

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-013-02-1-5-00172
Petitioner: Margaret J. Alexander
Respondent: Department of Local Government Finance
Parcel #: 005-30-24-0018-0010
Assessment Year: 2002

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 informal hearing as described in Ind. Code § 6-1.1-4-33 was held. The Department of Local Government Finance (the DLGF) determined that the property tax assessment for the subject property is \$4,100 and notified the Petitioner on March 25, 2004.
2. The Petitioner filed a Form 139L on April 23, 2004.
3. The Board issued a notice of hearing to the parties dated October 22, 2004.
4. Special Master S. Sue Mayes held the hearing in Crown Point on November 29, 2004.

Facts

5. The subject property is vacant one-acre parcel located in Hanover Township.
6. The Special Master did not conduct an on-site visit of the property.
7. Assessed value of the subject property as determined by the DLGF:
Land \$4,100 Improvements \$0 Total \$4,100.
8. Assessed value requested by Petitioner was not specified.
9. Persons sworn as witnesses at the hearing:
For Petitioner – Margaret J. Alexander, owner,
For Respondent – Everett D. Davis, assessor/auditor.

Issue

10. Summary of Petitioner's contentions in support of alleged error in the assessment:
 - a. Petitioner testified that when it rains, the water from damaged farm tiles runs like a big stream across the back of the subject property. Trees and shrubs cover the lot. *Alexander testimony.*
 - b. After looking at other property in the neighborhood, Petitioner agrees with the current assessed value of \$4,100. *Alexander testimony.*
11. In support of the assessment Respondent contends that the current assessed value was based on sales in the neighborhood and the current value is correct. *Davis testimony.*

Record

12. The official record for this matter is made up of the following:
 - a. The Petition,
 - b. The tape recording of the hearing labeled Lake Co. 833,
 - c. Exhibits:
 - Petitioner Exhibits — None,
 - Respondent Exhibit 1 — Form 139L,
 - Respondent Exhibit 2 — Subject property record card,
 - Board Exhibit A — Form 139L,
 - Board Exhibit B — Notice of Hearing,
 - Board Exhibit C — Sign-in sheet,
 - d. These Findings and Conclusions.

Analysis

13. The most applicable 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 Twp. Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also Clark v. State Bd. of Tax Comm'rs*, 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 Twp. 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”).

14. The Petitioner did not provide sufficient evidence to support the Petitioner's contentions. This conclusion was arrived at because:
- a. Petitioner stated that water ran like a big stream across the back of the parcel. She also stated that the parcel did not flood. *Alexander testimony.*
 - b. Petitioner testified that, after comparing the subject parcel to other one-acre parcels in the neighborhood, she did not have a problem with the current assessed value of \$4,100. *Alexander testimony.*

Conclusion

15. Petitioner and Respondent agreed that the current assessed value of \$4,100 is correct.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should not be changed.

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.