

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petitions:** 45-001-02-1-5-00872  
45-001-02-1-5-00872A  
**Petitioners:** Dwayne & Debra Tulba  
**Respondent:** Department of Local Government Finance  
**Parcels:** 001-15-26-0074-0007  
001-15-26-0074-0008  
**Assessment Year:** 2002

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

### Procedural History

1. The informal hearing as described in Ind. Code § 6-1.1-4-33 was held on February 6, 2004. The Department of Local Government Finance (the DLGF) determined that the property tax assessment for parcel 001-15-26-0074-0007 is \$202,400 and notified the Petitioner on March 31, 2004. The DLGF also determined that the property tax assessment for parcel 001-15-26-0074-0008 is \$10,200 and notified the Petitioner on March 31, 2004.
2. The Petitioner filed a Form 139L for each parcel on April 30, 2004.
3. The Board issued notices of hearing to the parties dated September 4, 2004.
4. Special Master Michael R. Schultz held the hearing for both petitions in Crown Point on November 11, 2004.

### Facts

5. The subject property is located at 727 N. Broad Street, Griffith.
6. The subject property is a single-family bi-level dwelling and a vacant residential lot.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed value of subject property as determined by the DLGF:

Parcel 001-15-26-0074-0007	Land \$10,200	Improvements \$192,200
Parcel 001-15-26-0074-0008	Land \$10,200	Improvements \$0

9. Assessed value requested by Petitioner:
- |                            |               |                        |
|----------------------------|---------------|------------------------|
| Parcel 001-15-26-0074-0007 | Land \$10,200 | Improvements \$152,200 |
| Parcel 001-15-26-0074-0008 | Land \$10,200 | Improvements \$0       |

10. Persons sworn as witnesses at the hearing were:  
For Petitioner – Dwayne D. and Debra S. Tulba, property owners,  
For Respondent – James S. Hemming, Assessor/Auditor.

### Issue

11. Summary of Petitioner's contentions in support of alleged error in assessment:
- a) An appraisal trended back to 1999 has a value of \$144,000 for lots 7 and 8, which includes the home. It is the most important evidence showing a difference between the market value and the assessed value of this property. *Mrs. Tulba testimony; Petitioner Exhibit 2.*
  - b) Their home is not worth \$205,900. Comparables in the appraisal range from \$130,000 to \$158,000. *Mrs. Tulba testimony; Petitioner Exhibit 2.*
  - c) Petitioner Exhibit 3 is the home Mrs. Tulba grew up in. It is a similar home (bi-level) and is assessed at \$106,700. This home is only three blocks from subject property. *Mrs. Tulba testimony.*
  - d) Petitioner Exhibit 3 and another comparable two blocks from subject property are \$22,500 less than Tulba's home. *Mrs. Tulba testimony.*
  - e) The third comparable is larger than the subject property, has a "higher valued style", and is located in a more valuable subdivision. Nevertheless, this comparable is \$17,800 less than the Tulba's property. *Mrs. Tulba testimony; Petitioner Exhibit 3.*
  - f) Comparable 2 in the appraisal is more like subject property. *Mrs. Tulba testimony; Petitioner Exhibit 2.*
  - g) Comparable 3 does not accurately reflect their home because it is in a subdivision and the style is different, although the quality may be the same. *Mrs. Tulba testimony.*
  - h) Consideration should be given for something between the second comparable and the third comparable in the appraisal. *Mrs. Tulba testimony; Petitioner Exhibit 2.*

12. Summary of Respondent's contentions in support of assessment:
- a) Appraisal has been dated back to December 31, 1999. *Hemming testimony; Petitioner Exhibit 2.*
  - b) Two of the comparables used in the appraisal are not the same quality of construction as the petitioners. *Hemming testimony.*
  - c) Comparable 1 was built in 1967 and is located about .78 miles from subject property. It is not the same quality as the Petitioners' home. Comparable 2 was built in 1983. It is located about .72 miles away. It does not have the same quality as the Petitioners' property. *Hemming testimony; Petitioner Exhibit 2.*
  - d) The subject property is more comparable to Comparable 3 in quality and construction than Comparable 1 or Comparable 2. Comparable 3 sold for \$158,500. *Hemming testimony; Petitioner Exhibit 2.*
  - e) Parcel 001-15-26-0074-0008 should be valued at \$10,200 and parcel 001-15-26-0074-0007 with the house, garage and land should be valued at \$148,600. Both parcels together would be a total assessed value of \$158,800. *Hemming testimony.*

### **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 590,
  - c) Exhibits:
    - Petitioner Exhibit 1: Appraiser's license and certifications,
    - Petitioner Exhibit 2: Appraisal of house with a 1999 value,
    - Petitioner Exhibit 3: Examples of similar homes,
    - Petitioner Exhibit 4: Copy of evaluation record,
    - Respondent Exhibit 1: Form 139L for each parcel,
    - Respondent Exhibit 2: Subject Property Record Card for each parcel,
    - Respondent Exhibit 3: Subject photo,
    - Respondent Exhibit 4: Comparable Property Record Cards and photos,
    - Respondent Exhibit 5: Owners comparables,
    - Respondent Exhibit 6: Modern Height Designs,
    - Board Exhibit A: Form 139L for each parcel,
    - Board Exhibit B: Notice of Hearing for each petition,
    - Board Exhibit C: Sign in Sheet,
  - d) These Findings and Conclusions.

**Conclusion**

- 14. At the hearing the parties agreed to the following total assessed values:
  - a) Parcel 001-15-26-0074-0008 should be \$10,200 (no change),
  - b) Parcel 001-15-26-0074-0007 should be \$148,600.
  
- 15. The agreement between the Petitioner and Respondent sets total assessed values that the Board will accept.

**Final Determination**

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment on parcel 001-15-26-0074-0007 should be changed to conform to the agreed value. The agreement does not change the assessed value for the land on either parcel.

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.**