

**INDIANA BOARD OF TAX REVIEW**  
**Small Claims**  
**Final Determination**  
**Findings and Conclusions**

**Petition #:** 83-007-02-1-1-00037  
**Petitioner:** Ernie J. Adams  
**Respondent:** Helt Township Assessor (Vermillion County)  
**Parcel #:** 007-016-0020-00  
**Assessment Year:** 2002

The Indiana Board of Tax Review (the "Board") issues this determination in the above matter, and finds and concludes as follows:

**Procedural History**

1. The Petitioner initiated an assessment appeal with the Vermillion County Property Tax Assessment Board of Appeals (PTABOA) by written document dated February 04, 2004.
2. The Petitioner received notice of the decision of the PTABOA on June 28, 2004.
3. The Petitioner filed an appeal to the Board by filing a Form 131 with the county assessor on July 13, 2004. Petitioner elected to have this case heard in small claims.
4. The Board issued a notice of hearing to the parties dated August 11, 2005.
5. The Board held an administrative hearing on September 14, 2005, before the duly appointed Administrative Law Judge (ALJ) Joan Rennick.
6. Persons present and sworn in at hearing:

For Petitioner: Ernie J. Adams, Petitioner

For Respondent: Karen Johnson, Vermillion County Deputy Assessor

**Facts**

7. The property is classified as agricultural, as is shown on the property record card (PRC) for parcel #007-016-0020-00.
8. The ALJ did not conduct an inspection of the property.

9. Assessed Values of subject property as determined by the Vermillion County PTABOA:  
Land: \$37,200      Improvements: \$16,700      Total: \$53,900
10. Assessed Values requested by Petitioner per the Form 131 petition:  
Land: \$37,200      Improvements: \$6,000      Total: \$43,200

### **Issues**

11. Summary of Petitioner's contentions in support of alleged error in assessment:
- a) The Petitioner is appealing only the assessment of the subject improvements. The improvements consist of a mobile home with an attached deck. *Adams testimony.*
  - b) A licensed broker/appraiser appraised the subject property for the estate of Irene Pearman. The appraiser estimated the market value of the subject mobile home and deck to be \$6,000. The administrator of the estate insisted that the Petitioner pay the appraised value for the subject property, otherwise he would sell the property at auction. The appraiser was unwilling to sell the improvements separately from the land. *Adams testimony; Petitioner Exhibit 1.*
  - c) The assessment is excessive. The mobile home would not bring a fraction of the amount for which it is assessed. The Petitioner would be lucky to get a couple of thousand dollars for the mobile home if he were to sell it. *Adams testimony.*
  - d) The Petitioner rents the mobile home month-to-month. He charges \$300 per month in rent. That income is offset by the expenses of upkeep. *Id.*
12. Summary of Respondent's contentions in support of the assessment:
- a) The improvements consist of the mobile home, which is assessed at \$15,800, and a wood deck, which is assessed at \$900. *Johnson testimony; Respondent Exhibit 1.*

### **Record**

13. The official record for this matter is made up of the following:
- a) The Petition.
  - b) The tape recording of the hearing labeled BTR #6213.
  - c) Exhibits:

Petitioner Exhibit 1: Appraisal for the Pearman Estate

Respondent Exhibit 1: Subject PRC

Board Exhibit 1: Form 131 Petition with attachments  
Board Exhibit 2: Notice of Hearing on Petition  
Board Exhibit 3: Hearing Sign-In Sheet

d) These Findings and Conclusions.

### Analysis

14. The most applicable governing cases are:

- a) A Petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Twp. Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also, Clark v. State Bd. of Tax Comm'rs*, 694 N.E. 2d 1230 (Ind. Tax Ct. 1998).
- b) In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer’s duty to walk the Indiana Board . . . through every element of the analysis”).
- c) Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner’s evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner’s evidence. *Id.*; *Meridian Towers*, 805 N.E.2d at 479.

15. The Petitioner did not provide sufficient evidence to support his contentions. This conclusion was arrived at because:

- a) The Petitioner relies primarily on an appraisal of the subject property performed for the estate of Irene Pearman. *Adams testimony; Petitioner Exhibit 1*. The appraisal is dated March 8, 2000, and was prepared by Harold Asbury and Dale Crooks. *Petitioner Exhibit 1*. The appraisers estimated the market value of the subject property, including land, improvements and personal property, to be \$114,920. *Petitioner Exhibit 1*. In reaching their overall estimate of value, the appraisers estimated the market value of the improvements to be \$6,000. *Id.*
- b) The 2002 Real Property Assessment Manual (“Manual”) defines the “true tax value” of real estate as “the market value-in-use of a property for its current use, as reflected by the utility received by the owner or a similar user, from the property.” 2002 REAL PROPERTY ASSESSMENT MANUAL 2 (incorporated by reference at 50 IAC 2.3-1-2). A taxpayer may use evidence consistent with the

Manual's definition of true tax value, such as appraisals that are relevant to a property's market value-in-use, to establish the actual true tax value of a property. *See* MANUAL at 5. Thus, a taxpayer may establish a prima facie case for a change in assessment based upon an appraisal that quantifies the market value of a property through use of generally recognized appraisal principles. *See Meridian Towers*, 805 N.E.2d at 479 (holding that the taxpayer established a prima facie case that its improvements were entitled to a 74% obsolescence depreciation adjustment based on an appraisal quantifying the improvements' obsolescence through the cost and income capitalization approaches).

- c) Nonetheless, a party cannot rely exclusively on conclusory opinions to meet its burden of proof in an appeal to the Board. *See Whitley Products, Inc. v. State Bd. of Tax Comm'rs*, 704 N.E.2d 1113, 1120 (Ind. Tax Ct. 1998). Thus, even the opinion of a certified appraiser may lack probative value if unsupported by sufficient explanation as to the basis underlying that opinion. *See Inland Steel Co. v. State Bd. of Tax Comm'rs*, 739 N.E.2d 201, 220 (Ind. Tax Ct. 2000)(holding that an appraiser's opinion lacked probative value where the appraiser failed to explain what a producer price index was, how it was calculated or that its use as a deflator was a generally accepted appraisal technique).
- d) The appraisal submitted by the Petitioner does not provide any information regarding the methodology used by the appraisers in estimating the market value of the subject improvements. Instead, the appraisal sets forth the features of the mobile home, such as its size and the number of bedrooms, and simply asserts that the improvements are worth \$6,000. This is entirely conclusory. The appraisal therefore lacks probative value. The same is true regarding the Petitioner's conclusory assertions that he could not sell the subject mobile home for more than "a couple of thousand" dollars.
- e) Based on the foregoing, the Petitioner failed to establish a prima facie case of error in assessment.

### **Conclusion**

16. The Petitioner failed to make a prima facie case. The Board finds in favor of Respondent.

## Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should not be changed.

ISSUED: \_\_\_\_\_

\_\_\_\_\_  
Commissioner,  
Indiana Board of Tax Review

## IMPORTANT NOTICE

### - Appeal Rights -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. You must name in the petition and in the petition's caption the persons who were parties to any proceeding that led to the agency action under Indiana Tax Court Rule 4(B)(2), Indiana Trial Rule 10(A), and Indiana Code §§ 4-21.5-5-7(b)(4), 6-1.1-15-5(b). The Tax Court Rules provide a sample petition for judicial review. The Indiana Tax Court Rules are available on the Internet at <http://www.in.gov/judiciary/rules/tax/index.html>. The Indiana Trial Rules are available on the Internet at [http://www.in.gov/judiciary/rules/trial\\_proc/index.html](http://www.in.gov/judiciary/rules/trial_proc/index.html). The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>.

