

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

KOOSHTARD PROPERTY VIII, LLC,)	Petition No. 73-002-02-1-4-00001
)	
Petitioner,)	Parcel No. 07-34.00-020.00
)	
v.)	2002 Assessment
)	
ADDISON TOWNSHIP ASSESSOR)	
(SHELBY COUNTY),)	
)	
Respondent.)	

ORDER ON REMAND

On October 13, 2006, the Indiana Tax Court granted a joint motion to remand this case to the Indiana Board of Tax Review (the Board). The Board, however, was not provided with a copy of that Order and had no knowledge of its existence until the Petitioner’s tax representative called to check on the status of the remand on April 22, 2008. As a result of that call, the Board contacted the Respondent’s counsel, Deputy Attorney General John Snethen, and requested a copy of the Remand Order, which the Board received on April 25, 2008. Although the Remand Order does not specify what action the Board should take, it apparently relates to an allegation that the Board needs “to clarify whether the -50% influence factor it affirmed was for the power lines or for size and shape.” Accordingly, the Board adds the following to clarify its prior determination:

1. In summarizing the pertinent part of the Petitioner’s case, the Board stated:

The land currently is classified as one acre of primary land and 7.97 acres of undeveloped usable land. *Pet’r Ex. 4*. The 7.97 acres of undeveloped usable land are assessed with a negative 50% influence factor to account for the presence of a power line easement. *Smith testimony; Pet’r Exs. 3, 12*. The power line easement affects 2.87 acres of the parcel, rendering that part unusable.¹ *Smith testimony; Pet’r Exs. 1, 2*. The Petitioner is not

¹ Although the Petitioner described the land as “unusable,” its proposed revised property record does not request a change in the current classification of the land. *Pet’r Ex. 8*.

contesting the amount of this influence factor. *Smith testimony;*
Pet'r Ex. 12.

2. The property record card (Pet'r. Ex. 4) shows that 7.97 acres of this property was allowed a -50% influence factor, but it does not specify the reason. The Form 115 Notice from the PTABOA (Pet'r Ex. 3), documents that the 50% influence factor was in consideration of power lines. The Petitioner made it clear that it was not seeking any change regarding that point. Although the Respondent claimed the influence factor should be reduced to 25%, there was no dispute that the appealed assessment allowed 50% based on power lines.

3. Paragraph 15b of the Board's determination recognized the status quo on this point, which was "the negative 50% influence factor assigned to the parcel to account for the utility easement."

4. Paragraph 15b also recognized the Petitioner's contention that the entire property should receive an additional 50% influence factor for size. This point is where the Petitioner sought a change on the assessment relating to an influence factor.

5. The Board did not "affirm" anything about the specific methodology used to determine the assessment. The Board determined that neither party proved the market value-in-use was anything other than the existing assessment. Consequently, the Board ordered that the assessment should not be changed.

So ORDERED this __ day of May, 2008.

Terry G. Duga, Commissioner
Indiana Board of Tax Review

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