

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

Petitions: 71-003-20-1-5-00037-22
71-003-21-1-5-00036-22
Petitioner: Arleen J.M. Fujawa
Respondent: St. Joseph County Assessor
Parcel: 71-04-16-201-002.000-003
Assessment Years: 2020 and 2021

The Indiana Board of Tax Review (“Board”) issues this determination, finding and concluding as follows:

PROCEDURAL HISTORY

1. Arleen J.M. Fujawa contested the 2020 and 2021 assessments of her property located at 51220 Grape Road in Granger. The St. Joseph County Property Tax Assessment Board of Appeals (“PTABOA”) issued final determinations valuing the subject property as follows:

Year	Land	Improvements	Total
2020	\$19,000	\$133,000	\$152,000
2021	\$19,800	\$132,200	\$152,000

2. Fujawa timely filed Form 131 petitions with the Board and elected to proceed under our small claims procedures. On November 16, 2022, our designated administrative law judge, Joseph Stanford (“ALJ”), held a telephonic hearing on Fujawa’s petitions. Neither he nor the Board inspected the subject property.
3. Fujawa appeared pro se. Attorney Frank Agostino appeared for the Assessor. Fujawa, Reassessment Deputy Jason Kane, and Chief Deputy Assessor Patricia St. Clair, testified under oath.

RECORD

4. The official record for this matter includes:

For 2020

Respondent Exhibit 1:	2020 Form 131 petition
Respondent Exhibit 2:	2020 Form 115 notice
Respondent Exhibit 3:	Form 134 report
Respondent Exhibit 4:	2020 Form 130 notice
Respondent Exhibit 5:	2020 property record card for subject property
Respondent Exhibit 6:	2020 comparable property analysis

Respondent Exhibit 7: Valuation history and memorandum list

For 2021

Respondent Exhibit 1: 2021 Form 131 petition
Respondent Exhibit 2: 2021 Form 115 notice
Respondent Exhibit 3: 2021 Form 130 notice
Respondent Exhibit 4: 2021 property record card for subject property
Respondent Exhibit 5: 2021 comparable property analysis
Respondent Exhibit 6: Valuation history and memorandum list

5. The official record for this matter also includes the following: (1) all pleadings, briefs, motions, and documents filed in this appeal; (2) all notices and orders issued by the Board or our ALJ; and (3) an audio recording of the hearing.

OBJECTIONS

6. Fujawa objected to the admission of all the Assessor's exhibits but offered no legal basis for her objection. We therefore adopt our ALJ's decision overruling her objection and admitting the Assessor's exhibits.

FINDINGS OF FACT

7. The subject property is located at 51220 Grape Road in Granger. It consists of a one-story, single-family brick home and attached garage built in 1972. The three-bedroom, two-bath home has 1,464 square feet of finished living area above grade and a finished basement containing 1,134 square feet. Other improvements include a 30'x40' pole barn and two utility sheds.

SUMMARY OF CONTENTIONS

A. Fujawa's Case

8. Fujawa contends that her \$19,000 land assessment is too high. Her land value was only \$7,000 in 2017. The Assessor first raised it to \$14,400, and now it is around \$19,000, or \$150/SF. *Fujawa testimony.*
9. Fujawa also claims that the Assessor has mistakenly assessed her property as being in the Knollwood subdivision even though she lives in Clay Township, which is half a block away from Knollwood. *Fujawa testimony.*
10. Fujawa has owned the subject property since 2015. She sold it to her son for eight months before buying it back from him. Fujawa paid him \$20,000 to get it back because he made some improvements to the roof, but there have not been any other improvements made to her home. Fujawa's pole barn also has damage that the Assessor has not taken into consideration. *Fujawa testimony.*

11. The Assessor offered to lower her assessments to \$136,000, but Fujawa declined the offer. She wants both of her assessments reduced to \$125,000 because she has had several offers to buy her property for \$107,000. *Fujawa testimony*.

B. The Assessor's Case

12. In 2019, the subject property had an assessed value of \$145,000. The assessment went up by less than 5% from 2019 to 2020 and then remained unchanged from 2020 to 2021. *Kane testimony; St. Clair testimony; Resp't Exs. 2, 5, 7 (2020); Resp't Exs. 2, 4, 6 (2021)*.
13. Jason Kane, a Level I and Level II Assessor-Appraiser and a former real estate broker, performed separate comparable market analyses for 2020 and 2021. For his 2020 analysis, Kane relied on the sales of five properties located very close to the subject property with similar square footages. He placed the most weight on Comparable No. 3, a property located at 52040 Grape Road that sold for \$172,000. Kane's 2021 analysis also relied on five sales. He placed the most weight on Comparable No. 3, a property located at 51883 Hedge Court that sold for \$175,000. Kane did not develop his analyses for the purpose of presenting an opinion of value, but he thinks they support the reasonableness of the \$152,000 assessments. *Kane testimony; Resp't Ex. 6 (2020); Resp't Ex. 5 (2021)*.
14. The Assessor argues that the \$152,000 assessments for 2020 and 2021 are representative of the subject property's fair market value-in-use. Fujawa, who has the burden of proof for both years, presented no evidence to prove otherwise. *Agostino argument*.

ANALYSIS

15. Generally, an assessment determined by an assessing official is presumed to be correct. 2021 REAL PROPERTY ASSESSMENT MANUAL at 3. The petitioner has the burden of proving that the assessment is incorrect and what the correct assessment should be. *Eckerling v. Wayne Twp. Ass'r, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2006)*.
16. 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); MANUAL at 2. 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 Department of Local Government Finance ("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 2.¹
17. 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*

¹The 2011 Real Property Assessment Manual, which applies to the 2020 assessment, used the same definition. 2011 REAL PROPERTY ASSESSMENT MANUAL at 2.

(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. *Eckerling*, 841 N.E.2d at 678.

18. 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); *see also Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466,471 (Ind. Tax Ct. 2005). The valuation dates for this appeal are January 1, 2020 and January 1, 2021. I.C. § 6-1.1-2-1.5(a).
19. As discussed above, Fujawa contends that we should reduce her 2020 and 2021 assessments to \$125,000. However, she failed to present any probative market-based evidence to support that value. 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). 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." *Eckerling v. Wayne Co. Ass'r*, 841 N.E.2d at 674, 678 (Ind. Tax Ct. 2006).
20. Although Fujawa claimed to have received several offers to buy her property for \$107,000, she did not provide any additional details about the alleged offers. Nor did she submit any documentary evidence confirming their existence. She also failed to demonstrate that the Assessor incorrectly assessed her property as being in the Knollwood subdivision, or why her claim, even if true, would entitle her to reduced assessments of \$125,000. Finally, Fujawa's claim about her damaged pole barn fails because she did not submit any market-based evidence demonstrating that the unspecified damage reduced the overall value of the subject property to \$125,000 as of either valuation date.
21. Because Fujawa failed to offer any probative market-based evidence to demonstrate the property's correct market value-in-use for 2020 or 2021, she failed to make a case for a lower assessment for either year. Where the Petitioner has not supported its claim with probative evidence, the Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Indus. v. Dep't of Local Gov't Fin.*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

FINAL DETERMINATION

In accordance with the above findings of fact and conclusions of law, we find for the Assessor and order no change to the 2020 or 2021 assessments.

ISSUED: 2/14/2023



Chairman, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review



Commissioner, Indiana Board of Tax Review

- 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>>.