

PROCEDURAL HISTORY

2. On June 15, 2020, Abraytis filed a Form 130 notice of appeal challenging the 2020 assessment of her property located at 605 Yellowstone Road in Chesterton. The Porter County Assessor valued the property at \$196,400 (\$32,700 for land and \$163,700 for improvements).
3. On January 27, 2021, Abraytis filed a Form 131 petition with the Board.¹ On June 22, 2021, Ellen Yuhan, the Board's designated administrative law judge ("ALJ"), held a telephonic hearing on the petition.² Neither the ALJ nor the Board inspected the subject property.
4. Abraytis and Jackie Harrigan testified under oath.
5. The parties submitted the following exhibits: See attached.
6. The record also includes the following (1) all pleadings, motions, briefs, and documents filed in this appeal, (2) all orders and notices issued by the Board or our ALJ, and (3) the audio recording of the hearing.

OBJECTIONS

7. Abraytis objected to the admission of the Assessor's appraisal report because she contends the report contains a host of errors including inaccurate information about her property, incorrect sales prices for two of the comparable sales, an improper delineation

¹ Abraytis elected to appeal her 2020 assessment directly to us after the Porter County Property Tax Assessment Board of Appeals ("PTABOA") failed to issue a determination within 180 days of when she filed her Form 130 notice of appeal. *See* Ind. Code § 6-1.1-15-1.2(k) (allowing taxpayers to appeal to the Board if the county board has not issued a determination within 180 days of the date the notice of appeal was filed).

² During the hearing, Abraytis attempted to offer testimony and evidence regarding her 2021 assessment. As of the date of our hearing, however, Abraytis had not filed a Form 131 petition with us for 2021. Our ALJ therefore declined Abraytis's request to hear her 2021 appeal. We adopt our ALJ's ruling and exclude the exhibits Abraytis intended to offer for 2021.

of her neighborhood's boundaries, and inclusion of comps from outside the subject's neighborhood. Because Abraytis's objection goes solely to the weight that should be given to the evidence, which is the province of the Board, we overrule it and admit the appraisal.

BURDEN OF PROOF

8. Generally, a taxpayer seeking review of an assessing official's determination has the burden of proof. Indiana Code § 6-1.1-15-17.2 creates an exception to that general rule and assigns the burden of proof to the assessor in two circumstances—where the assessment under appeal represents an increase of more than 5% over the prior year's assessment, or where it is above the level determined in a taxpayer's successful appeal of the prior year's assessment. I. C. § 6-1.1-15-17.2 (b) and (d).
9. Here, Abraytis successfully appealed her 2019 assessment. Because Abraytis's 2020 assessment (\$196,400) is higher than her reduced 2019 assessment (\$150,500), the Assessor has the burden of proof.

THE ASSESSOR'S CONTENTIONS

10. The Assessor provided an appraisal prepared by William L. Eenshuistra, Jr., an Indiana certified general appraiser. Eenshuistra certified that he prepared the appraisal in accordance with the Uniform Standards of Professional Appraisal Practice ("USPAP"). *Harrigan testimony; Resp't Ex. 2.*
11. Eenshuistra described the subject improvements as a one-story ranch with 3 bedrooms, 2 bathrooms, a finished basement, and a 2-car attached garage. He performed an exterior-only appraisal because Abraytis did not want him to go inside. Based on his exterior inspection, Eenshuistra found the subject's condition to be average and generally maintained, with no obvious deferred maintenance. He noted that the home had been updated throughout, with recent improvements including a remodeled bathroom, an

updated kitchen, new roof sections, and some new flooring. He also noted that within the last ten years, the following were either updated or replaced: 2 GFA furnaces, most of the windows, soffit and gutters, siding, exterior doors, and basement finish. *Harrigan testimony; Resp't Ex. 2.*

12. Eenshuistra relied on the sales comparison approach and selected four sales located in the subject's township. He had to expand his search area to find sales of similar properties but felt that their distances from the subject were fairly typical. All four sales are 3-bedroom ranches with basements. They sold between January and July 2019 for prices ranging from \$210,000 to \$216,500. Eenshuistra adjusted for sales or financing conditions and differences in bathroom counts, gross living area, basement size and finish, garage size, porches/patios/decks, fireplaces, and fencing. After adjustment, the sales had prices ranging from \$208,759 to \$215,814. Eenshuistra estimated the subject property's value at \$212,000 as of January 1, 2020 (\$38,000 for land and \$174,000 for improvements). The Assessor requests the Board raise the assessment to reflect Eenshuistra's opinion of value. *Harrigan testimony; Resp't Ex. 2.*
13. The Assessor uses trending as a way of assessing the real value of real estate and to account for changes in the marketplace. It requires assessors to research sales of properties in a particular area over the previous year. The Assessor also does an annual ratio study. It is submitted to the Department of Local Government Finance ("DLGF") where it is put through several statistical tests to determine whether assessed values are in line with property sales in the area. Tests are also run to ensure that assessments are fair and treat all property owners equally. *Harrigan testimony.*
14. The Assessor changed the size of the basement area to 420 square feet per Abraytis's request. It is correctly assessed according to the DLGF's Real Property Assessment Guidelines ("Guidelines"), with the value of the finished area added to the value of the unfinished area. The patio is attached to the home. It has the same grade and condition as the dwelling. Except for the change in the air conditioning, the Assessor made all the

changes ordered by the PTABOA. The PTABOA did not order any change in size to the enclosed frame porch. They ordered it changed to an open frame porch. They also ordered a change from an attached garage to a detached garage. Compliance with the changes ordered by the PTABOA account for the discrepancy concerning the status of the garage (detached rather than attached), described in the property record card and Eenshuistra's appraisal. *Harrigan testimony; Resp't Ex. 2.*

15. The Assessor is not responsible for tax calculations, and he has no control over how tax bills or refunds are calculated. He did comply with the Board's decision and changed the 2017-2019 assessments to \$150,500, so he has done what he was ordered to do. *Harrigan testimony.*

ABRAYTIS'S CONTENTIONS

16. The gross assessment was simply carried forward from a preceding tax year and is not an assessment at all. It contains the same errors regarding measurements of the basement, air conditioning, porch, grade of the garage, and the condition of the shed that were raised and decided in 2019. At the 2019 PTABOA meeting, Abraytis presented evidence of the subject's actual parcel characteristics to support her claims, but the Assessor continues to overvalue her property.
17. On January 3, 2020, Abraytis appealed to the Board. On March 24, 2020, the Assessor increased her taxes for the 2019 payable 2020 tax year by applying a tax adjustment of \$45.44.³ That action was deceitful and an unjust tax increase. Abraytis then filed a second appeal on June 15, 2020, but the Assessor "foreclosed" her rights and told her she could not appeal it because it was already under appeal. Although she responded with a letter explaining that her claim was not addressed in the original appeal, the Assessor

³ In the notes section of Pet'r Ex. 3, there is an entry dated 12/17/19 indicating there was an increase in assessed value for the 2017 payable 2018 tax year that was added to Abraytis's 2019 payable 2020 tax bill.

ignored it and maintained the denial. Abraytis is requesting return of the \$45.44.

Abraytis testimony; Pet'r Exs. 1-7, 11.

18. In accordance with the Board's judgment made in 2020, Abraytis's 2017, 2018, and 2019 assessments reverted to the previous tax year's final determination (\$32,300 for land and \$118,200 for improvements, for a total assessed value of \$150,500). But the land valuation used in the refund calculation is overriding the adjudicated amount. This produced an inaccurate calculation and resulted in a refund shortage of \$142.65. *Abraytis testimony; Pet'r Exs. 8-12.*
19. The tax authorities are flat out disregarding and purposely manipulating Abraytis's parcel by their actions, which is an abuse and fraud. The Assessor has and continues to purposely alter, manipulate, inflate, and selectively change her parcel's characteristics to increase its value. An ulterior motive and a driving force in overvaluing her property is to deny her an Over 65 deduction, which properties with assessed values greater than \$200,000 are ineligible to receive. *Abraytis testimony.*
20. Abraytis should not be assessed for a non-existent improvement. Her fireplace does not have a stack. The \$4,300 assessed value assigned to it should be removed from the improvement value. *Abraytis testimony; Pet'r Ex. 13.*
21. The basement is deliberately over-assessed. The Assessor increased its square footage from 210 to 420, but the basement has always been 210 square feet. The Assessor has also improperly applied the cost schedule. The cost schedule shows 210 square feet of finished basement should be assessed at \$8,500. Additionally, the ratio between a 1,600 square foot dwelling that costs \$96,000 and a 200 square foot basement that costs \$30,000 is not reasonable. *Abraytis testimony; Pet'r Exs. 14-22.*
22. Abraytis's patio is poured concrete. However, it lacks a compacted gravel base and reinforcements that one finds in modern designs. Additionally, it suffers from a negative

slope and from physical deterioration beyond normal wear and tear. It is also a freestanding patio—it is not attached to the house. The patio should be moved from the Exterior Features section of the property record card to the Improvements section. The patio’s base rate should be \$1,700. With a quality grade of D and a condition rating of Fair, the 360-square foot patio has a “reproduction cost new” of \$1,410. Based on an effective age of 64 years, the patio has normal depreciation of 70%, resulting in a “remainder value” of \$420. *Abraytis testimony, Pet’r Exs. 23-37.*

23. All properties must be assessed based on their characteristics. Abraytis’s evidence supports the following additional changes to her assessment: the air conditioning for 1,176 square feet should be \$3,000, the 224-square foot open frame porch should be \$7,400, the grade of C-1 should be reinstated on the detached garage, and the garden shed should be capped at \$100. Taken together with her proposed changes to the values of the fireplace stack, the basement, and patio, Abraytis requests the Board change her 2020 assessment to \$168,500 (\$32,300 for land and \$136,200 for improvements), which represents the subject property’s true tax value as defined by the DLGF’s Real Property Assessment Manual. *Abraytis testimony; Pet’r Exs. 38-43.*

24. An appraisal is an estimate—an opinion that can only offer an unreliable measure. Eenshuistra based his appraisal on inaccurate information about Abraytis’s property. She does not have a 420-square foot basement, a fireplace, an attached garage, or a partial crawl space. And applying the criteria for a 3-bedroom home to her 2-bedroom home is a substantial error. Eenshuistra also reported the subject’s effective age as 20 years old even though Abraytis’s home is 64 years old without offering any support for his decision. Additionally, the updates he listed in the appraisal were done in 2006, not 10 years ago. *Abraytis testimony.*

25. Eenshuistra used a limited number of sales in his sales comparison approach, and two of the sales he relied on, 107 Fair Street and 107 Harrison Boulevard, have incorrect sales prices. The county records show 107 Fair Street sold for \$197,088 and 107 Harrison

Boulevard sold for \$176,000, while Eenshuistra lists their sales prices at \$210,000. He also relied on an improper delineation of her neighborhood's boundaries and erroneously described the subject as having a sidewalk. Eenshuistra further claimed that the three utility poles in front of the subject are part of a normal easement even though the current market is sensitive to their adverse location. *Abraytis testimony*.

26. It is unethical for an appraiser to advocate anything not under the scope of work. Yet, Eenshuistra offered a land value estimate. Such an estimate should be based on sales in the neighborhood, but none of the sales he used are in the subject's neighborhood. *Abraytis testimony*.

ANALYSIS

27. The goal of Indiana's real property assessment system is to arrive at an assessment reflecting the property's true tax value. 50 IAC 2.4-1-1(c); 2011 REAL PROPERTY ASSESSMENT MANUAL at 3. "True tax value" does not mean "fair market value" or "the value of the property to the user." I.C. § 6-1.1-31-6(c), (e). It is instead determined under the rules of the DLGF. I.C. § 6-1.1-31-5(a); I.C. § 6-1.1-31-6(f). The DLGF defines "true tax value" as "market value in use," which it in turn defines as "[t]he market value-in-use of a property for its current use, as reflected by the utility received by the owner or by a similar user, from the property." MANUAL at 2.
28. Evidence in an assessment appeal should be consistent with that standard. For example, market value-in-use appraisals that comply with USPAP often will be probative. *See id.*; *see also Kooshtard Property VI, LLC v. White River Twp. Ass'r*, 836 N.E.2d 501, 506 n.6 (Ind. Tax Ct.2005). So may cost or sales information for the property under appeal, sales or assessment information for comparable properties, and any other information compiled according to generally accepted appraisal principles. *Id.*; *see also* I.C. § 6-1.1-15-18 (allowing parties to offer evidence of comparable properties' assessments in property tax appeals but explaining that the determination of comparability must be made in

accordance with generally accepted appraisal and assessment practices). Regardless of the method used to prove true tax value, a party must explain how its evidence relates to the property's value as of the relevant valuation date. *O'Donnell v. Dep't of Local Gov't Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006). The valuation date for this appeal is January 1, 2020. Ind. Code § 6-1.1-2-1.5(a)

29. As discussed above, the Assessor has the burden of proof. He offered a USPAP-compliant appraisal report prepared by Eenshuistra, an Indiana certified general appraiser. Eenshuistra relied on the sales comparison approach in estimating the subject's value to be \$212,000 as of January 1, 2020.

30. In an effort to impeach Eenshuistra's appraisal, Abraytis claimed that he based his appraisal on inaccurate information about her property. Specifically, Abraytis argued that she does not have a 420 square foot finished basement, a fireplace, an attached garage, a partial crawl space, or a 3-bedroom home. She also complained that Eenshuistra had no support for his estimate of her home's effective age.

31. We start with the basement. Abraytis asserted that she has 210 square feet of finished basement, and we have previously determined that to be true.⁴ Eenshuistra's description of the basement as having 420 square feet of finished area is therefore incorrect, making the adjustments he made to his comps for basement size and finish incorrect as well. Nevertheless, because these errors had only a minimal effect on the adjusted sales prices of Eenshuistra's comps, we conclude that they are insufficient to undermine the appraisal's credibility.

⁴ Pursuant to 52 IAC 4-6-11, we take official notice of our Final Determination in *Abraytis v. Porter Cnty. Ass'r*, Petition No. 64-004-17-1-5-00010-20, et. al. (dated December 14, 2020). In that decision, we concluded that Abraytis's "basement has a total of 210 square feet (100% of which is finished area)" and ordered the Assessor to correct his records to reflect that finding. Because Resp't Ex. 1 demonstrates the Assessor has failed to do so, we once again order him to correct his records.

32. As for the fireplace, we note that Abraytis is not actually claiming that she does not have one, just that her fireplace does not have a stack. But Eenshuistra did not differentiate between fireplaces with and without stacks—he simply adjusted the one comp that did not have any type of fireplace (Comparable Sale #3). Because Abraytis admitted that she does in fact have a fireplace and because Eenshuistra adjusted the only comp without a fireplace, we cannot say that he erred.
33. Turning to the subject’s two-car garage, it is reasonable to conclude it is a detached garage given its description on the property record card and the Assessor’s testimony that he complied with the PTABOA’s order to change it to detached. However, because Abraytis failed to show that the market values attached and detached garages differently, she has not proven a substantial flaw in the appraisal.
34. Abraytis also claimed that she does not have a crawl space. However, the “Foundation” section of Eenshuistra’s appraisal report states “no” concerning the presence of a crawl space, and “yes” regarding a basement.⁵ Thus, Abraytis’s criticism has no merit. We likewise find no merit to her assertion that Eenshuistra lacked support for assigning her 64-year-old home an effective age of 20 years old. Abraytis acknowledged that her home has been updated. And regardless of exactly when the remodeling work and updates were done, the fact that her home has been updated generally supports Eenshuistra’s decision to lower its effective age.
35. Abraytis further criticized Eenshuistra for valuing her purportedly 2-bedroom home as a 3-bedroom home. However, Abraytis failed to convince us that her home has 2 bedrooms. The MLS Listing Summary that she submitted into evidence shows it was listed as a 3-bedroom home at the time she purchased it in 2015. Thus, Abraytis’s own evidence undercuts her testimony regarding the correct bedroom count. We recognize

⁵ The report does mention a partial crawl space and partial basement, but that is based on Assessor records.

that the Assessor's property record card lists the home as having 2 bedrooms, but we ultimately think the MLS Listing Summary is more credible because it was prepared by a real estate agent, who, unlike the Assessor and Eenshuistra, likely had access to the interior of the home.

36. Abraytis also attempted to impeach Eenshuistra's appraisal by claiming that there were many more potential comparable sales he could have used to develop his sales comparison approach. But appraisers are not required to use a particular number of comps, and it is well within their expertise to limit the selection of comps to the sales they deem most comparable to the property being appraised. Abraytis further claimed that Eenshuistra relied on inaccurate sales prices for the comps located at 107 Fair Street and 107 Harrison Boulevard. However, we have no way of confirming Abraytis's testimony because she did not produce the county records on which she allegedly relied. Consequently, her allegation is insufficient to detract from the reliability of Eenshuistra's appraisal.
37. We further conclude that Abraytis failed to show Eenshuistra made any errors regarding her neighborhood's boundaries or in describing the subject's utility easement. And while we agree that Eenshuistra erroneously described Abraytis's home as having a sidewalk, it is a minor mistake that does little to shake our confidence in his appraisal. We also note that Abraytis did not even attempt to demonstrate the effect these three issues supposedly had on Eenshuistra's opinion of value.
38. We likewise take no issue with Eenshuistra's decision to allocate his estimate of the subject's market value between land and improvements. Although Abraytis claimed it was unethical for Eenshuistra to offer a land value estimate, she pointed to no authority to support her assertion. Nor did she offer any authority supporting her position that such an estimate should be based exclusively on sales from the subject's neighborhood. While that might be preferable, appraisers frequently need to expand their search area to find sales of comparable properties, which is precisely what Eenshuistra did here.

39. Although Abraytis pointed out some problems that detract from the reliability of Eenshuistra’s appraisal, we ultimately conclude that it retains enough probative value to make a prima facie case supporting the current assessment. However, we do not think it is a strong enough indicator of the property’s true tax value to raise the assessment to reflect Eenshuistra’s opinion of value as the Assessor requested.
40. Because the Assessor made a prima facie case, the burden shifts to Abraytis to rebut the Assessor’s valuation evidence. Abraytis primarily focused her presentation on attacking a variety of errors the Assessor allegedly made in describing the characteristics and condition of her home and then recalculating her assessment using the DLGF’s Guidelines. Even if the Assessor made errors, however, simply attacking his methodology or attempting to strictly apply the Guidelines herself is insufficient to make a prima facie case. *Eckerling v. Wayne Twp. Ass’r*, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2006). To successfully make a case for a lower assessment, a taxpayer must use market-based evidence to “demonstrate that their suggested value accurately reflects the property’s true market value-in-use.” *Id.* Because Abraytis did not offer any probative market-based evidence to support her requested value, she failed to rebut the Assessor’s prima facie case.
41. Finally, Abraytis also made two distinct refund claims—one that involved an allegedly improper tax increase for the 2019 payable 2020 tax year, and one related to a purported miscalculation of the refund amount due to Abraytis following her successful appeal of the 2017, 2018, and 2019 assessments. However, those tax years are not at issue in this case. Even if they were, the Board is a creation of the legislature, and it has only those powers conferred by statute. *Whetzel v. Dep’t of Local Gov’t Fin.*, 761 N.E.2d 904 (Ind. Tax Ct. 2002). Abraytis failed to cite to any legal authority granting us the power to calculate refunds or to ensure the Assessor takes the appropriate action on refunds.

Furthermore, we note the process for refund claims are addressed in Indiana Code § 6-1.1-26. We therefore decline to address the merits of her refund claims.⁶

CONCLUSION

42. The Assessor made a prima facie case supporting the 2020 assessment. Because Abraytis failed to offer more persuasive valuation evidence of her own, we find for the Assessor and order no change to the 2020 assessment.⁷

This Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date first written above.


Chairman, Indiana Board of Tax Review


Commissioner, Indiana Board of Tax Review


Commissioner, Indiana Board of Tax Review

⁶ We have done our best to address all of Abraytis's claims and arguments that are colorable. But Abraytis's testimony and arguments at the hearing were difficult to follow, as were the narratives she submitted with her exhibits. It was Abraytis's duty to walk us through her analysis. *Indianapolis Racquet Club, Inc. v. Washington Twp. Ass'r*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004). To the extent her lack of clarity led us to miss any salient claims or arguments, she must bear the consequences.

⁷ The Board recognizes that the Supreme Court's recent decision in *Southlake Ind., LLC v. Lake Cty. Assessor*, 2021 Ind. LEXIS 590 (Ind. 2021) may have some relevance to this case. As that decision was issued after this case was heard, neither party had the opportunity to argue its impact. In addition, neither party submitted a notice of additional authority. The Board is not permitted to act as an advocate for the parties. *CVS Corp. v. Prince*, 149 N.E.3d 323 (Ind. Tax Ct. 2020) (finding that the Board is "not authorized to ride in on a white horse to save the day" when a party fails to cite to legal authority or make a persuasive argument.) Thus, we resolve this case without regard to this decision.

- APPEAL RIGHTS -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days after the date of this notice.

The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. The Indiana Tax Court's rules are available at <<http://www.in.gov/judiciary/rules/tax/index.html>>.

EXHIBITS

The Assessor submitted the following exhibits:

Respondent Exhibit 1:	Subject property record card
Respondent Exhibit 2:	Appraisal of William L. Eenshuistra, Jr.
Respondent Exhibit 3:	Aerial photograph

Abraytis submitted the following exhibits:

Narrative with issues and Exhibits 1-7

Petitioner Exhibit 1:	Page 2 of the Form 131
Petitioner Exhibit 2:	Tax bill for 2019 pay 2020
Petitioner Exhibit 3:	Edit Payable 2021 Real Property Master
Petitioner Exhibit 4:	Page 1 of the Form 130
Petitioner Exhibit 5:	Form 138, Notice of Defect
Petitioner Exhibit 6:	Abraytis response to defect notice
Petitioner Exhibit 7:	Two pages from a DLGF presentation on ethics

Narrative of refund issues and Exhibits 8-12

Petitioner Exhibit 8:	Page 15 of the IBTR determination for the subject Property for 2017, 2018, and 2019
Petitioner Exhibit 9:	Form 11 for 2016
Petitioner Exhibit 10:	Assessments from 2010-2019
Petitioner Exhibit 11:	Abraytis request for documents
Petitioner Exhibit 12:	Instruction as to how to calculate a tax bill

Narrative of stack issues and Exhibit 13

Petitioner Exhibit 13:	One page of a DLGF presentation concerning stack openings
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Narrative of basement issues and Exhibits 14-22

Petitioner Exhibit 14:	Four pages of a DLGF presentation specific to basements
Petitioner Exhibit 15:	Basement pricing for three years showing increases
Petitioner Exhibit 16:	Appendix C, Schedule A, of the GUIDELINES
Petitioner Exhibit 17:	One page from GUIDELINES, Chapter 3, procedure for developing total base price
Petitioner Exhibit 18:	One page from GUIDELINES, Chapter 3, regarding unfinished utility area
Petitioner Exhibit 19:	Multiple Listing Service (“MLS”) information for subject property
Petitioner Exhibit 20:	Page 2 of the subject property record card

Petitioner Exhibit 21: Sketch Addendum with 210 SF Rec Room
Petitioner Exhibit 22: Two pages of a DLGF presentation specific to attics, basement, crawlspaces, and basement recreation rooms

Narrative of patio issues and Exhibits 23-33

Petitioner Exhibit 23: Inspection report showing negative slope
Petitioner Exhibit 24: Page from Family Handyman showing patio construction
Petitioner Exhibit 25-31: Photographs of the patio
Petitioner Exhibit 32: Photographs of neighbor's patio
Petitioner Exhibit 33: Property record card for 714 Chestnut showing pricing for freestanding patio

Narrative #2 of patio issues and Exhibits 34-39

Petitioner Exhibit 34: Appendix C, Schedule E.2, GUIDELINES
Petitioner Exhibit 35: One page from a DLGF presentation on assigning condition ratings
Petitioner Exhibit 36: Appendix B, Tables B-7 and B-8, GUIDELINES
Petitioner Exhibit 37: Page 2 of the subject property record card with Petitioner's pricing of patio
Petitioner Exhibit 38: Page 3 of 6 (document origin unknown)
Petitioner Exhibit 39: Two pages from 2011 REAL PROPERTY ASSESSMENT MANUAL

Narrative of requested changes and Exhibits 40-43

Petitioner Exhibit 40: Page from the Form 115 for 2018 and page from Chapter 3, GUIDELINES
Petitioner Exhibit 41: Improvement information
Petitioner Exhibit 42: Form 115 with shed assessed value
Petitioner Exhibit 43: Property record card with Petitioner's proposed true tax value

Narrative rebutting Respondent's appraisal with Exhibits 44 and 45

Petitioner Exhibit 44: Page from the Porter County Assessor's website and one page from a DLGF presentation on new assessor training
Petitioner Exhibit 45: E-mail from Peggy Hendron to Abraytis