



# Cases Transmitted by Week

## INDIANA TAX COURT

Week of February 12, 2024

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### City of Carmel v. Department of Local of Government Finance

**Case No.**

24T-TA-00003

**Date Filed**

2/16/24

**Attorneys**

Nathan J. Hagerman, Ashley M. Ulbricht

**Type of Tax**

Real property - The City challenges whether the Department of Local Government Finance abused its discretion in denying a portion of the City's excess levy appeal for the 2024 budget year.

Week of February 26, 2024

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### New Cingular Wireless PCS, LLC v. Ind. Dep't of State Revenue

**Case No.**

24T-TA-00004

**Date Filed**

3/1/24

**Attorneys**

Benjamin A. Blair, Daniel R. Roy

**Type of Tax**

Sales & Use - The Taxpayer challenges the Indiana Department of State Revenue's determination that its cell phone purchases do not qualify for a use tax exemption under Indiana Code § 6-2.5-5-13, and

questions whether applying use tax to these purchases violates the United States and Indiana Constitutions.

## Week of March 18, 2024

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### **Alice Luebke, *et al.* v. Department of Local Government Finance**

**Case No.**

24T-TA-00007

**Date Filed**

3/21/24

**Attorneys**

James P. Fenton

**Type of Tax**

Real Property - The Taxpayers contest the Indiana Department of Local Government Finance's approval of a lease agreement for a new jail construction between Allen County (as lessee) and the Allen County Building Corporation (as lessor), raising objections on two alternative grounds. Their primary concern questions whether Indiana's lease-purchase statutes allow Allen County to transfer and then lease back the already-owned Allen County Courthouse, given the absence of outstanding revenue bonds for refinancing and the Courthouse's pre-owned status. Alternatively, they question whether Allen County Resolution No. 2023-11-16-01 satisfies the "determination of need" criteria under Indiana Code § 36-1-10-7.

## Week of April 1, 2024

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### **Muir Woods Section One Assn., Inc., *et al.* v. Marion County Assessor**

**Case No.**

24T-TA-00008

**Date Filed**

3/29/24

**Attorneys**

James K. Gilday

**Type of Tax**

Real Property – Taxpayers challenge their 2001 through 2003 assessments, claiming they are entitled to a refund because their common area land did not receive the proper base rate discount and was subject to double taxation.

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### **Madison County Assessor v. Kohl's Indiana LP**

**Case No.**

24T-TA-00009

**Date Filed**

4/4/24

**Attorneys**

Marilyn S. Meighen, Brian A. Cusimano, Zachary D. Price

**Type of Tax**

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in adopting the taxpayer’s appraisal valuation conclusions and then deciding that the taxpayer made a prima facie case for an assessment reduction.

## Week of April 15, 2024

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### Madison County Assessor v. Lowe’s Home Centers, LLC

**Case No.**

24T-TA-00010

**Date Filed**

4/15/24

**Attorneys**

Marilyn S. Meighen, Brian A. Cusimano, Zachary D. Price

**Type of Tax**

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in determining that he bore the burden of proof during the administrative appeal proceeding.