenced by cost & market approach to value.
7 PERSONAL	Larry J. Bielski	P.O. Box 354 Manistee, MI 49660	448-722-04 201	ASSD TAX	\$38,400 \$21,305	\$38,400 \$21,305	Fair Market Value / True Cash Value.
13 PERSONAL	Dacaro Realty LLC. Attn: Lee R. Wyatt	201 Glocheski Drive Manistee, MI 49660	155-010-00 301	ASSD TAX	\$688,100 \$688,100	\$682,600 \$682,600	75+ Pages of appraisal submitted by Mr. Wyatt are missing. Board limited by partial submission.
14 PERSONAL	Chris Goodrich	2260 M-78 East Lansing, MI 48823	252-010-00 401	ASSD TAX	\$226,400 \$213,944	\$226,400 \$213,944	Fair Market Value / appraisal submitted.
16 LETTER	Deborah Lewis-York	69250 Dequindre Road Bruce Township, MI 48065	252-006-00 401	ASSD TAX	\$198,000 \$198,000	\$187,800 \$187,800	Fair Market Value / appraisal submitted.
21 PERSONAL	Nancy Ann Nielsen	173 Quincy Street Manistee, MI 49660	146-712-13 401	ASSD TAX	\$32,500 \$32,500	\$27,800 \$27,800	Condition adjustment.
22 PERSONAL	Dennis R. & Julie A. Skiera	P.O. Box 403 Manistee, MI 49660	512-275-14 401	ASSD TAX	\$32,300 \$30,109	\$32,300 \$30,109	Fair Market Value / True Cash Value.
23 PERSONAL	Dennis R. & Julie A. Skiera	P.O. Box 403 Manistee, MI 49660	540-701-01 201	ASSD TAX CLASS	\$91,400 \$79,928 201	\$91,400 \$79,928 201	Fair Market Value. Commercial pricing manual must be used to price building and uses commercial ECF. Designed & constructed for commercial purposes.
24 PERSONAL	Dennis R. & Julie A. Skiera	P.O. Box 403 Manistee, MI 49660	540-701-03 401	ASSD TAX	\$78,400 \$35,471	\$78,400 \$35,471	Fair Market Value / True Cash Value.
25 PERSONAL	Dennis R. & Julie A. Skiera	P.O. Box 403 Manistee, MI 49660	670-701-01 401	ASSD TAX	\$57,200 \$55,134	\$54,000 \$54,000	Fair Market Value / True Cash Value.
26 PERSONAL	Dennis R. & Julie A. Skiera	P.O. Box 403 Manistee, MI 49660	670-701-03 401	ASSD TAX	\$41,400 \$39,360	\$39,300 \$39,300	Fair Market Value / True Cash Value.
27 PERSONAL	Jo Ann Krus	8903 Maidens Rd Bear Lake, MI 49614	654-703-07 401	ASSD TAX	\$128,200 \$100,726	\$128,200 \$100,726	Fair Market Value. As compared to available commercial sales.
28 PERSONAL	Harless Feagins DBA Chalet West	P.O. Box 130 Manistee, MI 49660	248-701-11 201	ASSD TAX	\$91,200 \$54,800	\$91,200 \$54,800	Fair Market Value / True Cash Value.

**BOARD OF REVIEW RECORD  
FOR MARCH 11, 2010**

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Petition # Appearance Type	Name	Mailing Address	Property # 51-51 Class Code	Protested Item(s)	2010	2010 Bd of Review	Reason for Protest & Property Action
					Assessed Value Taxable Value	Assessed Value Taxable Value	
30 PERSONAL	Harless Feagins DBA Chalet West	P.O. Box 130 Manistee, MI 49660	211-127-01 201	ASSD TAX	\$243,500 \$182,684	\$243,500 \$182,684	Fair Market Value / True Cash Value.
31 PERSONAL	Harless Feagins DBA Chalet West	P.O. Box 130 Manistee, MI 49660	211-127-02 201	ASSD TAX	\$262,900 \$212,911	\$262,900 \$212,911	Fair Market Value / True Cash Value.
34 LETTER	Gary B. Davie	13 Duffy Street Manistee, MI 49660	144-704-19 401	ASSD TAX	\$21,100 \$21,100	\$21,100 \$21,100	No Real Property Statement filed. Re: foreclosure sale.
35 LETTER	Dennis W & Sylvia Zaleski Trust	11163 Bertha Ct. Brighton, MI 48114	220-008-84 401	ASSD TAX	\$116,900 \$116,900	\$116,900 \$116,900	Fair Market Value / True Cash Value.
36 LETTER	John H. Perschbacher	420 Third Street Manistee, MI 49660	374-714-01 401		\$120,500 \$91,126	\$120,500 \$91,126	Incomplete petition.
37 POVERTY	Helen Cote	2 Duffy Street Manistee, MI 49660	144-706-04 401	ASSD TAX	\$35,800 \$32,309	\$0 \$0	100% Percent poverty exemption granted.
38 POVERTY	Anita Schrader	13 Clay Street Manistee, MI 49660	448-727-07 401	ASSD TAX	\$41,600 \$27,222	\$0 \$0	100% Percent poverty exemption granted.
39 POVERTY	Diane Polcyn	139 Hancock Street Manistee, MI 49660	540-702-10 401	ASSD TAX	\$30,900 \$19,677	\$0 \$0	100% Percent poverty exemption granted.
40 POVERTY	David Lorenz	346 2nd Street Manistee, MI 49660	574-706-03 401	ASSD TAX	\$26,500 \$18,017	\$0 \$0	100% Percent poverty exemption granted.
41 POVERTY	Joyce Franckowiak	80 Magill Street Manistee, MI 49660	647-702-05 401	ASSD TAX	\$18,900 \$14,510	\$0 \$0	100% Percent poverty exemption granted.
42 POVERTY	Shelley Lynn Wilson	384 11th Street Manistee, MI 49660	670-718-11 401	ASSD TAX	\$35,700 \$28,969	\$0 \$0	100% Percent poverty exemption granted.
43 POVERTY	Elin Maria Yeager	804 Kosciusko Street Manistee, MI 49660	748-723-03 401	ASSD TAX	\$48,100 \$46,859	\$0 \$0	100% Percent poverty exemption granted.
44 POVERTY	Phyllis McEntaffer	169 13th Street Manistee, MI 49660	764-705-02 401	ASSD TAX	\$22,300 \$14,823	\$0 \$0	100% Percent poverty exemption granted.

**BOARD OF REVIEW RECORD  
FOR MARCH 12, 2010**

PROTESTED ITEM(S): ASSD = ASSESSED VALUE, TAX = TAXABLE VALUE, POVERTY = POVERTY EXEMPTION APPLICATION, CLASS = CLASSIFICATION  
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Petition # Appearance Type	Name	Mailing Address	Property # 51-51 Class Code	Protested Item(s)	2010	2010 Bd of Review	Reason for Protest & Property Action
					Assessed Value Taxable Value	Assessed Value Taxable Value	
45 LETTER	Consumers Power Company	One Energy Plaza Jackson, MI 49201-2276	712-475-01 301	ASSD TAX	\$32,000 \$31,405	\$32,000 \$31,405	Fair Market Value / True Cash Value.
46 LETTER	Consumers Power Company	One Energy Plaza Jackson, MI 49201-2276	490-120-00 550	ASSD TAX	\$2,866,600 \$2,866,600	\$2,866,600 \$2,866,600	Fair Market Value / True Cash Value.
47 LETTER	Consumers Power Company	One Energy Plaza Jackson, MI 49201-2276	474-701-01 202	ASSD TAX	\$40,400 \$31,909	\$40,400 \$31,909	Fair Market Value / True Cash Value.
48 LETTER	Consumers Power Company	One Energy Plaza Jackson, MI 49201-2276	448-736-01 201	ASSD TAX	\$135,500 \$112,869	\$135,500 \$112,869	Fair Market Value / True Cash Value.
49 LETTER	Consumers Power Company	One Energy Plaza Jackson, MI 49201-2276	101-300-01 301	ASSD TAX	\$476,200 \$366,004	\$476,200 \$366,004	Fair Market Value / True Cash Value.
50 POVERTY	Lorraine M. Kolk	45 Smith Street Manistee, MI 49660	448-716-01 401	ASSD TAX	\$52,600 \$34,780	\$52,600 \$34,780	Lorraine Kolk passed away Feb. 25, 2010. No personal exemption benefit to deceased.
51 POVERTY	Marjorie Hall	1720 Vine Street Manistee, MI 49660	770-701-01 401	ASSD TAX	\$27,300 \$27,300	\$0 \$0	100% Poverty exemption granted.
52 LETTER	AT&T Mobility LLC	909 Chestnut St., RM 36-M-01 St. Louis, MO 63101	790-037-00 250	ASSD TAX	\$85,800 \$85,800	\$85,800 \$85,800	Fair Market Value / True Cash Value.
53 LETTER	Clara M Nelson	381 2nd Street Manistee, MI 49660	574-711-03 401	TAX	\$53,386	\$39,190	Correction of clerical error for 2010 uncapping.
54 LETTER	Ron & Phyllis Cowden	305 Lighthouse Way S Manistee, MI 49660	360-021-00 401	ASSD	\$115,800	\$115,800	Assessor & Board of Review are not constrained by a proposed opinion & judgment. Board determined that the current assessed value is correct and assessed value reflects market.
55 LETTER	Mary E. Stefanick	520 Florence Street Lansing, MI 48910	448-728-07 401	TAX	\$34,872	\$34,872	Property lawfully uncapped at 50% for 2010.
56 LETTER	Bernard J & Susan Froysland	191 Penny Ln #6 Naples, FL 34112	146-727-05 401	ASSD TAX	\$21,700 \$21,700	\$18,200 \$18,200	Adjustment reflects condition.

**BOARD OF REVIEW RECORD  
FOR MARCH 12, 2010**

PROTESTED ITEM(S): ASSD = ASSESSED VALUE, TAX = TAXABLE VALUE, POVERTY = POVERTY EXEMPTION APPLICATION, CLASS = CLASSIFICATION  
CLASS CODES: 201 = COMMERCIAL, 202 = VACANT COMMERCIAL, 301 = INDUSTRIAL, 302 = VACANT INDUSTRIAL, 401 = RESIDENTIAL, 402 = VACANT RESIDENTIAL,  
250 = COMMERCIAL PERSONAL, 350 = INDUSTRIAL PERSONAL, 550 = UTILITY PERSONAL, 99 = REFERENCE ONLY, TE = TAX EXEMPT

Petition # Appearance Type	Name	Mailing Address	Property # 51-51 Class Code	Protested Item(s)	2010		Reason for Protest & Property Action
					Assessed Value Taxable Value	2010 Bd of Review Assessed Value Taxable Value	
57 LETTER	Foley Family Trust	3309 Lake Albano Circle San Jose, CA 95135	259-012-38	ASSD TAX	\$233,800 \$233,800	\$233,800 \$233,800	Assessor adjusted fair market value for 2010. Reflects fair market value currently.
58 LETTER	Tracey Jones	5523 Mr. Vernon Avenue Portage, MI 49024	355-701-09 401	ASSD TAX	\$52,700 \$52,700	\$47,100 \$47,100	Reflects fair market value.
59 LETTER	Patrick Von Merveldt	4029 Vaughn Avenue Merced, CA 95341	146-710-15 401	ASSD TAX	\$29,900 \$29,900	\$29,900 \$29,900	Fair Market Value. Assessor adjusted for 2010.
60 LETTER	Thomas J. & Margo I. Whalen	4630 Harbour Village Blvd. #1302 Ponce Inlet, FL 32127	224-019-00 401	ASSD TAX	\$131,400 \$125,522	\$131,400 \$125,522	Fair Market Value / True Cash Value.
61 LETTER	Stephen W. Peterson	206 Cypress Street Manistee, MI 49660	574-707-01 201	ASSD TAX	\$166,500 \$148,778	\$166,500 \$148,778	No data submitted for Board of Review. Fair Market Value.
62 LETTER	James G. & Jane M. Phelan	3595 Warner Road Howell, MI 48855	360-029-00 401	ASSD TAX	\$115,800 \$115,800	\$115,800 \$115,800	Fair Market Value / True Cash Value. Short Sale.
63 LETTER	Rose Josephine Anderson Trust Attn: Louise Anderson Low, Trustee	3431 Surrey Drive Saline, MI 48176	647-706-01 401	ASSD TAX	\$41,200 \$30,548	\$41,200 \$30,548	Fair Market Value / True Cash Value.
64 POVERTY	Jean M. Slawinski	299 4th Street Manistee, MI 49660	572-711-07 401	ASSD TAX	\$39,900 \$19,720	\$0 \$0	100% Poverty exemption granted. The Board has made a special finding of need. Jean exceeds \$10,800 income limit by \$146. Jean drew down her IRA to \$0. She has intermittent work history and ability to work.
65 POVERTY	Cheryl Mazeika	158 Harrison Street Manistee, MI 49660	146-720-08 401	ASSD TAX	\$30,500 \$30,500	\$0 \$0	100% Poverty exemption granted.
66 POVERTY	Cheryl Mazeika	158 Harrison Street Manistee, MI 49660	146-720-09 402	ASSD TAX	\$1,900 \$1,900	\$0 \$0	100% Poverty exemption granted.