

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

**Petition #:** 84-010-03-1-6-00036<sup>1</sup>  
**Petitioner:** Park Properties, Inc./dba Acorn Manufactured Homes/Briar Ridge  
**Respondent:** Park Township Assessor (Vigo County)<sup>2</sup>  
**Parcel #s:** 406-009600-0025; 406-096000-8389; 406-096000-3471;  
406-009600-0030; 406-00900-0023; 406-009600-0022;  
406-009600-0021; 406-096000-2326; 406-096001-4297;  
406-096000-8730; 406-009600-0020; 406-096000-2365<sup>3</sup>  
**Assessment Year:** 2003

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 Vigo County Property Tax Assessment Board of Appeals (the PTABOA) by written document dated October 24, 2003.
2. The Petitioner received notice of the decision of the PTABOA via a Form 115 Notification of Final Assessment Determination dated February 17, 2005.
3. The Petitioner filed an appeal to the Board by filing a Form 131 with the county assessor on March 16, 2005. The Petitioner elected to have this case heard in small claims.
4. The Board issued a notice of hearing to the parties dated March 8, 2006.

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<sup>1</sup> The Petition number assigned by Vigo County at the time of the filing of the Petition incorrectly identified the appeals as for 2002 rather than 2003. At the hearing the parties agreed that the year under appeal was 2003 and not 2002 as shown on the Form 115.

<sup>2</sup> Lost Creek Township Assessor Judith Robinson filed a Notice of County Assessor Representation (hereinafter referred to as Board Exhibit D), duly signed by the Respondent and by the Vigo County Assessor Deborah Lewis, dated May 26, 2006, allowing the county to represent the Respondent at the hearing.

<sup>3</sup> Two parcels were withdrawn by Petitioner at the hearing, Vigo County personal property code #406-096001-4369 (Lot 128) and another mobile home whose parcel number could not be determined by either Petitioner or Respondent, but that hereinafter is identified as 139BR1996RFL.

5. The Board held an administrative hearing on May 25, 2006, before the duly appointed Administrative Law Judge Rick Barter (the ALJ).
6. Persons present and sworn in at hearing:
  - a) For Petitioner: Doug Pelton, Petitioner (President - Park Properties)  
Norma Akers, Witness (Property Manager)
  - b) For Respondent: Ann Akers, Vigo County PTABOA  
Gloria Donham, Vigo County PTABOA

### **Facts**

7. The subject properties are classified as twelve annually assessed mobile homes (personal property) located in Briar Ridge Mobile Home Park at 8725 Wabash Avenue in Terre Haute, Lost Creek Township, Vigo County. Parcel #406-009600-0025 (Lot #3) is a 12 foot x 50 foot, 1970 Liberty mobile home. Parcel #406-096000-8389 (Lot #5) is a 12 foot x 60 foot, 1967 Bostonian mobile home. Parcel #406-096000-3471 (Lot #32) is a 14 foot x 66 foot, 1976 Victorian mobile home. Parcel #406-009600-0030 (Lot #41) is a 14 foot x 70 foot, 1979 Mys mobile home. Parcel #406-00900-0023 (Lot #47) is a 14 foot x 56 foot, 1975 Fairmont mobile home. Parcel #406-00960-0022 (Lot #50) is a 14 foot x 70 foot, 1990 Patriot mobile home. Parcel #406-009600-0021 (Lot #102) is a 16 foot x 70 foot, 1997 MS mobile home. Parcel #406-096000-2326 (Lot #113) is a 14 foot x 70 foot, 1988 Patriot mobile home. Parcel #406-096001-4297 (Lot #118) is a 14 foot x 70 foot, 1997 Patriot mobile home. Parcel #406-096000-8730 (Lot #131) is a 14 foot x 70 foot, 1996 Redman mobile home. Parcel #406-009600-0020 (Lot # 132) is a 14 foot x 80 foot, 1990 GNV mobile home. Parcel #406-096000-2365 (Lot #133) is a 16 foot x 80 foot, Ridgedale SW mobile home.
8. The ALJ did not conduct an on-site visit of the subject properties.
9. The PTABOA determined the assessed values for the annually assessed mobile homes to be \$2,600 for parcel #406-009600-0025 (Lot #3); \$3,200 for parcel #406-096000-8389 (Lot #5); \$6,900 for parcel #406-096000-3471 (Lot #32); \$9,400 for parcel #406-009600-0030 (Lot #41); \$3,000 for parcel #406-00900-0023 (Lot #47); \$17,400 for parcel #406-00960-0022 (Lot #50); \$24,100 for parcel #406-009600-0021 (Lot #102); \$17,000 for parcel #406-096000-2326 (Lot #113); \$23,600 for parcel #406-096001-4297 (Lot #118); \$21,000 for parcel #406-096000-8730 (Lot #131); \$18,500 for parcel #406-009600-0020 (Lot #132); and \$28,000 for parcel #406-096000-2365 (Lot #133).
10. The Petitioner requested the assessed values for the annually assessed mobile homes to be \$1,000 for parcel #406-009600-0025 (Lot #3); \$1,000 for parcel #406-096000-8389 (Lot #5); \$2,500 for parcel #406-096000-3471 (Lot #32); \$4,000 for parcel #406-009600-0030 (Lot #41); \$1,000 for parcel #406-00900-0023 (Lot #47); \$4,000 for parcel #406-00960-0022 (Lot #50); \$5,000 for parcel #406-009600-0021 (Lot #102); \$3,500 for parcel #406-096000-2326 (Lot #113); \$5,000 for parcel #406-096001-4297 (Lot #118);

\$6,000 for parcel #406-096000-8730 (Lot #131); \$3,500 for parcel #406-009600-0020 (Lot #132); and \$10,000 for parcel #406-096000-2365 (Lot #133).

## Issues

12. Summary of Petitioner's contentions in support of errors in the assessments:
- a. The Petitioner contends that the 2003 assessed values of the twelve personal property mobile homes at issue are over-stated. *Pelton testimony*. According to the Petitioner, the mobile homes were either purchased from the former owners for less than their assessed values or were given to the Petitioner by the former owners of the mobile homes. *Id.* In support of this contention, the Petitioner testified and submitted documentation showing that the Petitioner purchased the mobile home on Lot 32 for \$1,800 on May 21, 1999 (*Petitioner Exhibit 4*); the Petitioner purchased the mobile home on Lot 50 for \$3,200 on April 2, 2001 (*Petitioner Exhibit 7*); the Petitioner purchased the mobile home on Lot 102 for \$4,000 and on Lot 132 for \$2,000 on June 27, 2002 (*Petitioner Exhibits 8 and 12*);<sup>4</sup> the Petitioner purchased the mobile home on Lot 113 for \$2,500 on May 6, 2002 (*Petitioner Exhibit 9*);<sup>5</sup> the Petitioner purchased the mobile home on Lot 118 for \$3,876.22 and Lot 131 for \$4,784.84 on January 25, 2002 (*Petitioner Exhibits 10 and 11*);<sup>6</sup> and the Petitioner purchased the mobile home on Lot 133 for \$19,203 on April 17, 2000 (*Petitioner Exhibit 13*). The Petitioner further presented titles for the mobile homes on Lot 3, Lot 5, Lot 41 and Lot 47 and testified that the mobile homes were given to the Petitioner by the former owners in lieu of back rent. *Pelton testimony; Petitioner Exhibits 2, 3, 5 and 6.*
  - b. The Petitioner contends that the purchase of the mobile homes on Lot 32, Lot 50, Lot 102, Lot 132, Lot 113, Lot 118, Lot 131 and Lot 133 were arms-length transactions. *Pelton testimony*. According to the Petitioner, it was his practice to visit other mobile home parks looking for units for sale. *Id.* The Petitioner argues that the sales were on the open market and that the Petitioner negotiated the sales price. *Id.* In support of these contentions the Petitioner submitted copies of titles, checks to purchase the homes and other documents with hand-written notes pertaining to the sales. *Petitioner Exhibits 2 - 13.* The Petitioner argues that the purchase price of the units show that the mobile homes on Lot 32, Lot 50, Lot 102, Lot 132, Lot 113, Lot 118, Lot 131 and Lot 133 were assessed far in excess of their market value. *Pelton testimony.*

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<sup>4</sup> Petitioner's Exhibit 8 (Exhibit 12 is a duplicate) shows a payment in the amount of \$14,379 for four mobile homes, but a "Bill of Sale Detail" shows the breakdown of the purchase price of the individual units. *Petitioner Exhibit 8.*

<sup>5</sup> Petitioner's Exhibit 9 shows a payment of \$5,000 to Mutual Federal and also provides a "Mobile Home Permit" for the transfer of title of a 14' x 77' 1988 Executive mobile home. Only a hand written notation on the Exhibit indicates that the payment was for two mobile homes the Lot 113 mobile home at issue in this proceeding and a 14' x 72' mobile home on Lot 46 at Hillside. *Petitioner Exhibit 9.*

<sup>6</sup> Petitioner's Exhibit 10 (Exhibit 11 is a duplicate) includes a sales agreement for two mobile homes, the Lot 118 home and the Lot 131 home, for \$9250.00 less rent of \$589.14. Only a hand written notation on the Exhibit and a memorandum dated 1/25 indicates a breakdown of that sales price. *Petitioner Exhibit 10.*

- c. The Petitioner further contends that the former owners of the mobile homes on Lot 3, Lot 5, Lot 41 and Lot 47 gave the mobile home to the Petitioner in lieu of lot rent. *Pelton testimony*. According to the Petitioner, the former owners of the units had attempted to sell them but were unsuccessful. *Id.* The Petitioner argues that the former owner's failure to sell these homes is indicative of the low market values of the mobile homes. *Id.* Thus, the Petitioner contends, the units are worth substantially less than the assessed values placed on the mobile homes by the township. *Id.*
13. Summary of Respondent's contentions in support of the assessments:
- a. The Respondent contends that the assessments are without error and in compliance with Department of Local Government Finance (DLGF) assessing guidelines. *Donham testimony*. In support of this contention, the Respondent submitted a written statement from Lost Creek Township Assessor Judy Robinson stating that "[t]he mobile homes were assessed correctly and these were not arms-length transactions." *Respondent Exhibit 3*
  - b. The Respondent further contends that a DLGF field representative reviewed the assessments and found them to be accurate. *Respondent Exhibit 3, page 2*. In support of this contention, the Respondent submitted a written statement from Judy Robinson stating that "on April 26, 2006 our Department of Local Government Finance field representative Everett Davis...stated that the majority of the mobiles were rent-to-own and not arms-length transactions, and that the assessments were without error." *Id.*
  - c. Finally, the Respondent contends that the Petitioner sells many of the mobile homes under appeal on a "rent-to-own" basis. *Donham testimony*. According to the Respondent, the Petitioner makes a profit on each unit which indicates that the mobile homes have higher market values than the assessed values the Petitioner seeks in this appeal. *Id.* In support of this contention, the Respondent submitted a copy of the Petitioner's inventory list which shows some homes as "rent-to-own." *Respondent Exhibit 2; Petitioner Exhibit 1*. Further, the Respondent submitted an advertisement and listing from the Terre Haute area telephone directory commercial section for the Petitioner's mobile home park noting "new and used homes for sale." *Respondent Exhibit 4*.

### **Record**

14. The official record for this matter is made up of the following:
- a. The Petition,
  - b. The compact disk recording of the hearing labeled 84010031600036 05252006Park Props Inc.,

c. Exhibits:

- Petitioner Exhibit 1 - Inventory list of appealed units, purchase prices, and assessed values,
- Petitioner Exhibit 2 - Title to Lot 5 unit with hand-written note "Paid \$0 Given to Park,"
- Petitioner Exhibit 3 - Title to Lot 3 unit with hand-written note "Paid \$0 Given to Park,"
- Petitioner Exhibit 4 - Bill of sale and title for Lot 32 unit purchase,
- Petitioner Exhibit 5 - Title to Lot 41 unit with hand-written note, "Paid \$0 Given to Park,"
- Petitioner Exhibit 6 - Title to Lot 47 unit with hand-written note, "Paid \$0 Given to Park,"
- Petitioner Exhibit 7 - Title and copy of check for Lot 50 unit purchase,
- Petitioner Exhibit 8 - Title, copy of check, and bill of sale detail for Lot 102 unit purchase,
- Petitioner Exhibit 9 - Title, mobile home moving permit and copy of check for Lot 113 unit purchase,
- Petitioner Exhibit 10 - Title, purchase agreement, copy of check, and January 25 memorandum regarding Lot 118 unit purchase,
- Petitioner Exhibit 11 - Title, purchase agreement, copy of check, and January 25 memorandum regarding Lot 131 unit purchase,
- Petitioner Exhibit 12 - Title, copy of check, and bill of sale detail for Lot 132 unit purchase,
- Petitioner Exhibit 13 - Purchase agreement, copy of check and title for Lot 133 unit,
  
- Respondent Exhibit 1 – Property record cards (PRC) for 2005 for mobile homes under appeal,
- Respondent Exhibit 2 – Copy of Petitioner’s inventory of homes,
- Respondent Exhibit 3 – Statement from township assessor,
- Respondent Exhibit 4 – Copy of telephone directory page including advertisement for mobile home park,
- Respondent Exhibit 5 – Copies of township’s annually assessed mobile home worksheets for subject mobile homes,
  
- Board Exhibit A - Form 139L petition,
- Board Exhibit B - Notice of Hearing,
- Board Exhibit C - Sign in sheet,
- Board Exhibit D – Notice of County Assessor Representation,
- Board Exhibit E – Withdrawal of Issue Agreement,

d. These Findings and Conclusions.

## Analysis

15. 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 Township Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also, Clark v. State Board of Tax Commissioners*, 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 Township 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.
16. The Petitioner provided sufficient evidence to establish a prima facie case for a reduction in the assessed values of the mobile homes on Lot 32, Lot 50, Lot 102, Lot 132, Lot 113, Lot 118, Lot 131 and Lot 133. The Petitioner, however, failed to provide sufficient evidence to establish a prima facie case for a reduction in the assessed values of the mobile homes on Lot 3, Lot 5, Lot 41 and Lot 47. The Board reached these decisions for the following reasons:

### *Purchased Mobile Homes*

- a. The Petitioner contends that the mobile homes he purchased are assessed in excess of their market values as demonstrated by the prices he paid for the subject mobile homes. *Pelton testimony; Petitioner Exhibits 2 - 13.*
- b. Annually assessed mobile homes are defined as a mobile or manufactured home that is not located on (1) a permanent foundation; or (2) land owned by the mobile home owner. 50 IAC 3.2-2-2. 50 IAC 3.2-4-1 states that “All annually assessed mobile homes assessed after January 14, 2003, shall be assessed in accordance with the methodology that the county assessor has elected, in accordance with 50 IAC 2.3-1-1, for the assessment of real property mobile homes in the county in which the mobile home is assessed.” 50 IAC 3.2-4-1(b). Thus, “If the county assessor has selected to assess real property mobile homes under the Real Property Assessment Guideline for 2002 – Version A, then the township assessor shall value annually assessed mobile homes in accordance with the guidelines for the assessment for real property mobile homes contained in the Real Property

Assessment Guidelines for 2002 – Version A.” 50 IAC 3.2-4-1(c). The parties are in agreement that the mobile homes in question are personal property and that they meet the definition of “annually assessed mobile homes” as set forth in 50 IAC 3.2. The parties also agree that the mobile homes in question were assessed using the portions of the 2002 REAL PROPERTY ASSESSMENT GUIDELINES (the GUIDELINES) applicable to the assessment of real property mobile homes.

- c. There is a presumption that the value determined according to the rules prescribed in the 2002 REAL PROPERTY ASSESSMENT MANUAL (MANUAL) is the true tax value of the subject property. The taxpayer, however, is “permitted to offer evidence relevant to the fair market value-in-use of the property to rebut such presumption and to establish the actual true tax value of the property as long as such information is consistent with the definition of true tax value provided in this manual and was readily available to the assessor at the time the assessment was made.” See MANUAL at 5; *Kooshtard Property VI, LLC v. White River Township Assessor*, 836 N.E.2d 501, 505 (Ind. Tax Ct. 2005) *reh’g den. sub nom.* “Such evidence may include actual construction costs, sales information regarding the subject or comparable properties, appraisals that are relevant to the market value-in-use of the property, and any other information compiled in accordance with generally accepted appraisal principles.” See MANUAL at 5; *Kooshtard Property VI, LLC v. White River Township Assessor*, 836 N.E.2d 501, 505 (Ind. Tax Ct. 2005) *reh’g den. sub nom.*
- d. Here, the Petitioner presented evidence regarding the purchases of the mobile homes on Lot 32, Lot 50, Lot 102, Lot 132, Lot 113, Lot 118, Lot 131 and Lot 133. This evidence included sales agreements, moving permits, titles, notes and letters of explanation and copies of checks paid for the homes, showing that the homes were purchased in separate cash transactions from May of 1999 to June of 2002. See *Petitioner Exhibits 2 – 13*. The sale of a property is often the most compelling evidence of its market value. This general rule, however, presupposes that the circumstances surrounding the sale are indicative of a market value transaction. “Market value” is defined as “the most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgably, and assuming the price is not affected by undue stimulus.” MANUAL at 10. This definition contemplates “a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: the buyer and seller are typically motivated; both parties are well informed and advised and act in what they consider their best interests; a reasonable time is allowed for exposure in the open market; payment is made in terms of cash or in terms of financial arrangements comparable thereto; and the price is unaffected by special financing or concessions.” *Id.*
- e. The Petitioner testified that he purchased the mobile homes on Lot 32, Lot 50, Lot 102, Lot 132, Lot 113, Lot 118, Lot 131, and Lot 133 in an “arm’s length” transaction. According to the Petitioner, it was his practice to visit other mobile

home parks looking for units for sale. The Petitioner testified that the Petitioner had no relationship with the sellers of the units and that he negotiated the sales price “like any other buyer.” The Petitioner’s exhibits support the testimony that the Petitioner purchased the mobile home on Lot 32 for \$1,800 on May 21, 1999; the Petitioner purchased the mobile home on Lot 50 for \$3,200 on April 2, 2001; the Petitioner purchased the mobile home on Lot 102 for \$4,000 and on Lot 132 for \$2,000 on June 27, 2002; and the Petitioner purchased the mobile home on Lot 133 for \$19,203 on April 17, 2000. The Petitioner claims that he purchased the mobile home on Lot 118 for \$3,876 and the mobile home on Lot 131 for \$4,784. The Petitioner’s exhibit, however, shows the Petitioner purchased the mobile homes on Lot 118 and Lot 131 for \$9,250 on January 25, 2002.<sup>7</sup> The Petitioner also claims that he purchased the mobile home on Lot 113 for \$2,500. Petitioner’s Exhibit 9, however, shows a payment of \$5,000 to Mutual Federal. While it also provides a “Mobile Home Permit” for the transfer of title of a 14’x77’ 1988 Executive mobile home, only a hand written notation on the exhibit indicates that the payment was for two mobile homes. Further, there is no evidence that the notation was made at the time of the sale in the normal course of business. Statements that are unsupported by probative evidence are conclusory and of no value to the Board in making its determination. *Whitley Products, Inc. v. State Bd. of Tax Comm’rs*, 704 N.E.2d 1113, 1118 (Ind. Tax Ct. 1998); and *Herb v. State Bd. of Tax Comm’rs*, 656 N.E.2d 890, 893 (Ind. Tax Ct. 1995). Therefore, there is insufficient evidence to support the Petitioner’s purchase price of \$2,500. The evidence is sufficient, however, to raise a prima facie case that the market value of the unit on Lot 113 is no higher than the \$5,000 purchase price that the Petitioner contends was for the purchase of two units. The Petitioner has, thus, raised a prima facie case that the value of the mobile home on Lot 32 is no higher than \$1,800; the value of the mobile home on Lot 50 is no higher than \$3,200; the value of the mobile homes on Lots 118 and 131 together is no higher than \$9,250; the value of the mobile home on Lot 102 is no higher than \$4,000; the value of the mobile home on Lot 132 is no higher than \$2,000; the value of the mobile home on Lot 133 is no higher than \$19,203; and the value of the mobile home on Lot 113 is no higher than \$5,000.<sup>8</sup>

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<sup>7</sup> The Petitioner paid \$8,660.86 for the two units after paying \$589.14 in rent. The rental amount, however, is still part of the value of the units according to the purchase agreement. *See Petitioner Exhibit 10.*

<sup>8</sup> While the assessed value of the personal property mobile homes is as of the March 1, 2003, assessment date, the Board finds that mobile homes are depreciating assets. *See* 50 IAC 3.2-4-2 (establishing depreciation schedules for valuing mobile homes); *see also, Stiebling v. Commissioner of Internal Revenue Service*, 97-1 U.S. Tax Cases (CCH), p. 50,467 (9<sup>th</sup> Cir. 1997) (“In affirming the disallowance of her deductions, the Tax Court pointed to Stiebling’s failure to present evidence concerning the residual value of the mobile homes as of January 1, 1988. The Tax Court inferred that the 105 mobile home units would be worth significantly less after seven years, buttressed by Stiebling’s own depreciation of their total cost over a mere five years.”); *Nowlin v. Tammac Corporation*, Civil Action No. 05-1528, 2005 U.S. Dist. LEXIS 23881 (E.D. Penn 2005) (District Court agreed with Petitioner’s expert that mobile homes, particularly those unattached to land, tend to depreciate rather than appreciate over time); Va. Code § 58.1-2403 (6) (a mobile home is a depreciating asset). Therefore, the value of the mobile homes would have depreciated between their 1999 to 2002 purchase dates and the 2003 assessment date rather than appreciated. Thus, the market value on the assessment date can be no higher than its earlier purchase price barring evidence of a change in condition of the units by renovation or rehabilitation.



- f. 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). Here, in response to the Petitioner's market value evidence, the Respondent presented no evidence that comparable properties are selling for the assessed value of the mobile homes. The Respondent merely alleged that the mobile homes were assessed correctly. In order to carry its burden, the Respondent must do more than merely assert that it assessed the property correctly. *See Canal Square v. State Bd. of Tax Comm'rs*, 694 N.E.2d 801, 808 (Ind. Tax Ct. Apr. 24, 1998) (mere recitation of expertise insufficient to rebut prima facie case). In addition, the Respondent's contention that the purchase of the mobile homes on Lot 32, Lot 50, Lot 102, Lot 132, Lot 113, Lot 118, Lot 131, and Lot 133 were not "arm's length" transactions were unsupported and conclusory. No evidence was presented to contradict the Petitioner's testimony that the units were purchased on the open market and that there was no relationship between the buyer and seller. The Respondent's allegations regarding the Petitioner's "rent to own" sales are, likewise, insufficient to rebut the Petitioner's case. Had the Respondent presented or elicited evidence related to a specific sale that the Petitioner made of a unit, the Respondent may have rebutted the purchase price that the Petitioner paid for that particular mobile home. Mere allegations that the Petitioner is selling the units "rent to own," however, or that the Petitioner makes a "profit" on each unit, are insufficient. Statements that are unsupported by probative evidence are conclusory and of no value to the Board in making its determination. *Whitley Products, Inc. v. State Board of Tax Commissioners*, 704 N.E.2d 1119 (Ind. Tax Ct. 1998).

#### *Transfer of Ownership of Mobile Homes*

- g. The Petitioner further contends that the mobile homes on Lot 3, Lot 5, Lot 41 and Lot 47 were given to the Petitioner in lieu of back rent. *Pelton testimony*. According to the Petitioner, these four mobile homes are worth no more than \$1,000 each. *Id.* The Petitioner, however, failed to present any evidence in support of the values that he sought. It is insufficient to merely allege what the units are worth. Unlike the sales information submitted by the Petitioner on the purchased mobile homes, here there is no sale or purchase information provided and no evidence of comparable sales. The Petitioner's testimony in support of the values he proposes is nothing more than conclusory statements that offered no probative evidence. *See Whitley*, 704 N.E.2d at 1119. Thus the Petitioner failed to establish a prima facie case for changes in the assessments of the mobile homes on Lot 3, Lot 5, Lot 41 and Lot 47.
- h. Where the Petitioner has not supported his claim with probative evidence, the Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Industries v. Department of Local Government Finance*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

## Conclusions

17. The Petitioner provided sufficient evidence to establish a prima facie case that the value of the mobile home on Lot 32 is no higher than \$1,800; the value of the mobile home on Lot 50 is no higher than \$3,200; the value of the mobile homes on Lots 118 and 131 together is no higher than \$9,250; the value of the mobile home on Lot 102 is no higher than \$4,000; the value of the mobile home on Lot 132 is no higher than \$2,000; the value of the mobile home on Lot 133 is no higher than \$19,203; and the value of the mobile home on Lot 113 is no higher than \$5,000.<sup>9</sup> The Respondent failed to rebut or impeach this evidence. The Board, therefore, finds in favor of the Petitioner on the mobile homes on Lot 32, Lot 50, Lot 102, Lot 132, Lot 113, Lot 118, Lot 131 and Lot 133. The Petitioner failed to raise a prima facie case on the mobile homes on Lot 3, Lot 5, Lot 41 and Lot 47. The Board, therefore, finds in favor of the Respondent on these units.

## Final Determinations

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessments should be changed on the mobile homes on Lot 32, Lot 50, Lot 102, Lot 132, Lot 113, Lot 118, Lot 131 and Lot 133.

ISSUED: **August 3, 2006**

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Commissioner,  
Indiana Board of Tax Review

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<sup>9</sup> While these values vary slightly from the Petitioner's requested values, these are the assessed values for the mobile homes on Lot 32, Lot 50, Lot 102, Lot 132, Lot 113, Lot 118, Lot 131 and Lot 133 that is supported by the Petitioner's evidence.

## 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>.