



With Michigan’s 2026 commercial property tax appeal season in full swing, commercial office buildings and retail sectors aggressively seek relief

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Birmingham, Mich. –March 2, 2026 – Michigan commercial property tax assessments arrive by March each year, requiring property owners to determine if they are going to accept and pay – or fight and appeal – their assessment by the May 31 deadline. Attorneys in the commercial real estate practice of Birmingham, Michigan-based business law firm Williams Williams Rattner & Plunkett, cite an exceptionally busy 2026 season already underway, with certain sectors highly motivated to appeal.

“Retail, generally across the board, continues to suffer from depreciating property values, both a carryover from the pandemic and the continued move to online purchasing away from brick and mortar,” Jerome P. Pesick, a WWRP shareholder who specializes in commercial property tax appeals, eminent domain and condemnation law, said. “At the same time, commercial office buildings are approaching retail in terms of diminishing property values. There are some exceptions, but property values for commercial office space continue to go down. There’s been no significant let-up even six years after the pandemic. Time will tell if more return-to-office mandates ultimately result in increased property values.”

The notice of assessment contains the value that the local assessor has placed on the property and determines the amount of property tax due. For assessment purposes, a property’s assessed and taxable value should be no more than half of its market value.

The commercial real estate market in Michigan is complex and dynamic, and fair commercial property tax assessments need to acknowledge that, according to Brian Etzel, WWRP shareholder.

“Property tax assessments often fail to reflect real-world market conditions, including today’s elevated financing costs, rising operating expenses, heightened vacancy and collection risks and, in certain sectors, the added impact of tariffs,” Etzel said. “When these realities are overlooked, property owners can end up with a higher tax bill based on an overstated value. A proactive strategic review of an assessment can determine whether it accurately reflects current market conditions - and, when it does not - position the property owner to pursue a reduction before the Michigan Tax Tribunal.”

The last day for commercial/industrial property tax appeals to be filed with the [Michigan Tax Tribunal](#) is May 31, 2026. WWRP Shareholder, Jason C. Long, notes that the tax appeal process can be lengthy, sometimes taking up to two years before a settlement or decision is reached.

“Challenging property tax assessments is a specialized area of the law that requires attorneys who understand both the law governing assessments and challenges to them, as well as commercial real estate. Knowing the applicable procedures and deadlines are critical, and so is knowing the market and the ways that investors analyze property value,” Long said. “While the process can be long, the result can mean a significant tax savings for commercial property owners.”

About Williams Williams Rattner & Plunkett

Williams Williams Rattner & Plunkett is a corporate law firm comprised of trusted attorneys, counselors and litigators committed to our clients’ success. Practice areas include business and commercial law, mergers and acquisitions, commercial real estate including zoning, property tax appeals and eminent domain, commercial litigation, trusts and estates, divorce, and family law matters. A leader in local and state bar activities, community organizations, and charitable endeavors, Williams Williams Rattner & Plunkett understands the role attorneys play in a dynamic business environment, and as members of a vibrant community. Learn more about the firm and its commitment to exceptional client service at www.WWRPLaw.com.

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