



Shining a Light on Dark Stores

Three Recent Dark Store Appeals, Highest and Best Use, and the Fee Simple Interest

Jack L. Van Coevering & Thomas K. Dillion

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The Michigan Court of Appeals and the Tax Tribunal have begun to question critical aspects of the “dark store theory,” particularly the theory’s required use of vacant stores as comparable sales and leases and its theoretical rejection of the cost approach. Two recent cases illustrate the trend. A third highlights fundamental legal questions to be answered on appeal.

AUTHORS/ CONTRIBUTORS

Thomas K. Dillion

Jack L. Van Coevering

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