

**Elements of Board of Review Minutes**

**MINUTES FOR July Board of Review**

**CITY OF MADISON HEIGHTS BOARD OF REVIEW  
July 22, 2025**

300 W THIRTEEN MILE MADISON HGTS, MI 48071

Meeting # 1

- Date: July 22, 2025      Session: Morning
- Location: Lobby Conference Room
- Called to Order: 10:00 A.M.

**I. Roll Call**

- II.**
- Board of Review Members Present: Suzanne Patton, Marie Bessler
  - Board of Review Members Absent: Pat
  - Assessor or Assessing Staff Present: Debra Kopp, City Assessor
- (Note: Assessor not required to be present)

**III. Public Comment Period** (general public comment period required by Open Meetings Act, not taxpayer appeals):

- Opened at (exact time): 10:01 A.M.
- Closed at (exact time): 10:02 A.M.

**IV. Petition/Appeal Log**

- Written appeals from nonresident taxpayers must be allowed by law. Minutes should be a "history" of what happened that day, without spending a lot of time on "he said, she said." In addition, the Treasury Form L-4035 (618) Petition to Board of Review that is completed for each petitioner must include a detailed reason why the board of review made that determination.
- Attach copies of L-4035 and L-4035a (or other applicable Treasury form, such as for each petition, numbered by petition number.
- In addition, State Tax Commission Bulletin 17 of 2007 requires that a log be included in the minutes.

**IV Adjournment**

- Adjournment (exact time): 12:00 A.M.
- Actual hours for this meeting

Recorded by: Debra J. Kopp

Year Parcel Number	Comments	Owner/Prop. Addr./Mail Addr.	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	PRE/MBT EX	Corrected Transfer
2025 44-25-01-377-023	RECAPPED 2024 TV. RECALCULATE 2025 TV.		6	407	63280	175,980	141,790	100.000	0.000	175,980	102,666	100.000	0.000
2024 44-25-01-377-023	RECAP 2024 TV. QUALIFIED FOR EXEMPTION. TRANSFERRED TO GRANDSON.		5	407	63280	175,480	137,530	100.000	50.000	175,480	99,580	100.000	0.000
TINKHAM, KENNETH V													
734 PINE RIDGE LN MADISON HEIGHTS, MI 48071-1918													
734 PINE RIDGE LN MADISON HEIGHTS, MI 48071-1918													
2025 44-25-11-228-022	POVERTY EXEMPTION GRANTED AT 25% EXEMPT FOR 2025.		24	401	63280	96,400	43,860	100.000	0.000	72,300	32,895	100.000	0.000
MAIZI, GHALIYA													
30801 BRUSH ST MADISON HEIGHTS, MI 48071-1879													
30801 BRUSH ST MADISON HEIGHTS, MI 48071-1879													
2025 44-25-11-232-012	POVERTY EXEMPTION GRANTED AT 25% EXEMPT FOR 2025.		26	401	63280	72,790	52,700	100.000	0.000	54,593	39,525	100.000	0.000
ELIAS, SAAD													
30456 ALGER BLVD MADISON HEIGHTS, MI 48071-1810													
30456 ALGER BLVD MADISON HEIGHTS, MI 48071-1810													
2025 44-25-11-251-017	RECAP 2025 TV. SALE ENTERED ON WRONG PARCEL.		3	401	63280	130,050	130,050	100.000	100.000	130,050	54,920	100.000	0.000
KUBACKA, SUZANNE E													
632 W GIRARD AVE MADISON HEIGHTS, MI 48071-5101													
632 W GIRARD AVE MADISON HEIGHTS, MI 48071-5101													
2025 44-25-12-231-020	POVERTY EXEMPTION GRANTED AT 50% EXEMPT FOR 2025.		23	407	63280	87,450	45,650	100.000	0.000	42,225	22,825	100.000	0.000
CARNEY, ANN P													
30815 LEE FRANK LN MADISON HEIGHTS, MI 48071-2241													
30815 LEE FRANK LN MADISON HEIGHTS, MI 48071-2241													
2025 44-25-12-426-012	POVERTY EXEMPTION GRANTED AT 25% EXEMPT FOR 2025.		27	401	63280	90,350	37,190	100.000	0.000	67,762	27,892	100.000	0.000
ANTOON, FAIZA													
1615 MOULIN AVE MADISON HEIGHTS, MI 48071-4830													
1615 MOULIN AVE MADISON HEIGHTS, MI 48071-4830													



Year Parcel Number	Comments	Owner/Prop. Addr./Mail Addr.	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	PRE/MBT EX	Transfer
2025 44-25-24-108-031	RECALCULATE 2025 TV.		18	401	63140	87,350	82,220	100.000	0.000	87,350	36,763	100.000	0.000
2024 44-25-24-108-031	RECAP 2024 TV.		17	401	63140	80,610	79,750	100.000	0.000	80,610	35,658	100.000	0.000
2023 44-25-24-108-031	RECAP 2023 TV. WAS A LAND CONTRACT PAYOFF.		16	401	63140	75,960	75,960	100.000	100.000	75,960	33,960	100.000	0.000
AYDLOTT, JACOB A													
26331 LORENZ ST MADISON HEIGHTS, MI 48071-3705													
26331 LORENZ ST MADISON HEIGHTS, MI 48071-3705													
2025 44-25-24-308-029	RECAP 2025 TV - QUALIFIES FOR EXEMPTION.		1	401	63140	64,110	43,330	100.000	50.000	64,110	22,550	100.000	0.000
ARNEY, JACOB R													
569 E HUDSON AVE MADISON HEIGHTS, MI 48071-4035													
569 E HUDSON AVE MADISON HEIGHTS, MI 48071-4035													
2025 44-25-24-357-016	RECAPPED 2024 TV. RECALCULATE 2025 TV.		8	401	63140	77,730	74,370	100.000	0.000	77,730	29,847	100.000	0.000
2024 44-25-24-357-016													
RECAPPED 2024 TV. DIVORCE, NOT A T OF O.													
ELIAS, WAADALLA													
636 E BARRETT AVE MADISON HEIGHTS, MI 48071-4318													
636 E BARRETT AVE MADISON HEIGHTS, MI 48071-4318													
2025 44-25-24-476-009	RECAPPED 2024 TV. RECALCULATE 2025 TV.		11	301	63140	110,790	106,210	0.000	0.000	110,790	59,148	0.000	0.000
2024 44-25-24-476-009													
UNCAPPED FOR 2024 IN ERROR. WAS A LAND CONTRACT PAYOFF.													
PSI PROPERTIES													
1691 E 10 MILE RD MADISON HEIGHTS, MI 48071-4219													
1675 E 10 MILE RD MADISON HEIGHTS, MI 48071-4219													
2025 44-25-24-476-024	UNCAPPED IN ERROR FOR 2025. RECALCULATE 2025 TV.		13	301	63140	276,070	265,270	0.000	0.000	276,070	165,908	0.000	0.000
2024 44-25-24-476-024													
UNCAPPED IN ERROR. WAS A LAND CONTRACT PAYOFF.													
PSI PROPERTIES													
1625 E 10 MILE RD # 1651 MADISON HEIGHTS, MI 48071-4219													
1625 E 10 MILE RD # 1651 MADISON HEIGHTS, MI 48071-4219													

Year Parcel Number	Comments	Owner/Prop. Addr./Mail Addr.	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	PRE/MBT EX	Transfer	
2025 44-25-24-476-025	15		301	63140	116,600	111,820	0.000	0.000	0.000	116,600	69,757	0.000	0.000	
UNCAPPED 2024 IN ERROR. RECALCULATE 2025.														
2024 44-25-24-476-025	14		301	63140	108,460	108,460	0.000	100.000	0.000	108,460	67,660	0.000	0.000	
UNCAPPED IN 2024 IN ERROR. WAS A LAND CONTRACT PAYOFF.														
PSI PROPERTIES														
1675 E 10 MILE RD MADISON HEIGHTS, MI 48071-4219														
1675 E 10 MILE RD MADISON HEIGHTS, MI 48071-4219														
2025 44-99-00-020-039	19		251	63280	151,720	151,720	100.000	0.000	0.000	4,710	4,710	100.000	0.000	
INCORRECTLY REPORTED ASSETS. FILED AMENDED PP STATEMENT.														
ADVANCED AUTOMATION GROUP														
580 AJAX DR MADISON HEIGHTS, MI 48071														
580 AJAX DR MADISON HEIGHTS, MI 48071														
2025 44-99-00-025-071	22		251	63280	107,520	107,520	100.000	0.000	0.000	0	0	100.000	0.000	
QUALITY ROOTS														
350 E 14 MILE RD MADISON HEIGHTS, MI 48071														
350 E 14 MILE RD MADISON HEIGHTS, MI 48071														
2025 44-99-03-005-120	20		251	63140	1,343,350	1,343,350	100.000	0.000	0.000	1,353,890	1,353,890	100.000	0.000	
AMENDED PP STATEMENT ACCEPTED.														
MCNAUGHTON-MCKAY ELECTRIC														
1357 E LINCOLN AVE MADISON HEIGHTS, MI 48071														
1357 E LINCOLN AVE MADISON HEIGHTS, MI 48071														
2025 44-99-11-009-450	21		251	63280	46,760	46,760	100.000	0.000	0.000	0	0	100.000	0.000	
FIRESTONE TIRE (#019216)														
32670 JOHN R RD MADISON HEIGHTS, MI 48071-1338														
200 4TH AVE S STE 100 NASHVILLE, TN 37201-2256														
											3,986,140	2,847,861		

\*Winter PRE Change

THE BOARD OF REVIEW OF City of Madison Heights, OAKLAND COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

Signatures of Board of Review Members

Member \_\_\_\_\_ Member \_\_\_\_\_ Member \_\_\_\_\_

Dated \_\_\_\_\_

CITY OF MADISON HEIGHTS BOARD OF REVIEW

2025 July Session Minutes

Meeting # \_\_\_\_\_ Session: Morning / Afternoon / Evening

- Date and Location: July 22, 2025 City of Madison Hgts MI 48071. Conference Room.

- Called to Order at: \_\_\_\_\_ Closed at: \_\_\_\_\_

- Board of Review Members Present: Suzanne Patton, Marie Bessler

- Board of Review Members Absent: Pat

- Assessor or Assessing Staff: Debra Kopp, City Assessor

- Meeting Break at: None

APPEALS MADE:

Petitioner # 1  
 Name Curtis Arney  
 Parcel # 44-25-24-308-029 Address: 569 Hudson  
 Appeal Reason No uncapping - Family  
 Support Documentation Provided?  Yes  No  
 Minute Notes: Recap 2025 TV

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton

Name of BOR Member: Marie Bessler BOR Member Vote: AYE NAY

Name of BOR Member: Suzanne Patton BOR Member Vote: AYE NAY

Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # 2  
Name James Johnson  
Parcel # 44-25-13-254-012 Address: 1322 Jennifer  
Appeal Reason Vet Ex error  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Clerical error - veteran for 2024 is exempt.  
Was not entered. Timely filed.

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bessler BOR Member Vote: AYE NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote: AYE NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # 3  
Name Suzanne Kubacka  
Parcel # 44-25-11-251-017 Address: 632 W Grand  
Appeal Reason Recap - no uncapping  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Sale on wrong parcel Recap '25. TV

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bessler BOR Member Vote: AYE NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote: AYE NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # 4  
Name Terry Heir  
Parcel # 44-25-13-304-025 Address: 27869 Osmon  
Appeal Reason Uncapped in error  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Shenft's deed - no uncapping. Recap 2025 TV

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton

Name of BOR Member: <u>Marie Bessler</u>	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY
Name of BOR Member: <u>Suzanne Patton</u>	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY
Name of BOR Member:	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY

Petitioner # 5  
Name Kenneth Tinkham & Charles  
Parcel # 44-25-01-377-023 Address: 734 Pine Ridge  
Appeal Reason No uncapping  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recap 2024 TV

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton

Name of BOR Member: <u>Marie Bessler</u>	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY
Name of BOR Member: <u>Suzanne Patton</u>	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY
Name of BOR Member:	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY

Petitioner # 46  
Name Kenneth Tinkham & Charles  
Parcel # 44-25-01-377-023 Address: 134 Pine Ridge  
Appeal Reason no uncapping  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recalculate 2025 TV

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton

Name of BOR Member: <u>Marie Bessler</u>	BOR Member Vote: <u>AYE</u>	<b>NAY</b>
Name of BOR Member: <u>Suzanne Patton</u>	BOR Member Vote: <u>AYE</u>	<b>NAY</b>
Name of BOR Member:	BOR Member Vote: <u>AYE</u>	<b>NAY</b>

Petitioner # 7  
Name Waadala Elias  
Parcel # 44-25-24-357-016 Address: 636 E Barrett  
Appeal Reason no uncapping  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recap 2024 - Divorce  
TV

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton

Name of BOR Member: <u>Marie Bessler</u>	BOR Member Vote: <u>AYE</u>	<b>NAY</b>
Name of BOR Member: <u>Suzanne Patton</u>	BOR Member Vote: <u>AYE</u>	<b>NAY</b>
Name of BOR Member:	BOR Member Vote: <u>AYE</u>	<b>NAY</b>

Petitioner # 8  
Name Wadala Elias  
Parcel # 44-25-24-357-016 Address: 636 E Barrett  
Appeal Reason Recalculate TV  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recap 2025 TV - Divorce

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton

Name of BOR Member: <u>Marie Bessler</u>	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>
Name of BOR Member: <u>Suzanne Patton</u>	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>
Name of BOR Member:	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>

Petitioner # 9  
Name Anthony Katcho  
Parcel # 44-25-23-426-010 Address: 335 W Lincoln  
Appeal Reason No uncapping - Family  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recap 2025 TV

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton

Name of BOR Member: <u>Marie Bessler</u>	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>
Name of BOR Member: <u>Suzanne Patton</u>	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>
Name of BOR Member:	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>

Petitioner # 10  
Name PSI Properties  
Parcel # 44-25-24-476-009 Address: 1691 E 10 Mile  
Appeal Reason No uncapping  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recap 2024 TV - Land Contract payoff  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

MOTION BY: Marie Bester SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bester BOR Member Vote: AYE NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote: AYE NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # 11  
Name PSI Properties  
Parcel # 44-25-24-476-009 Address: 1691  
Appeal Reason Recap 24 - Recall '25  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recall 2025 TV - No ToFD in '24  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

MOTION BY: Marie Bester SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bester BOR Member Vote: AYE NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote: AYE NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # 12  
Name PSI Properties  
Parcel # 44-25-24-476-024 Address: 1625 E 10 Mile  
Appeal Reason No uncapping  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recap 2024TV - Land Contract payoff

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bessler BOR Member Vote:  AYE  NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote:  AYE  NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote:  AYE  NAY

Petitioner # 13  
Name PSI Properties  
Parcel # 44-25-24-476-024 Address: 1625 E 10 Mile  
Appeal Reason Recalc 25 TV - no uncapping in 24  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recalc 2025 TV

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bessler BOR Member Vote:  AYE  NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote:  AYE  NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote:  AYE  NAY

Petitioner # 14  
Name P51 Properties  
Parcel # 44-25-24-476-025 Address: 1675 E 10 Mile  
Appeal Reason No uncapping  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

2024 Recap TV - Land Contract Payoff  
No ToPO.

MOTION BY: Mare Bessler SECOND BY: Suzanne Patton

Name of BOR Member: <u>Mare Bessler</u>	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>
Name of BOR Member: <u>Suzanne Patton</u>	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>
Name of BOR Member:	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>

Petitioner # 15  
Name P51 Properties  
Parcel # 44-25-24-476-025 Address: 1675 E 10 Mile  
Appeal Reason Recalc TV '25 - no uncapping '24  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

2025 Recalculation of TV

MOTION BY: Mare Bessler SECOND BY: Susan Patton

Name of BOR Member: <u>Mare Bessler</u>	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>
Name of BOR Member: <u>Suzanne Patton</u>	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>
Name of BOR Member:	BOR Member Vote:	<u>AYE</u>	<u>NAY</u>

Petitioner # 16  
Name Jacob Aydloft  
Parcel # 44-25-24-108-031 Address: 26331 Lorenz  
Appeal Reason No encroachment  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recap 2023 - Land Contract payoff from 2012.

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bessler BOR Member Vote: AYE NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote: AYE NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # 17  
Name Jacob Aydloft  
Parcel # 44-25-24-108-031 Address: 26331 Lorenz  
Appeal Reason Recalc TV  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recalc 2024 TV - LC Payoff from 2012

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bessler BOR Member Vote: AYE NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote: AYE NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # 18  
Name Jacob Aydlett  
Parcel # 44-25-24-108-031 Address: 26331 Lorenz  
Appeal Reason Recalc TV  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Recalc 2025 TV - CC payoff from 2012

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bessler BOR Member Vote: AYE NAY  
Name of BOR Member: Susan Patton BOR Member Vote: AYE NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # 19  
Name Advanced Automation Group  
Parcel # 44-99-00-020-039 Address: 580 Ajax  
Appeal Reason Asset not on site  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Amended PP statement removing asset not on site on tax day.

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bessler BOR Member Vote: AYE NAY  
Name of BOR Member: Susan Patton BOR Member Vote: AYE NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # 20  
Name McNaughton McKay Electric  
Parcel # 44-98-03-005-120 Address: \_\_\_\_\_  
Appeal Reason Amended PP Stmt  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Amended PP statement

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bessler BOR Member Vote: **AYE** NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote: **AYE** NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: **AYE** NAY

Petitioner # 21  
Name Firestone Tire  
Parcel # 44-99-11-009-450 Address: 32670 John R  
Appeal Reason error - taxpayer didn't file 632 w/ 5076  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Accept 5076 after PP statement filed

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
Name of BOR Member: Marie Bessler BOR Member Vote: **AYE** NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote: **AYE** NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: **AYE** NAY

Petitioner # 22  
 Name Quality Prots  
 Parcel # 44-99-00-025-071 Address: 350 W 14 Mile  
 Appeal Reason Qualifies for 5076  
 Support Documentation Provided?  Yes  No  
 Minute Notes: \_\_\_\_\_

Accept 5076 after UH1 detail. Taxpayer  
qualifies under \$180,000.

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
 Name of BOR Member: Marie Bessler BOR Member Vote: AYE NAY  
 Name of BOR Member: Suzanne Patton BOR Member Vote: AYE NAY  
 Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # 23  
 Name Ann Carney  
 Parcel # 44-25-12-231-020 Address: 30815 Lee  
 Appeal Reason Poverty Application  
 Support Documentation Provided?  Yes  No  
 Minute Notes: \_\_\_\_\_

Poverty at 50%. exempt for 2025  
see below - notes from appt.

Second: MOTION BY: Marie Bessler Motion: Suzanne Patton  
~~MOTION BY:~~ Marie Bessler ~~SECOND BY:~~ Suzanne Patton  
 Name of BOR Member: Marie Bessler BOR Member Vote: AYE NAY  
 Name of BOR Member: Suzanne Patton BOR Member Vote: AYE NAY  
 Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # 23

Name Ann P. Carney

Parcel # 44-25-12-2311-020

Address: 30815 Lee

Appeal Reason Poverty Exemption

Support Documentation Provided?  Yes  No

Minute Notes: Poverty Exemption

766.80/mth. Social security only. Curves 7.6 years old

\$4407 Prudential cash value \$5400 - but would have no death benefit. Home Depot stock - <sup>Fired</sup> <sub>COVID-19</sub> <sup>near</sup> <sub>Scotiosis severe. slip foot-neurology.</sub>

Condo dues \$300/mthly Election \$200 '24

Utilities \$117 water \$77 electric Health issues \$600 in bills

0 mortgage Medicaid - 0 cost but

\$154 gas for the year Paying full deductibles

Taxes would wipe her out.

MOTION BY: Suzanne Patton

SECOND BY: Marie Bessler

Name of BOR Member: Suzanne Patton BOR Member Vote: **AYE**

**NAY** more medical from last year.

Name of BOR Member: Marie Bessler BOR Member Vote: **AYE**

Name of BOR Member: \_\_\_\_\_ BOR Member Vote: **AYE**

savings & checking \$1264 293/mth food stamps

Petitioner # \_\_\_\_\_

Name \_\_\_\_\_

Parcel # \_\_\_\_\_

Address: \_\_\_\_\_

Appeal Reason \_\_\_\_\_

Support Documentation Provided?  Yes  No

Minute Notes: \_\_\_\_\_

2209 '25 summer taxes 13 mile & dog

MOTION BY:

SECOND BY:

Name of BOR Member: \_\_\_\_\_

BOR Member Vote: \_\_\_\_\_

**AYE**  
**AYE**  
**AYE**

**NAY**

Name of BOR Member: \_\_\_\_\_

BOR Member Vote: \_\_\_\_\_

**NAY**

Name of BOR Member: \_\_\_\_\_

BOR Member Vote: \_\_\_\_\_

**NAY**

Petitioner # 24  
Name Maizi Ghalifa  
Parcel # 30801 Brush & 44-25-11-228-023 Address: 30801 Brush  
Appeal Reason Poverty Exemption  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Poverty at 25% exempt for 2025

MOTION BY: Mane SECOND BY: Suzanne Patton  
Name of BOR Member: Mane Bessler BOR Member Vote: **AYE** NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote: **AYE** NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: **AYE** NAY

Petitioner # 25  
Name Cousin Hirmis  
Parcel # 44-25-14-227-036 Address: 28357 Palmer  
Appeal Reason Poverty Exemption  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Grant poverty at 25% exempt for 2025

MOTION BY: Mane Bessler SECOND BY: Suzanne Patton  
Name of BOR Member: Mane Bessler BOR Member Vote: **AYE** NAY  
Name of BOR Member: Suzanne Patton BOR Member Vote: **AYE** NAY  
Name of BOR Member: \_\_\_\_\_ BOR Member Vote: **AYE** NAY

Petitioner # 26  
Name Fawzi Elias  
Parcel # 44-25-11-232-012 Address: 30456 Alger  
Appeal Reason Poverty Exemption  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Grant poverty at 25% exempt for 2025

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton

Name of BOR Member: <u>Marie Bessler</u>	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY
Name of BOR Member: <u>Suzanne Patton</u>	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY
Name of BOR Member:	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY

Petitioner # 27  
Name Faiza Anton  
Parcel # 44-25-12-426-012 Address: \_\_\_\_\_  
Appeal Reason Poverty Exemption  
Support Documentation Provided?  Yes  No  
Minute Notes: \_\_\_\_\_

Grant poverty exemption at 25% exempt for 2025.

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton

Name of BOR Member: <u>Marie Bessler</u>	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY
Name of BOR Member: <u>Suzanne Patton</u>	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY
Name of BOR Member:	BOR Member Vote:	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY

Petitioner # 28  
 Name Ghazi Al Tayeem  
 Parcel # 44-25-12-427-007 Address: 1564 Moulin  
 Appeal Reason Poverty Exemption  
 Support Documentation Provided?  Yes  No  
 Minute Notes: \_\_\_\_\_

Deny poverty exemption. Income exceeds  
maximum allowable under the City's policy.

MOTION BY: Marie Bessler SECOND BY: Suzanne Patton  
 Name of BOR Member: Marie Bessler BOR Member Vote: AYE NAY  
 Name of BOR Member: Suzanne Patton BOR Member Vote: AYE NAY  
 Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

Petitioner # \_\_\_\_\_  
 Name \_\_\_\_\_  
 Parcel # \_\_\_\_\_ Address: \_\_\_\_\_  
 Appeal Reason \_\_\_\_\_  
 Support Documentation Provided?  Yes  No  
 Minute Notes: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

MOTION BY: \_\_\_\_\_ SECOND BY: \_\_\_\_\_  
 Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY  
 Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY  
 Name of BOR Member: \_\_\_\_\_ BOR Member Vote: AYE NAY

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

25 JBOR-1

PARCEL #: 44-25-24-308-029

1 of 1

DATE PREPARED: 7/22/2025  
NAME: Curtis Arney  
MAILING ADDRESS: 569 E Hudson

SCHOOL DISTRICT: Madison  
PROP. ADDRESS: 569 E Hudson Ave

Petition # JBOR-25

FOR THE YEAR:  
CLASSIFICATION:

2025

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 64,110  
CAPPED:  
TOTAL 22,550  
TAXABLE:  
TOTAL 43,330  
PRE/QAG/MBT 100%

ASSESSED:  
LAND  
BLDG  
TOTAL 64,110  
CAPPED:  
TOTAL 22,550  
TAXABLE:  
TOTAL 22,550  
PRE/QAG/MBT: 100%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS  
INITIAL & CHECK:

	INITIAL	APPROVED	DENIED
Marie Bessler		<input checked="" type="checkbox"/>	<input type="checkbox"/>
Ayanna Patton		<input checked="" type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>

REASON FOR CHANGE

<input checked="" type="checkbox"/>	QUALIFIED ERROR
<input type="checkbox"/>	COMPUTER ERROR
<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
<input type="checkbox"/>	POVERTY
<input type="checkbox"/>	CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Uncapped 50%. Qualifies for family exception from uncapping. Recap for 2025- no uncapping.

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-2

PARCEL #: 44-25-13-254-012

DATE PREPARED: 7/22/2025

SCHOOL DISTRICT: 1 of 1  
Camphere

NAME: James E. Johnson  
MAILING ADDRESS: 1322 Jennifer Ave  
Madison Hts 48071

PROP. ADDRESS: 1322 Jennifer Ave

Petition # JBOR-25

FOR THE YEAR: 2024

CLASSIFICATION: 401 - Res Imp

ORIGINAL		REVISED	
ASSESSED:	ASSESSED:	ASSESSED:	ASSESSED:
LAND		LAND	
BLDG		BLDG	
TOTAL	94,140	TOTAL	94,140
CAPPED:		CAPPED:	
TOTAL	89,890	TOTAL	89,890
TAXABLE:		TAXABLE:	
TOTAL	89,890	TOTAL	89,890
PRE/QAG/MBT	100	PRE/QAG/MBT:	100

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS			REASON FOR CHANGE	
INITIAL & CHECK:	INITIAL	APPROVED	DENIED	
Marie Bessler		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> QUALIFIED ERROR - <u>Veteran</u> <input type="checkbox"/> COMPUTER ERROR <input type="checkbox"/> MUTUAL MISTAKE OF FACT <input type="checkbox"/> UNTIMELY FILING OF EXEMPTION <input type="checkbox"/> POVERTY <input type="checkbox"/> CLERICAL ERROR
Ayanna Patton		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	

ACTION DATE:

EXPLANATION:

Veteran Exemption timely filed. County did not process for 2024. Grant Veteran exemption for 2024

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-3

PARCEL #: 44-25-11-251-017

DATE PREPARED: 7/22/2025

SCHOOL DISTRICT: 1 of 1  
Camphere

NAME: Suzanne Kubacka  
MAILING ADDRESS: 632 W. Girard  
Madison Hts

PROP. ADDRESS: 632 W Girard Ave

Petition # JBOR-25

FOR THE YEAR: 2025

CLASSIFICATION: 401-Res Imp

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 130,050  
CAPPED:  
TOTAL 54,920  
TAXABLE:  
TOTAL 130,050  
PRE/QAG/MBT 100.1%

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 130,050  
CAPPED:  
TOTAL 54,920  
TAXABLE:  
TOTAL 54,920  
PRE/QAG/MBT: 100.1%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS  
INITIAL & CHECK:

	INITIAL	APPROVED	DENIED
Marie Bessler		<input checked="" type="checkbox"/>	<input type="checkbox"/>
Suzanne Kubacka		<input checked="" type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>

REASON FOR CHANGE

<input checked="" type="checkbox"/>	QUALIFIED ERROR
<input type="checkbox"/>	COMPUTER ERROR
<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
<input type="checkbox"/>	POVERTY
<input type="checkbox"/>	CLERICAL ERROR

ACTION DATE:

EXPLANATION: Sale entered on wrong parcel. Recap 2025 TV. Sale was for -016.

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-4

PARCEL #: 44-25-13-304-025

1 of 1

DATE PREPARED: 7/22/2025  
NAME: Terry Hier  
MAILING ADDRESS: 27869 Osmon Ave  
Madison Hts

SCHOOL DISTRICT: Madison  
PROP. ADDRESS: 27869 Osmon Ave

Petition # JBOR-25

FOR THE YEAR: 2025  
CLASSIFICATION: 401-Res Imp

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 104,050  
CAPPED:  
TOTAL 45,130  
TAXABLE:  
TOTAL 45,130  
PRE/QAG/MBT 0%

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 104,050  
CAPPED:  
TOTAL 45,130  
TAXABLE:  
TOTAL 45,130  
PRE/QAG/MBT: 0%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS

INITIAL & CHECK:

INITIAL	APPROVED	DENIED
<i>Marie Bessler</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Suzanne Fetter</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

REASON FOR CHANGE

QUALIFIED ERROR  
COMPUTER ERROR  
MUTUAL MISTAKE OF FACT  
UNTIMELY FILING OF EXEMPTION  
POVERTY  
CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Sheriff's deed in 2024. 2025 should not have uncapped. Recap 2025 TV. Will uncup after 1 year after redemption expiration, if not redeemed.

write up dk approved by dk

ent. dk entry review \_\_\_\_\_

letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-5

PARCEL #: 44-25-01-377-023

DATE PREPARED: 7/22/2025 SCHOOL DISTRICT: 1 of 2  
 NAME: Kenneth V Tinkham Lanphere  
 MAILING ADDRESS: & Charles Tinkham PROP. ADDRESS: 734 Pine Ridge Ln

Petition # JBOR-25

FOR THE YEAR: 2024  
 CLASSIFICATION: 401- Res Imp

ORIGINAL		REVISED	
ASSESSED:	ASSESSED:	ASSESSED:	ASSESSED:
LAND		LAND	
BLDG		BLDG	
TOTAL	175,480	TOTAL	175,480
CAPPED:		CAPPED:	
TOTAL	99,580	TOTAL	99,580
TAXABLE:		TAXABLE:	
TOTAL	137,530	TOTAL	99,580
PRE/QAG/MBT		PRE/QAG/MBT:	

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS			REASON FOR CHANGE
INITIAL & CHECK:	INITIAL	APPROVED	DENIED
<u>Maria Bessler</u>		<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Augustine Patten</u>		<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____		<input type="checkbox"/>	<input type="checkbox"/>
_____		<input type="checkbox"/>	<input type="checkbox"/>

  

REASON FOR CHANGE
<input checked="" type="checkbox"/> QUALIFIED ERROR
<input type="checkbox"/> COMPUTER ERROR
<input type="checkbox"/> MUTUAL MISTAKE OF FACT
<input type="checkbox"/> UNTIMELY FILING OF EXEMPTION
<input type="checkbox"/> POVERTY
<input type="checkbox"/> CLERICAL ERROR

ACTION DATE: \_\_\_\_\_

EXPLANATION: Recap 2024 TV. No ToFO. Change from 50% uncapping to 0%.

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

2025 JBOR-4

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

PARCEL #: 44-25-01-377.023

DATE PREPARED: 7/22/2025 SCHOOL DISTRICT: 2 of 2 Canmore  
NAME: Kenneth V. Tinkham  
MAILING ADDRESS: & Charles Tinkham PROP. ADDRESS: 734 Pine Ridge Ln

Petition # JBOR-25 FOR THE YEAR: 2025  
CLASSIFICATION:

ORIGINAL		REVISED	
ASSESSED:	ASSESSED:	ASSESSED:	ASSESSED:
LAND		LAND	
BLDG		BLDG	
TOTAL	175,980	TOTAL	175,980
CAPPED:		CAPPED:	
TOTAL	141,790	TOTAL	102,666
TAXABLE:		TAXABLE:	
TOTAL	141,790	TOTAL	102,666
PRE/QAG/MBT		PRE/QAG/MBT:	

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS	INITIAL	APPROVED	DENIED	REASON FOR CHANGE
Marie Bessler		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> QUALIFIED ERROR <input type="checkbox"/> COMPUTER ERROR <input type="checkbox"/> MUTUAL MISTAKE OF FACT <input type="checkbox"/> UNTIMELY FILING OF EXEMPTION <input type="checkbox"/> POVERTY <input type="checkbox"/> CLERICAL ERROR
Suzanne Patton		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
_____		<input type="checkbox"/>	<input type="checkbox"/>	
_____		<input type="checkbox"/>	<input type="checkbox"/>	

ACTION DATE:  
EXPLANATION: Recapped 2024. Recalculate 2025 TV to reflect 3.1% CPI

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-7

PARCEL #: 44-25-24-357-016

DATE PREPARED: 7/22/2025  
NAME: Waadalla Elias  
MAILING ADDRESS: same

SCHOOL DISTRICT: Madison <sup>1 of 2</sup>  
PROP. ADDRESS: 636 E Barrett Ave

Petition # JBOR-25

FOR THE YEAR: 2024  
CLASSIFICATION: 401-Res Imp

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 72,140  
CAPPED:  
TOTAL 28,950  
TAXABLE:  
TOTAL 72,140  
PRE/QAG/MBT 100.1.

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 72,140  
CAPPED:  
TOTAL 28,950  
TAXABLE:  
TOTAL 28,950  
PRE/QAG/MBT: 100.1.

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS  
INITIAL & CHECK:

INITIAL	APPROVED	DENIED
<i>Marie Bessler</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Suzanne Lattor</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

REASON FOR CHANGE

<input checked="" type="checkbox"/>	QUALIFIED ERROR
<input type="checkbox"/>	COMPUTER ERROR
<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
<input type="checkbox"/>	POVERTY
<input type="checkbox"/>	CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Recap 2024 TV. No Tot O. Was a divorce.

write up *dk* approved by *dk*

ent. *dk* entry review \_\_\_\_\_

letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-8

PARCEL #: 44-25-24-357-016

DATE PREPARED: 7/22/2025

SCHOOL DISTRICT: 2 of 2  
Madison

NAME: Woodalla Elias

MAILING ADDRESS:

PROP. ADDRESS: 636 E Barrett Ave

Petition # JBOR-25

FOR THE YEAR:

2025

CLASSIFICATION:

ORIGINAL

REVISED

ASSESSED:

ASSESSED:

ASSESSED:

LAND

LAND

BLDG

BLDG

TOTAL

TOTAL

77,730

77,730

CAPPED:

CAPPED:

TOTAL

TOTAL

74,370

29,847

TAXABLE:

TAXABLE:

TOTAL

TOTAL

74,370

29,847

PRE/QAG/MBT

PRE/QAG/MBT:

100%

100%

2020 CALC REVIEW:

ADDITIONS

NEW

LOSSES

LOSS

NONE

REASON FOR CHANGE

BOR MEMBERS

INITIAL & CHECK:

	INITIAL	APPROVED	DENIED
Marie Bessler		<input checked="" type="checkbox"/>	<input type="checkbox"/>
Suzanne Patton		<input checked="" type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>

<input checked="" type="checkbox"/>	QUALIFIED ERROR
<input type="checkbox"/>	COMPUTER ERROR
<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
<input type="checkbox"/>	POVERTY
<input type="checkbox"/>	CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Recapped 2024 TV. Recalculate 2025 TV to reflect 3.1% CPI.

write up dk approved by dk

ent. dk

entry review \_\_\_\_\_

letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-9

PARCEL #: 44-25-23-426-010

1 of 1

DATE PREPARED: 7/22/2025  
NAME: Anthony Katcho  
MAILING ADDRESS: 335 W Lincoln  
Madison Hts

SCHOOL DISTRICT: Madison  
PROP. ADDRESS: 335 W Lincoln

Petition # JBOR-25

FOR THE YEAR: **2025**  
CLASSIFICATION:

**ORIGINAL**

**REVISED**

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 124,100  
CAPPED:  
TOTAL 113,250  
TAXABLE:  
TOTAL 124,100  
PRE/QAG/MBT 0%

ASSESSED:  
LAND  
BLDG  
TOTAL 124,100  
CAPPED:  
TOTAL 113,250  
TAXABLE:  
TOTAL 113,250  
PRE/QAG/MBT 0%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS  
INITIAL & CHECK: *Munie Bassler* INITIAL APPROVED DENIED  
*Stephanie Patton*

REASON FOR CHANGE  
 QUALIFIED ERROR  
 COMPUTER ERROR  
 MUTUAL MISTAKE OF FACT  
 UNTIMELY FILING OF EXEMPTION  
 POVERTY  
 CLERICAL ERROR

ACTION DATE:  
EXPLANATION:

Recap 2025 - transfer between mother & son.  
Exempt.  $104,500 \times 1.031 + 6,070 = 113,250$   
- 540 losses add'n's

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-10

PARCEL #: 44-25-24-476-009

1 of 2

DATE PREPARED: 7/22/2025  
NAME: PSI Properties  
MAILING ADDRESS: 1691 E 10 Mile  
Madison Hts

SCHOOL DISTRICT: Madison  
PROP. ADDRESS: 1691 E 10 Mile

Petition # JBOR-25

FOR THE YEAR: 2024  
CLASSIFICATION: 301 - 1nd Imp

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 103,020  
CAPPED:  
TOTAL 57,370  
TAXABLE:  
TOTAL 103,020  
PRE/QAG/MBT 0.1

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 103,020  
CAPPED:  
TOTAL 57,370  
TAXABLE:  
TOTAL 57,370  
PRE/QAG/MBT 0.1

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS

INITIAL & CHECK:

INITIAL	APPROVED	DENIED
<i>Marie Bessler</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Stephanie Patton</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

REASON FOR CHANGE

<input checked="" type="checkbox"/>	QUALIFIED ERROR
<input type="checkbox"/>	COMPUTER ERROR
<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
<input type="checkbox"/>	POVERTY
<input type="checkbox"/>	CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Uncapped for 2024 in error. Was a land contract payoff.

write up dk approved by dk

ent. dk entry review \_\_\_\_\_

letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR - 11

PARCEL #: 44-25-24-476-009

DATE PREPARED: 7/22/2025

SCHOOL DISTRICT: Madison

2 of 2

NAME: PSI Properties  
MAILING ADDRESS: 1691 E 10 Mile  
Madison

PROP. ADDRESS: 1691 E 10 Mile

Petition # JBOR-25

FOR THE YEAR: 2025

CLASSIFICATION: 301 - Ind Imp

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 110,790

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 110,790

CAPPED: CAPPED:  
TOTAL 106,210

CAPPED: CAPPED:  
TOTAL 59,148

TAXABLE: TAXABLE:  
TOTAL 106,210

TAXABLE: TAXABLE:  
TOTAL 59,148

PRE/QAG/MBT 0.1

PRE/QAG/MBT: 0.1

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS

INITIAL & CHECK:

INITIAL	APPROVED	DENIED
Marie Bessler	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Suzanne Peltos	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

REASON FOR CHANGE

X	QUALIFIED ERROR
	COMPUTER ERROR
	MUTUAL MISTAKE OF FACT
	UNTIMELY FILING OF EXEMPTION
	POVERTY
	CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Uncapped 2024 in error. Recap '24 & recalculate 2025 TV to reflect CPI of 3.1%.

write up dk approved by dk

ent. dk

entry review \_\_\_\_\_

letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-12

PARCEL #: 44-25-24-476-024

1 of 2

DATE PREPARED: 7/22/2025 SCHOOL DISTRICT: Madison  
 NAME: PSI Properties  
 MAILING ADDRESS: 1625 E 10 Mile #1651 PROP. ADDRESS: 1625 E 10 Mile #1651  
 Madison HTS

Petition # JBOR-25

FOR THE YEAR: 2024  
 CLASSIFICATION: 301-1nd Imp

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
 LAND  
 BLDG  
 TOTAL 257,300  
 CAPPED:  
 TOTAL 160,920  
 TAXABLE:  
 TOTAL 257,300  
 PRE/QAG/MBT 0%

ASSESSED: ASSESSED:  
 LAND  
 BLDG  
 TOTAL 257,300  
 CAPPED:  
 TOTAL 160,920  
 TAXABLE:  
 TOTAL 160,920  
 PRE/QAG/MBT 0%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS  
 INITIAL & CHECK: Marie Reiser  APPROVED  DENIED  
 Suzanne Tattor

REASON FOR CHANGE  
 QUALIFIED ERROR  
 COMPUTER ERROR  
 MUTUAL MISTAKE OF FACT  
 UNTIMELY FILING OF EXEMPTION  
 POVERTY  
 CLERICAL ERROR

ACTION DATE:

EXPLANATION: Unapped for 2024 in error. Was a land contract payoff.

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-13

PARCEL #: 44-25-24-476-024

2 of 2

DATE PREPARED: 7/22/2025 SCHOOL DISTRICT: Madison  
 NAME: PSI Properties  
 MAILING ADDRESS: 1625 E 10 Mile #1651 Madison HTS PROP. ADDRESS: 1625 E 10 Mile #165

Petition # JBOR-25

FOR THE YEAR: 2025

CLASSIFICATION: 301 - Ind Imp

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
 LAND  
 BLDG  
 TOTAL 276,070  
 CAPPED:  
 TOTAL 265,270  
 TAXABLE:  
 TOTAL 265,270  
 PRE/QAG/MBT 0%

ASSESSED: ASSESSED:  
 LAND  
 BLDG  
 TOTAL 276,070  
 CAPPED:  
 TOTAL 165,908  
 TAXABLE:  
 TOTAL 165,908  
 PRE/QAG/MBT 0%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

REASON FOR CHANGE

BOR MEMBERS

INITIAL & CHECK:

INITIAL	APPROVED	DENIED
Marie Bessler	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Suzanne Patton	<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

<input checked="" type="checkbox"/>	QUALIFIED ERROR
<input type="checkbox"/>	COMPUTER ERROR
<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
<input type="checkbox"/>	POVERTY
<input type="checkbox"/>	CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Uncapped 2024 in error. Recap '24 & recalculate 2025 TV to reflect CPI of 3.1%.

write up dk approved by dk

ent. dk entry review \_\_\_\_\_

letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-14

PARCEL #: 44-25-24-476-025

1 of 2

DATE PREPARED: 7/22/2025  
NAME: PSI Properties  
MAILING ADDRESS: 1675 E 10 Mile  
Madison Hts

SCHOOL DISTRICT: Madison  
PROP. ADDRESS: 1675 E 10 Mile

Petition # JBOR-25

FOR THE YEAR: 2024  
CLASSIFICATION: 301- Ind Imp

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 108,460  
CAPPED:  
TOTAL 67,660  
TAXABLE:  
TOTAL 108,460  
PRE/QAG/MBT 0.1

ASSESSED:  
LAND  
BLDG  
TOTAL 108,460  
CAPPED:  
TOTAL 67,660  
TAXABLE:  
TOTAL 67,660  
PRE/QAG/MBT 0.1

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS

INITIAL & CHECK:

INITIAL	APPROVED	DENIED
Marie Bessler	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Suzanne Patton	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

REASON FOR CHANGE

<input checked="" type="checkbox"/>	QUALIFIED ERROR
<input type="checkbox"/>	COMPUTER ERROR
<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
<input type="checkbox"/>	POVERTY
<input type="checkbox"/>	CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Uncapped for 2024 in error. Was a land contract payoff

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-15

PARCEL #: 44-25-24-476-025

DATE PREPARED: 7/22/2025  
NAME: PSI Properties  
MAILING ADDRESS: 1675 E 10 Mile  
Madison Hts

SCHOOL DISTRICT: *Madison* 2 of 2  
PROP. ADDRESS: 1675 E 10 Mile

Petition # JBOR-25

FOR THE YEAR: 2025  
CLASSIFICATION: 301-1nd Imp

<p style="text-align: center;"><span style="border: 1px solid black; padding: 2px;">ORIGINAL</span></p> <p>ASSESSED: ASSESSED:</p> <p>LAND</p> <p>BLDG</p> <p>TOTAL <span style="margin-left: 100px;">116,600</span></p> <p>CAPPED:</p> <p>TOTAL <span style="margin-left: 100px;">111,820</span></p> <p>TAXABLE:</p> <p>TOTAL <span style="margin-left: 100px;">111,820</span></p> <p>PRE/QAG/MBT <span style="margin-left: 100px;">0.1.</span></p>	<p style="text-align: center;"><span style="border: 1px solid black; padding: 2px;">REVISED</span></p> <p>ASSESSED:</p> <p>LAND</p> <p>BLDG</p> <p>TOTAL <span style="margin-left: 100px;">116,600</span></p> <p>CAPPED:</p> <p>TOTAL <span style="margin-left: 100px;">69,757</span></p> <p>TAXABLE:</p> <p>TOTAL <span style="margin-left: 100px;">69,757</span></p> <p>PRE/QAG/MBT <span style="margin-left: 100px;">0.1.</span></p>
--	---

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS	INITIAL	APPROVED	DENIED	REASON FOR CHANGE												
INITIAL & CHECK: <i>Marie Bessler</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">X</td><td>QUALIFIED ERROR</td></tr> <tr><td></td><td>COMPUTER ERROR</td></tr> <tr><td></td><td>MUTUAL MISTAKE OF FACT</td></tr> <tr><td></td><td>UNTIMELY FILING OF EXEMPTION</td></tr> <tr><td></td><td>POVERTY</td></tr> <tr><td></td><td>CLERICAL ERROR</td></tr> </table>	X	QUALIFIED ERROR		COMPUTER ERROR		MUTUAL MISTAKE OF FACT		UNTIMELY FILING OF EXEMPTION		POVERTY		CLERICAL ERROR
X	QUALIFIED ERROR															
	COMPUTER ERROR															
	MUTUAL MISTAKE OF FACT															
	UNTIMELY FILING OF EXEMPTION															
	POVERTY															
	CLERICAL ERROR															
<i>Suzanne Tatter</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>													
_____		<input type="checkbox"/>	<input type="checkbox"/>													
_____		<input type="checkbox"/>	<input type="checkbox"/>													

ACTION DATE:

EXPLANATION:

Uncapped 2024 in error. Recap 2024 & recalculate 2025 to reflect CPI of 3.1%.

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-16

PARCEL #: 44-25-24-108-031

1 of 3

DATE PREPARED: 7/22/2025  
NAME: Jacob Aydlett  
MAILING ADDRESS: 26331 Lorenz  
Madison Hts

SCHOOL DISTRICT: Madison  
PROP. ADDRESS: 26331 Lorenz

Petition # JBOR-25

FOR THE YEAR: 2023  
CLASSIFICATION: 401-Res Imp

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 75,960  
CAPPED:  
TOTAL 33,960  
TAXABLE:  
TOTAL 75,960  
PRE/QAG/MBT 100%

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 75,960  
CAPPED:  
TOTAL 33,960  
TAXABLE:  
TOTAL 33,960  
PRE/QAG/MBT 100%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS			REASON FOR CHANGE	
INITIAL & CHECK:	INITIAL	APPROVED	DENIED	
Marie Bessler		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> QUALIFIED ERROR
Suzanne Patter		<input checked="" type="checkbox"/>	<input type="checkbox"/>	COMPUTER ERROR
		<input type="checkbox"/>	<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
		<input type="checkbox"/>	<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
		<input type="checkbox"/>	<input type="checkbox"/>	POVERTY
		<input type="checkbox"/>	<input type="checkbox"/>	CLERICAL ERROR

ACTION DATE:  
EXPLANATION:

Cund Contract Payoff from 2012.  
No T of O.

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

2025 JBOR - 17

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

PARCEL #: 44-25-24-108-031

DATE PREPARED: 7/22/2025  
NAME: Jacob Aydlett  
MAILING ADDRESS: 26331 Lorenz  
Madison Hts  
Petition # JBOR-25

SCHOOL DISTRICT: Madison  
PROP. ADDRESS: 26331 Lorenz  
FOR THE YEAR: 2024  
CLASSIFICATION: 401 - Res Imp

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 80,610  
CAPPED:  
TOTAL 79,750  
TAXABLE:  
TOTAL 79,750  
PRE/QAG/MBT 100%

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 80,610  
CAPPED:  
TOTAL 35,658  
TAXABLE:  
TOTAL 35,658  
PRE/QAG/MBT:

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS			REASON FOR CHANGE	
INITIAL & CHECK:	INITIAL	APPROVED	DENIED	
<i>Marie Bessler</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	QUALIFIED ERROR
<i>Suzanne Letter</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	COMPUTER ERROR
_____		<input type="checkbox"/>	<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
_____		<input type="checkbox"/>	<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
				POVERTY
				CLERICAL ERROR

ACTION DATE: \_\_\_\_\_

EXPLANATION: Land Contract payoff from 2012. Recalc TV to reflect CPI of 5%.

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

2025 JBOR-18

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

PARCEL #: 44-25-24-108-031

3 of 3

DATE PREPARED: 7/22/2025  
NAME: Jacob Aydlett  
MAILING ADDRESS: 26331 Lorenz  
Madison Hts

SCHOOL DISTRICT: Madison  
PROP. ADDRESS: 26331 Lorenz

Petition # JBOR-25

FOR THE YEAR: 2025  
CLASSIFICATION: 401-Res Imp

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 87,350  
  
CAPPED:  
TOTAL 82,220  
  
TAXABLE:  
TOTAL 82,220  
  
PRE/QAG/MBT 100%

ASSESSED: ASSESSED:  
LAND  
BLDG 87,350  
TOTAL  
  
CAPPED:  
TOTAL 36,763  
  
TAXABLE:  
TOTAL 36,763  
  
PRE/QAG/MBT: 100%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

REASON FOR CHANGE

BOR MEMBERS

INITIAL & CHECK:

INITIAL APPROVED DENIED  
Marie Bessier    
Suzanne Patten    
\_\_\_\_\_  
\_\_\_\_\_

- QUALIFIED ERROR
- COMPUTER ERROR
- MUTUAL MISTAKE OF FACT
- UNTIMELY FILING OF EXEMPTION
- POVERTY
- CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Land Contract payoff from 2012.  
Recalc TV to reflect CPI of 3.1%

write up dk approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

2025 JBOR-19

CITY OF NORTHVILLE  
BOARD OF REVIEW CORRECTIONS

PARCEL #: 44 99 00 020 039

1 of 1

DATE PREPARED: 7/18/2025  
NAME: Advanced Automation Group  
MAILING ADDRESS: 580 Ajax  
Madison Heights, MI 48017

SCHOOL DISTRICT: Lamphere  
PROP. ADDRESS: 580 Ajax

Petition # JBOR-25

FOR THE YEAR: 2025  
CLASSIFICATION: 251 - Personal

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND \_\_\_\_\_  
BLDG \_\_\_\_\_  
TOTAL 151,720  
CAPPED:  
TOTAL 151,720  
TAXABLE:  
TOTAL 151,720  
PRE/QAG/MBT 100%

ASSESSED: ASSESSED:  
LAND \_\_\_\_\_  
BLDG \_\_\_\_\_  
TOTAL 4,710 <  
CAPPED:  
TOTAL 4,710 <  
TAXABLE:  
TOTAL 4,710 <  
PRE/QAG/MBT 100%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

-----  
REASON FOR CHANGE

BOR MEMBERS	INITIAL	APPROVED	DENIED
<i>Marie Bessler</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Suzanne Patton</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____		<input type="checkbox"/>	<input type="checkbox"/>
_____		<input type="checkbox"/>	<input type="checkbox"/>

<input checked="" type="checkbox"/>	QUALIFIED ERROR
<input type="checkbox"/>	COMPUTER ERROR
<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
<input type="checkbox"/>	POVERTY
<input type="checkbox"/>	CLERICAL ERROR

ACTION DATE:  
EXPLANATION:

Incorrectly reported assets that were ordered in December of 2024' with an initial down payment however asset was not on site at year end and not delivered until Feb 25' Amended statement to remove this asset.

write up ct approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

2025 JBOR-20

CITY OF NORTHVILLE  
BOARD OF REVIEW CORRECTIONS

PARCEL #: 44-99-03-005-120

1 of 1

DATE PREPARED: 7/18/2025  
NAME: McNaughton McKay Electric  
MAILING ADDRESS: 1357 Lincoln  
Madison Heights, MI 48071

SCHOOL DISTRICT: Lamphere  
PROP. ADDRESS:

Petition # JBOR-25

FOR THE YEAR: 2025  
CLASSIFICATION: 251- Personal

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND \_\_\_\_\_  
BLDG \_\_\_\_\_  
TOTAL 1,343,350  
CAPPED: TOTAL 1,343,350  
TAXABLE: TOTAL 1,343,350  
PRE/QAG/MBT 100%

ASSESSED: ASSESSED:  
LAND \_\_\_\_\_  
BLDG \_\_\_\_\_  
TOTAL 1,353,890 <  
CAPPED: TOTAL 1,353,890 <  
TAXABLE: TOTAL 1,353,890 <  
PRE/QAG/MBT 100%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS			REASON FOR CHANGE		
INITIAL & CHECK:	INITIAL	APPROVED	DENIED		
<i>Marie Bessler</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	QUALIFIED ERROR
<i>Suzanne Patton</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	COMPUTER ERROR
_____		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
_____		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
					POVERTY
					CLERICAL ERROR

ACTION DATE: \_\_\_\_\_

EXPLANATION: amended personal property statement when original statement was timely filed. Correction at JBOR

write up *cx* approved by *dk* ent. *dk* entry review \_\_\_\_\_ letter \_\_\_\_\_

CITY OF NORTHVILLE  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-21

PARCEL #: 44 99 11 009 450

1 of 1

DATE PREPARED: 7/18/2025

SCHOOL DISTRICT: Lamphere

NAME: Firestone Tire

MAILING ADDRESS: 200 4th Ave S  
Nashville, TN 37201

PROP. ADDRESS: 32670 John R

Petition # JBOR-25

FOR THE YEAR: **2025**  
CLASSIFICATION: 401- Residential

**ORIGINAL**

**REVISED**

ASSESSED: ASSESSED:  
LAND \_\_\_\_\_  
BLDG \_\_\_\_\_  
TOTAL 46,760

ASSESSED: ASSESSED:  
LAND \_\_\_\_\_  
BLDG \_\_\_\_\_  
TOTAL 0 <

CAPPED: CAPPED:  
TOTAL 46,760

CAPPED: CAPPED:  
TOTAL 0 <

TAXABLE: TAXABLE:  
TOTAL 46,760

TAXABLE: TAXABLE:  
TOTAL 0 <

PRE/QAG/MBT 100%

PRE/QAG/MBT: 100%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

REASON FOR CHANGE

BOR MEMBERS

INITIAL & CHECK:

INITIAL	APPROVED	DENIED
<i>Marie Bessler</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Suzanne Patten</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

<input checked="" type="checkbox"/>	QUALIFIED ERROR
<input type="checkbox"/>	COMPUTER ERROR
<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
<input type="checkbox"/>	POVERTY
<input type="checkbox"/>	CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Filed Form 5076 without Form 632 which was required, Exemption was Denied, Filed property forms thereafter and does meet requirements. Due to timely filing of original exemption form this can be corrected by the JBOR

write up ct approved by dk

ent. dk entry review \_\_\_\_\_

letter \_\_\_\_\_

**CITY OF NORTHVILLE  
BOARD OF REVIEW CORRECTIONS**

*2025 JBOR-22*

PARCEL #: 44 99 00 025 071

**1 of 1**

DATE PREPARED: 7/18/2025

SCHOOL DISTRICT: Lamphere

NAME: Quality Roots

MAILING ADDRESS: 350 W 14 Mile  
Madison Heights, MI 48017

PROP. ADDRESS: 350 W 14 Mile

Petition # JBOR-25

FOR THE YEAR: **2025**

CLASSIFICATION: 251-Personal

**ORIGINAL**

**REVISED**

ASSESSED: ASSESSED:  
LAND \_\_\_\_\_  
BLDG \_\_\_\_\_  
TOTAL \_\_\_\_\_ 107,520

ASSESSED: ASSESSED:  
LAND \_\_\_\_\_  
BLDG \_\_\_\_\_  
TOTAL \_\_\_\_\_ 0 <

CAPPED: CAPPED:  
TOTAL \_\_\_\_\_ 107,520

CAPPED: CAPPED:  
TOTAL \_\_\_\_\_ 0 <

TAXABLE: TAXABLE:  
TOTAL \_\_\_\_\_ 107,520

TAXABLE: TAXABLE:  
TOTAL \_\_\_\_\_ 0 <

PRE/QAG/MBT \_\_\_\_\_ 100%

PRE/QAG/MBT \_\_\_\_\_ 100%

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

**REASON FOR CHANGE**

BOR MEMBERS

INITIAL & CHECK:

<i>Marie Bassler</i>	INITIAL	APPROVED	DENIED
		<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Suzanne Lattor</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____		<input type="checkbox"/>	<input type="checkbox"/>
_____		<input type="checkbox"/>	<input type="checkbox"/>

<b>X</b>	QUALIFIED ERROR
	COMPUTER ERROR
	MUTUAL MISTAKE OF FACT
	UNTIMELY FILING OF EXEMPTION
	POVERTY
	CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Revised Form 632 with detail on LHI provided shows the business did qualify for the small business exemption with value under \$180,000. Initially denied due to lack of detail on LHI. Now provided, we can correct to \$0 value at JBOR

write up ck approved by dk ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR - 23

PARCEL #: 44-25-12-231-020

1 of 1

DATE PREPARED: 7/22/2025  
NAME: Ann P. Curney  
MAILING ADDRESS: 30815 Lee

SCHOOL DISTRICT: Lamphere  
PROP. ADDRESS: 30815 Lee

Petition # JBOR-25

FOR THE YEAR: **2025**  
CLASSIFICATION:

**ORIGINAL**

**REVISED**

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 84,450  
CAPPED: 45,650  
TOTAL  
TAXABLE: 45,650  
TOTAL

ASSESSED:  
LAND  
BLDG  
TOTAL 42,225  
CAPPED: 22,825  
TOTAL  
TAXABLE: 22,825  
TOTAL

PRE/QAG/MBT

PRE/QAG/MBT:

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS

INITIAL & CHECK:

INITIAL	APPROVED	DENIED
Marie Bessler	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Ayanna Patten	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

REASON FOR CHANGE

	QUALIFIED ERROR
	COMPUTER ERROR
	MUTUAL MISTAKE OF FACT
	UNTIMELY FILING OF EXEMPTION
X	POVERTY
	CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Grant poverty exemption at 50% for 2025.

write up dk approved by \_\_\_\_\_

ent. dk entry review \_\_\_\_\_

letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

8025 JBOR-24

PARCEL #: 44-25-11-228-022

1 of 1

DATE PREPARED: 7/22/2025  
NAME: Maizi Ghaliya  
MAILING ADDRESS: 30801 Brush

SCHOOL DISTRICT:  
PROP. ADDRESS: 30801 Brush

Petition # JBOR-25

FOR THE YEAR: **2025**  
CLASSIFICATION:

ORIGINAL		REVISED	
ASSESSED:	ASSESSED:	ASSESSED:	
LAND		LAND	
BLDG		BLDG	
TOTAL	96,400	TOTAL	72,300
CAPPED:		CAPPED:	
TOTAL	43,860	TOTAL	32,895
TAXABLE:		TAXABLE:	
TOTAL	43,860	TOTAL	32,895
PRE/QAG/MBT		PRE/QAG/MBT:	

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS			REASON FOR CHANGE
INITIAL & CHECK:	Marie Bessler	INITIAL APPROVED DENIED	QUALIFIED ERROR
		<input checked="" type="checkbox"/> <input type="checkbox"/>	COMPUTER ERROR
	Suzanne Patton	<input checked="" type="checkbox"/> <input type="checkbox"/>	MUTUAL MISTAKE OF FACT
		<input type="checkbox"/> <input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
		<input type="checkbox"/> <input type="checkbox"/>	POVERTY
ACTION DATE:			CLERICAL ERROR
EXPLANATION:	Grant Poverty exemption at 25% exempt.		

write up dk approved by \_\_\_\_\_ ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-25

PARCEL #: 44-25-14-227-036

1 of 1

DATE PREPARED: 7/22/2025  
NAME: Louisa Hirmis  
MAILING ADDRESS: 28357 Palmer

SCHOOL DISTRICT:  
PROP. ADDRESS: 28357 Palmer

Petition # JBOR-25

FOR THE YEAR: **2025**  
CLASSIFICATION:

ORIGINAL		REVISED	
ASSESSED:	ASSESSED:	ASSESSED:	
LAND		LAND	
BLDG		BLDG	
TOTAL	103,480	TOTAL	77,610
CAPPED:		CAPPED:	
TOTAL	48,330	TOTAL	36,247
TAXABLE:		TAXABLE:	
TOTAL	48,330	TOTAL	36,247

PRE/QAG/MBT

PRE/QAG/MBT:

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS  
INITIAL & CHECK:

INITIAL	APPROVED	DENIED
Marie Bessler	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Suzanne Patten	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

REASON FOR CHANGE

<input type="checkbox"/>	QUALIFIED ERROR
<input type="checkbox"/>	COMPUTER ERROR
<input type="checkbox"/>	MUTUAL MISTAKE OF FACT
<input type="checkbox"/>	UNTIMELY FILING OF EXEMPTION
<input checked="" type="checkbox"/>	POVERTY
<input type="checkbox"/>	CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Grant poverty exemption at 25% exempt

write up dk approved by \_\_\_\_\_

ent. dk entry review \_\_\_\_\_

letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-26

PARCEL #: 44-25-11-232-012

1 of 1

DATE PREPARED: 7/22/2025  
NAME: Fawzi Elias  
MAILING ADDRESS: 30456 Alger

SCHOOL DISTRICT:

PROP. ADDRESS:

Petition # JBOR-25

FOR THE YEAR:  
CLASSIFICATION:

2025

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 72,790

ASSESSED:  
LAND  
BLDG  
TOTAL 54,593

CAPPED:  
TOTAL 53,700

CAPPED:  
TOTAL 39,525

TAXABLE:  
TOTAL 52,700

TAXABLE:  
TOTAL 39,525

PRE/QAG/MBT

PRE/QAG/MBT:

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS		REASON FOR CHANGE	
INITIAL & CHECK:	INITIAL APPROVED	DEVED	
Marie Bessler	<input checked="" type="checkbox"/>	<input type="checkbox"/>	X QUALIFIED ERROR COMPUTER ERROR MUTUAL MISTAKE OF FACT UNTIMELY FILING OF EXEMPTION POVERTY CLERICAL ERROR
Suzanne Paltor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
_____	<input type="checkbox"/>	<input type="checkbox"/>	
_____	<input type="checkbox"/>	<input type="checkbox"/>	
ACTION DATE:			
EXPLANATION:		Grant poverty exemption at 25% exempt.	

write up dk approved by \_\_\_\_\_ ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_

2025 JBOR-27

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

PARCEL #: 44-25-12-426-012

1 of 1

DATE PREPARED: 7/22/2025  
NAME: Faiza Antoon  
MAILING ADDRESS:

SCHOOL DISTRICT:  
PROP. ADDRESS:

Petition # JBOR-25

FOR THE YEAR  
CLASSIFICATION:

2025

ORIGINAL

REVISED

ASSESSED: ASSESSED:  
LAND  
BLDG  
TOTAL 90,350

ASSESSED:  
LAND  
BLDG  
TOTAL 67,762

CAPPED:  
TOTAL 37,190

CAPPED:  
TOTAL 27,892

TAXABLE:  
TOTAL 37,190

TAXABLE:  
TOTAL 27,892

PRE/QAG/MBT

PRE/QAG/MBT:

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS

INITIAL & CHECK:

Marie Bessler  
Suzanne Lattor

INITIAL APPROVED DENIED

REASON FOR CHANGE

QUALIFIED ERROR  
 COMPUTER ERROR  
 MUTUAL MISTAKE OF FACT  
 UNTIMELY FILING OF EXEMPTION  
 POVERTY  
 CLERICAL ERROR

ACTION DATE:

EXPLANATION:

Grant poverty exemption at 25% exempt.

write up dk approved by \_\_\_\_\_

ent. dk entry review \_\_\_\_\_

letter \_\_\_\_\_

CITY OF Madison Heights  
BOARD OF REVIEW CORRECTIONS

2025 JBOR-28

PARCEL #: 44-25-12-427-007

1 of 1

DATE PREPARED: 7/22/2025  
NAME: Ghuzi Al Tameem  
MAILING ADDRESS: 1564 Moulton

SCHOOL DISTRICT:  
PROP. ADDRESS: 1564 Moulton

Petition # JBOR-25

FOR THE YEAR: **2025**  
CLASSIFICATION:

ORIGINAL		REVISED	
ASSESSED:	ASSESSED:	ASSESSED:	
LAND		LAND	
BLDG		BLDG	
TOTAL	79,110	TOTAL	79,110 (no ch.)
CAPPED:		CAPPED:	
TOTAL	55,950	TOTAL	55,950
TAXABLE:		TAXABLE:	
TOTAL	55,950	TOTAL	55,950 (no chg)
PRE/QAG/MBT		PRE/QAG/MBT:	

2020 CALC REVIEW:  ADDITIONS  NEW  LOSSES  LOSS  NONE

BOR MEMBERS			REASON FOR CHANGE
INITIAL & CHECK:	INITIAL APPROVED	DEVED	
Marie Bessler	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> POVERTY <input type="checkbox"/> QUALIFIED ERROR <input type="checkbox"/> COMPUTER ERROR <input type="checkbox"/> MUTUAL MISTAKE OF FACT <input type="checkbox"/> UNTIMELY FILING OF EXEMPTION <input type="checkbox"/> CLERICAL ERROR
Ayanna Paltor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
_____	<input type="checkbox"/>	<input type="checkbox"/>	
_____	<input type="checkbox"/>	<input type="checkbox"/>	
ACTION DATE: _____ EXPLANATION: Poverty exemption denied. Income exceeds maximum allowed.			

write up dk approved by \_\_\_\_\_ ent. dk entry review \_\_\_\_\_ letter \_\_\_\_\_