

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

Petition No.: 45-036-07-1-5-00001
Petitioner: Lake County Assessor
Respondents: Rachel and William Port
Parcel No.: 45-11-05-477-008.000-036
Assessment Year: 2007

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 Taxpayers initiated their assessment appeal with the Lake County Property Tax Assessment Board of Appeals (PTABOA) by filing a “Request for Preliminary Conference” on March 9, 2009.
2. On May 3, 2011, the PTABOA issued its determination reducing the subject property’s assessment from \$373,100 to \$345,000.
3. On May 4, 2011, the Lake County Assessor filed a Form 131 petition with the Board. The Assessor elected to have his case heard pursuant to the Board’s small claims procedures.
4. The Board issued a notice of hearing to the parties dated January 18, 2012.
5. The Board held an administrative hearing on March 5, 2012, before the duly appointed Administrative Law Judge (the ALJ) Ellen Yuhan.
6. The following persons were present and sworn in at hearing:

For Petitioner: Hank Adams, Lake County Assessor,
Sherry Stone-Lucas, Director of Real Estate,
Doug Hensley, Deputy Assessor St. John Township

For Respondent: William J. Port, Taxpayer,
Rachel Port, Taxpayer.

Facts

7. The property under appeal is a single-family townhome located at 913 Troon Court, in Schererville, Indiana.
8. The ALJ did not conduct an on-site inspection of the property under appeal.
9. For 2007, the PTABOA determined the assessed value of the Respondents' property to be \$64,400 for the land and \$280,600 for the improvements, for a total assessed value of \$345,000.
10. For 2007, the Assessor requested a total assessed value of \$410,000.

Issues

11. Summary of the Assessor's contentions in support of an alleged error in the property's assessment:
 - a. The Assessor contends that the assessed value of the Respondents' property, as determined by the PTABOA, was incorrect for the 2007 assessment year based on the property's appraised value. *Adams testimony*. In support of this contention, Mr. Adams presented an appraisal prepared by David A. Hasselbring, a certified Indiana appraiser, who attested that he prepared the appraisal in accordance with the Uniform Standards of Professional Appraisal Practice (USPAP).¹ *Petitioner Exhibit 5*. Mr. Hasselbring estimated the value of the property to be \$410,000 as of January 1, 2006. *Id.* According to Mr. Adams, the appraiser's first comparable property, 210 St. Andrews, sold for \$405,000 and the appraiser made adjustments for living area and amenities, resulting in a 4% net adjustment and a 9% gross adjustment. *Id.*; *Adams testimony*. The second comparable property in the appraisal, 114 St. Andrews, sold on June 4, 2005, for \$420,000 and the appraiser made a net adjustment of 2% and gross adjustments of 12%. *Id.* Mr. Adams testified the third comparable property sold January 1, 2006, for \$352,500 and the appraiser made net adjustments of -1% and a gross adjustment of 19% and the fourth comparable property, 140 Inverness Drive, sold for \$420,000 and the appraiser made net adjustments of -2% and gross adjustments of 13% to account for the differences between the comparable properties and the Respondents' townhome. *Id.*
 - b. The Assessor further contends that the PTABOA's valuation of the Respondents' property for 2007 was incorrect based on the sales of other comparable properties. *Adams testimony*. In support of this contention, Mr. Adams submitted sales

¹ The Respondents objected to the Assessor's appraisal because, Mr. Port argues, the appraisal was submitted after the PTABOA hearing. *Port argument*. Once a party properly invokes the Board's jurisdiction, however, the proceedings are *de novo*. The parties are not limited to evidence offered at the PTABOA hearing. *See* Ind. Code § 6-1.1-15-4(k) (A party participating in the hearing...is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county board). The Respondents' objection to the Assessor's appraisal is therefore over-ruled.

information and property record cards for three properties in the Respondents' subdivision. *Petitioner Exhibit 4*. According to Mr. Adams, the first property, 114 St. Andrews Drive, which was identified as a comparable property in the Hasselbring appraisal, sold in 2005 for \$420,000, in 2009 for \$375,000, and again in 2011 for \$362,500. *Id.*; *Adams testimony*. In addition, the property at 204 St. Andrews Drive sold for \$435,000 on June 20, 2005, and the property at 205 Inverness Lane sold on April 8, 2005, for \$445,000. *Id.*

- c. Finally, the Assessor argues that the assessed value of the subject property was incorrect for 2007 based on the Respondents' listing price for the property. *Adams testimony*. In support of this contention, Mr. Adams submitted listing information for the subject property which shows that the property was listed for \$409,810 in May of 2009 and dropped in value until the listing expired in July of 2011 when it was listed for \$379,000. *Petitioner Exhibit 6*. According to the Assessor's witness, the listing information shows the home was originally planned for the builder's mother and has many upgrades such as oversized trim, Palladian windows, a main floor master bedroom with a cathedral ceiling, and jetted tub and double sinks in the master bath. *Id.*; *Stone-Lucas testimony*. In addition, Ms. Stone-Lucas testified, the listing shows that the property has a professionally finished basement with a mini-kitchen, French doors, and custom shelving in the storage room and garage. *Id.* Mr. Adams argues that Tax Court decisions indicate that market value-in-use can be the listing price of the property. *Adams testimony*; *Petitioner Exhibit 7*.
- d. In response to the Respondents' case, Mr. Adams argues that the Respondents' appraisal should be given little weight. *Adams testimony*. According to Mr. Adams, the appraisal does not value the Respondents' property within the proper time frame for the March 1, 2007, assessment date. *Adams testimony*. Further, the Assessor's witness, Mr. Hensley, contends that the adjustments the appraiser made to the comparable properties in the Respondents' appraisal are too large to be credible. *Hensley testimony*.

12. Summary of the Respondents' contentions in support of the assessment:

- a. The Respondents contend that the Assessor's appraisal lacks credibility. *Port testimony*. According to Mr. Port, the Hasselbring appraisal was just a drive-by appraisal. *Id.*; *Petitioner Exhibit 5*; *Respondent Exhibit 15*. In addition, Mr. Port argues, all four comparable properties in the appraisal are ranches, while the subject property is a 1 ½-story home. *Id.* Moreover, all four comparable properties are more than a mile away from the subject property and are located in the Springwood Condominium Association. *Id.* According to Mr. Port, sales between 2000 and 2009 show that the values for Troon Court, where the subject property is located, are nowhere near as high as the values of Springwood properties. *Id.* In fact, the highest sale on Troon Court for that period was \$352,000. *Id.*
- b. The Respondents also contend that the Assessor's appraisal used only the highest valued sales in 2005 and ignored four other potential comparable properties. *Port*

testimony. According to Mr. Port, 237 Carnoustie Court is a 2-story home that sold for \$215,000, which with proper adjustments would be valued between \$280,000 and \$300,000. *Id.*; *Respondent Exhibits 11-2, 11-3, and 15.* Similarly, 209 Carnoustie Court sold for \$220,000, which would come to approximately \$280,000 after adjustments. *Port testimony; Respondent Exhibits 11-2, 11-4 and 15.* Further, 246 Inverness Lane sold for \$292,500, which if adjusted for living area and below grade finished area, would have a value of approximately \$303,520. *Port testimony; Respondent Exhibit 15.*

- c. In addition, the Respondents argue that the Assessor's appraiser failed to reasonably adjust his comparable properties. *Port testimony.* According to Mr. Port, Mr. Hasselbring made only a \$15,000 adjustment for golf course lots, which Mr. Port argues, list for an average of \$107,745 more than lots not located on the golf course. *Id.*; *Respondent Exhibit 15.* Mr. Port further contends that the appraiser adjusted the living area of his second comparable property by only \$39.94 per square foot, although the gross sale price of the property was \$165.48 per square foot. *Id.* Moreover, Mr. Port argues that no adjustments were made for the differences in the sizes of the garages of the comparable properties. *Id.* Mr. Port contends that Briar Ridge is a golf community and therefore residents prefer a larger garage which will accommodate vehicles, bicycles, and a golf cart. *Id.*
- d. The Respondents further contend that the Board should give little weight to the Assessor's arguments based on their attempts to sell the subject property. *Port testimony.* According to Mr. Port, the property was listed for \$384,510 from September 9, 2009, to April 22, 2010, which is more than three years after the relevant valuation date. *Id.* Moreover, Mr. Port argues, it is improper to value a property based on its "list price" because the 2002 Real Property Assessment Manual states, "In markets where there are regular exchanges, so that ask and offer prices converge, true tax value will equal value in exchange, except for owner occupied housing units, where true tax value will be equal to the value in exchange." MANUAL at 2. *Id.*; *Respondent Exhibit 3.* According to Mr. Port, the Manual also states that one may prove a given property's market value-in-use through evidence showing the sale prices for comparable properties. MANUAL at 5. *Port testimony; Respondent Exhibit 3.* Because using an asking price as the determination of value does not adhere to appraisal principles, Mr. Port argues, the Board should deny the Assessor's appeal. *Port testimony.*
- e. The Respondents contend that their property's assessment for 2007 was correct based on the property's appraised value.² *Port testimony.* In support of this contention, the Respondents submitted an appraisal prepared by Christopher Arvia, a certified Indiana appraiser, who attested that he prepared the appraisal in accordance with

² Mr. Adams objected to the Respondents' appraisal because it did not value the property as of the proper valuation date and used sales outside of the January 1, 2005, to January 1, 2006, timeframe. However, Mr. Adams' objections go to the weight and relevance of the information; rather than its admissibility. The Board overrules the objections and admits the Respondents' evidence.

USPAP principles. *Respondent Exhibit 4*. The appraiser estimated the value of the subject property to be \$345,000 as of March 1, 2007. *Id.* In order to trend the property's appraised value to the relevant valuation date, the Respondents presented a ratio of trended values. *Respondent Exhibit 13-4*. According to Mr. Port, the chart shows the assessed values of the subject property for March 1, 2006, through March 1, 2009. *Id.*; *Port testimony*. Mr. Port contends that by dividing the property's March 1, 2007, assessed value by the property's value in 2006, the result is a valuation ratio of 1.005. *Id.* Multiplying the 2007 appraised value of the property by the trending factor, results in a value of \$346,725 for the property for the year on appeal, which is within \$1,725 of the PTABOA decision. *Id.*

- f. The Respondents also presented an appraisal that valued the property at \$310,000 as of March 1, 2008. *Port testimony; Respondent Exhibit 5*. According to Mr. Port, trending the value of the property under the 2008 appraisal, results in a value of \$333,250. *Port testimony; Respondent Exhibits 5 and 13-5*. Similarly, the Respondents received an offer to purchase the property on March 22, 2010, for \$300,000, less seller concessions of \$3,000. *Port testimony; Respondent Exhibit 6*. Based on the offer, Mr. Port calculated the subject property's value to be \$341,550 as of the March 1, 2007, assessment date. *Id.*
- g. Finally, the Respondents argue that their property's assessment was correct based on the sales of comparable properties. *Port testimony*. According to Mr. Port, the property located at 210 Inverness Lane, which the Assessor's appraiser used as a comparable property in his appraisal, sold for \$352,500 on January 6, 2006. *Id.* The Assessor's appraiser adjusted the sale price to \$348,900. *Id.* The property was also used in the Arvia appraisal with an adjusted price of \$339,860. *Id.*; *Respondents Exhibit 4*. Similarly, the property at 915 Troon Court, which is the other half of their building, sold for \$320,000 on March 31, 2008. *Port testimony; Respondents Exhibit 8*. According to Mr. Port, 915 Troon Court has the same living area, the same room sizes, and the same finishes on the above grade levels as the subject property. *Id.* However, it has a larger, finished basement area with an additional bathroom. *Id.* Trending the March 31, 2008, purchase price to the March 1, 2007, assessment date, Mr. Port argues, results in a value of \$344,000. *Id.*; *Respondent Exhibit 13-8*.

Record

13. The official record for this matter is made up of the following:
 - a. The Form 131 petition,
 - b. A digital recording of the hearing labeled William & Rachel Port,
 - c. Exhibits:

Petitioner Exhibit 1 – Form 130 and the Form 134,
Petitioner Exhibit 2 – Form 115 - Notification of Final Assessment,

Petitioner Exhibit 3 – Form 131 and the Indiana Board of Tax Review Hearing Notice,
Petitioner Exhibit 4 – Property record cards for the subject property and listing information for 114 St. Andrews Drive, 204 St. Andrews Drive and 205 Inverness Lane,
Petitioner Exhibit 5 – Appraisal of the subject property as of January 1, 2006,
Petitioner Exhibit 6 – Listing information for the subject property,
Petitioner Exhibit 7 – Real Property Assessment Manual, page 2 and excerpts of the Tax Court decisions in *Lakes of the Four Seasons, Bank of Highland Trust 13-3085 and Scherwood Golf Concessions, Inc.*,
Petitioner Exhibit 8 – Petitioner’s rebuttal to the Respondent’s exhibits,

Respondent Exhibit 1 – Request for preliminary conference and Form 130 dated March 9, 2009,
Respondent Exhibit 2 – Correspondence, notices of hearing, and hearing minutes,
Respondent Exhibit 3 – The 2002 Real Property Assessment Manual,
Respondent Exhibit 4 – Appraisal of the subject property as of March 1, 2007,
Respondent Exhibit 5 – Appraisal of the subject property as of March 1, 2008,
Respondent Exhibit 6 – Purchase offer for the subject property dated March 22, 2010,
Respondent Exhibit 7 – Listing history for 915 Troon Court,
Respondent Exhibit 8 – Comparison of 915 Troon Court and 913 Troon Court,
Respondent Exhibit 9 – Sales information for Troon Court and Muirfield Court,
Respondent Exhibit 10 – Assessed values for 913 Troon Court,
Respondent Exhibit 11 – Sales information for townhomes and half duplexes in the Briar Ridge subdivision,
Respondent Exhibit 12 – Property record cards for the subject property, 915 Troon Court, 237 Carnoustie Court, 209 Carnoustie Court, 210 Inverness Lane, 1006 Muirfield Court, 210 St. Andrews Drive, 140 Inverness Place, 231 Inverness Lane, 1000 Rescobie, 205 Inverness Lane, 114 St. Andrews Drive and 204 St. Andrews Drive
Respondent Exhibit 13 – Calculations of trended values and calculations of sale prices as a percentage of list prices for area properties,
Respondent Exhibit 14 – Burden shifting legislation,
Respondent Exhibit 15 – Respondents’ rebuttal to the Assessor’s appraisal,

Board Exhibit A – Form 131 petition,
Board Exhibit B – Notice of hearing dated January 18, 2012,
Board Exhibit C – Hearing sign-in sheet,

d. These Findings and Conclusions.

Analysis

14. The most applicable governing 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 Township Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also, Clark v. State Board of Tax Commissioners*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998).
 - b. In making its case, the petitioner must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Township 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”).
 - c. Once the petitioner establishes a prima facie case, the burden shifts to the respondent to rebut the petitioner’s evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The respondent must offer evidence that impeaches or rebuts the petitioner’s case. *Id.*; *Meridian Towers*, 805 N.E.2d at 478.

15. The Assessor established a prima facie case that the subject property’s assessment should be increased. The Respondents rebutted the Assessor’s case with substantial evidence. The Board reached this conclusion for the following reasons:
 - a. The 2002 Real Property Assessment Manual defines “true tax value” as “the market value-in-use of a property for its current use, as reflected by the utility received by the owner or a similar user, from the property.” 2002 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.3-1-2). Appraisers have traditionally used three methods to determine a property’s market value: the cost approach, the sales comparison approach, and the income approach to value. *Id.* at 3, 13-15. In Indiana, assessing officials generally assess real property using a mass-appraisal version of the cost approach, as set forth in the REAL PROPERTY ASSESSMENT GUIDELINES FOR 2002 – VERSION A.
 - b. A property’s market value-in-use, as determined using the Guidelines, is presumed to be accurate. *See MANUAL* at 5; *Kooshtard Property VI, LLC v. White River Twp. Assessor*, 836 N.E.2d 501, 505 (Ind. Tax Ct. 2005); *PA Builders & Developers, LLC*, 842 N.E.2d 899 (Ind. Tax Ct. 2006). A party may rebut that presumption with evidence that is consistent with the Manual’s definition of true tax value. *MANUAL* at 5. A market value-in-use appraisal prepared according to the Uniform Standards of Professional Appraisal Practice (USPAP) often will suffice. *Id.*; *Kooshtard Property VI*, 836 N.E.2d at 506 n.6. A petitioner may also offer actual construction costs, sales information for the subject property or comparable properties, and any other information compiled according to generally accepted appraisal principles. *MANUAL* at 5.

- c. Regardless of the method used to rebut an assessment's presumed accuracy, a party must explain how its evidence relates to the property's market value-in-use 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. Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). For the March 1, 2007, assessment, the valuation date was January 1, 2006. 50 IAC 21-3-3.
- d. Here, the Assessor contends the subject property is under-valued based on the property's appraised value. *Adams testimony*. According to Mr. Adams, the property appraised for \$410,000 as of January 1, 2006. *Petitioner Exhibit 5*. The Assessor's appraiser certified he prepared the appraisal in accordance with USPAP. An appraisal performed in conformance with generally recognized appraisal principles is often enough to establish a prima facie case that a property's assessment is incorrect. *See Meridian Towers*, 805 N.E.2d at 479. Thus, the Board finds that the Assessor raised a prima facie case that the property is under-valued for the March 1, 2007, assessment date.³
- e. Once the Petitioner establishes a prima facie case, the burden shifts to the Respondent to rebut the Petitioner's evidence. *See American United Life Insurance Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). Here the Respondents presented an appraisal of the subject property prepared by Christopher Arvia. *Respondent Exhibit 5*. Mr. Arvia is an Indiana certified appraiser who estimated the value of the property to be \$345,000 as of March 1, 2007. *Respondent Exhibit 4*. Mr. Arvia also prepared an appraisal that valued the property at \$310,000 as of March 1, 2008. *Respondent Exhibit 5*. While both of the Respondents' appraisals are outside of the valuation date for the March 1, 2007, assessment, the Respondents trended each value to the January 1, 2006, valuation date by analyzing the differences in the assessed values from 2006 to 2009. The Respondents trended the \$345,000 value back to the 2007 assessment date using a ratio of 1.005, resulting in a value of \$346,725. Similarly, the Respondents trended the 2008 appraised value of \$310,000 by a ratio of 1.075, which resulted in a value of \$333,250 for 2006.
- f. Both the Assessor's appraisal and the Respondents' trended appraised values are probative of the subject property's value as of January 1, 2006. The Board must therefore weigh the evidence presented by both parties and determine the most persuasive evidence of the property's value for the 2007 assessment year.

³ The Assessor also contends the property is under-valued based on the sales of comparable properties in the subdivision and the property's listing price, but the Assessor failed to prove any higher value with this evidence. Mr. Adams presented property record cards and listing information for three properties that sold in 2005: 114 St. Andrews for \$420,000; 204 St. Andrews for \$435,000; and 205 Inverness for \$445,000, but with the exception of 114 St. Andrews, which was included in the Assessor's appraisal, the Assessor presented no evidence to show that the offered properties were comparable to the subject property. *See Long v. Wayne Twp. Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). In addition, the listing information that Mr. Adams submitted spans a time period from May 8, 2009, to July 31, 2011, which is too far removed from the January 1, 2006, valuation date to be probative of the property's value for the March 1, 2007, assessment date.

- g. Here, both of the appraisers estimated the value of the Respondents' property using the sales comparison approach. The Assessor's appraiser, Mr. Hasselbring, used four comparable properties that sold between January of 2005 and September 15, 2006, and valued the property as of January 1, 2006. The Respondents' appraiser, Mr. Arvia, used three properties that sold between January of 2006 and January of 2007 and valued the property as of March 1, 2007.⁴ While the Assessor's appraisal valued the property as of the proper valuation date, the Respondents trended their appraiser's value to the proper valuation date using the annual adjustment that the Assessor determined for the neighborhood during the relevant time period.⁵ An appraisal valuing the property as of the proper valuation date may be more reliable than an appraisal that must be trended, but because the Respondents' appraised value was only fourteen months from the valuation date and the Respondents used a reasonable method to trend the property's 2007 appraised value to the 2006 valuation date, the difference between the valuation dates is not determinative of this appeal. Moreover, neither the Assessor's appraiser, nor the Respondents' appraiser made an adjustment for the date of their comparable sales, indicating that they believed the market was stable during the period at issue.
- h. The Assessor's and the Respondents' appraisals are both similar in that the appraisers made adjustments for the differences in the properties ranging from -2% to 19% in the Hasselbring appraisal and from 1.6% to 16.6% in the Arvia appraisal. And both appraisers valued the living area of the comparable properties at about \$40 per square foot. The appraisers departed on their valuation of golf course property – the Assessor's appraiser valued a lot on the golf course at \$15,000, while the Respondents' appraiser valued a lot on the golf course at \$25,000. The biggest difference between the Assessor's and the Respondents' appraisals, however, lies in the comparable properties chosen by the appraisers. The comparable sales in the Respondents' appraisal are closer in location to the subject property than the sales in the Assessor's appraisal and the Respondents' evidence suggests that, in the case of the subject property's neighborhood, proximity matters. According to Mr. Port, the Assessor's appraiser's comparable properties are all located in Springwood – where the properties are more valuable. In fact, Mr. Port showed that between 2000 and 2009, the highest sale on Troon Court was \$352,000 – which suggests that the Respondents' appraisal is a more reasonable estimate of the property's value than the Assessor's appraisal. Moreover, the other half of the duplex, located at 915 Troon

⁴ Mr. Arvia also used three comparable properties that all sold in 2007 to estimate the property's value as of March 1, 2008. But because the Arvia appraisal for 2008 is two years from the relevant valuation date, the Board will only consider the 2007 appraisal in its analysis.

⁵ Indiana Code § 6-1.1-4-4.5, requires annual adjustments of the assessed value of real property. Assessors are required to adjust or "trend" property values every year to reflect the market value of properties in the neighborhood. The county assessor uses sales data from sales disclosures completed from every real estate transaction to calculate how much or how little property increased or decreased in the area. The change is then applied to the assessed values of all properties of the same type in the neighborhood. By applying the annual adjustment factor, a property's value is considered "adjusted" for local market conditions. *See* Ind. Code §6-1.1-4-4.5; 50 IAC 21-1-1.

Court, sold for \$320,000 in 2008. While the 2008 sale is more than two years removed from the January 1, 2006, valuation date, the Assessor's trending factors strongly support a finding that the property would not have been worth more than \$350,000 in 2006. Because 915 Troon Court is similar to the property at issue in this appeal – but with a larger finished basement and extra bathroom, the Board finds that the Respondents' property would not sell for substantially more than its neighboring condo. Thus, the Board finds that the Respondents' trended appraised value of \$346,725 is the best evidence of the property's value for the March 1, 2007, assessment date.

Conclusion

16. The Assessor established a prima facie case. The Respondents rebutted the Assessor's evidence. The Board finds that the weight of the evidence supports the Respondents' value and determines that the assessed value of the subject property for 2007 is \$346,725.

Final Determination

In accordance with the above findings of fact and conclusions of law, the Indiana Board of Tax Review determines that the assessment should be changed to \$346,725.

ISSUED: May 18, 2012

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, as amended effective July 1, 2007, by P.L. 219-2007, and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. The Indiana Tax Court Rules are available on the Internet at <http://www.in.gov/judiciary/rules/tax/index.html>. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>. P.L. 219-2007 (SEA 287) is available on the Internet at <http://www.in.gov/legislative/bills/2007/SE/SE0287.1.html>