

**STATE OF INDIANA
Board of Tax Commissioners
Appeals Division**

Purgatory Golf Club, Inc.)	On Appeal from the Hamilton County
)	Property Tax Assessment Board
Petitioner,)	of Appeals
)	
v.)	Petition for Review of Assessment, Form 131
)	Petition No. 29-017-99-1-4-00002
Hamilton County Property Tax)	Parcel No. 0707100000007000
Assessment Board Of Appeals)	
and White River Township Assessor,)	
)	
Respondents.)	

Findings of Fact and Conclusions of Law

The Appeals Division (Appeals Division) of the State Board of Tax Commissioners (State Board), having reviewed the facts and evidence, and having considered the issues, now makes the following findings of fact and conclusions of law.

Issues

1. Whether the maintenance building should be priced from the GCM utility storage schedule.
2. Whether the golf course is graded incorrectly.

The taxpayer asserts that certain information submitted to the State Board and identified in these Findings constitute trade secrets under Ind. Code §§ 24-2-3-2 and 6-1.1-35-9. The Appeals Division will treat this information as trade secret information.

Finding of Fact

1. If appropriate, any finding of fact made herein shall also be considered a conclusion of law. Also, if appropriate, any conclusion of law made herein shall be considered a finding of fact.

A. Administrative Proceedings

2. Purgatory Golf Club, Inc. (Purgatory) received the County Property Tax Assessment Board of Appeals' (PTABOA) determination on the underlying Form 130 petition. This determination was dated March 1, 2001 and was for the tax year of March 1, 1999.
3. Pursuant to Ind. Code § 6-1.1-15-3, Mr. John Johantges of Property Tax Group 1 filed a Form 131 petition on behalf of Purgatory seeking a review of the action of the PTABOA. The Form 131 was filed on April 2, 2001.
4. Pursuant to Ind. Code § 6-1.1-15-4, a hearing was held on August 21, 2001, before Hearing Officer Dalene McMillen. Testimony and exhibits were received into evidence. Messrs. John Johantges and Michael Merchant and Mrs. Christine Merchant represented Purgatory. Ms. Lori Harmon represented Hamilton County.
5. The following documents were made part of the record and labeled as Board's Exhibits:
 - a. Board's Ex. A – A copy of the 131 petition.
 - b. Board's Ex. B – Form 117, Notice of Hearing on Petition.
 - c. Board's Ex. C – A letter dated May 29, 2001 from Mr. Johantges requesting a continuance on the hearing scheduled July 10, 2001, a copy

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of the Continuance/Waiver from Mr. Johantges, dated June 6, 2001, and a letter from Ms. Karla Mantia approving the continuance of the hearing, dated June 7, 2001.

- d. Board's Ex. D – Request for additional evidence from the Petitioner, dated August 21, 2001.

6. The following documents were submitted by Purgatory to the Appeals Division:

- a. Petitioner's Ex. 1- A letter from Mr. Johantges to the State Board, dated August 20, 2001.
- b. Petitioner's Ex. 2 – A copy of 50 IAC 2.2-10-6.1 "pricing".
- c. Petitioner's Ex. 3 – A copy of 50 IAC 2.2-11-5 "selection of schedules". (page 103)
- d. Petitioner's Ex. 4 – A copy of 50 IAC 2.2-11-5 "selection of schedules". (page 105)
- e. Petitioner's Ex. 5 – A copy of 50 IAC 2.2-11-6 "commercial and industrial cost schedules" (schedule C).
- f. Petitioner's Ex. 6 – Seventeen interior and exterior photographs of the maintenance building.
- g. Petitioner's Ex. 7 – A letter dated September 20, 2000 from Purgatory to Mr. Johantges, application and certificate for payment, dated November 25, 1999, and a copy of the Development, Design and Construction Agreement, dated November 7, 1997.
- h. Petitioner's Ex. 8 – Three application and certificate for payments, November 25, 1999 and June 25, 1999.
- i. Petitioner's Ex. 9 – Application and Certificate for payment and continuation sheet, dated October 24, 1998.
- j. Petitioner's Ex. 10 – Purgatory's proposed property record card.
- k. Petitioner's Ex. 11 – A copy of 50 IAC 2.2-11-2 GCI light utility storage and small shop.

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- l. Petitioner's Ex. 12 - A copy of 50 IAC 2.2-11-1 GCM for utility storage.
 - m. Petitioner's Ex. 13 – A copy of the Form 130 petition, a copy of the Form 115, a copy of the PTABOA's request for additional evidence, dated September 15, 2000, Purgatory's property record card, and a copy of *CGC Enterprises v. State Board of Tax Commissioners*, 714 N.E. 2d 801 (Ind. Tax 1999).
 - n. Petitioner's Ex. 14 – A golf course comparison table on thirteen golf courses.
 - o. Petitioner's Ex. 15 – The property record cards for thirteen other golf courses (Brickyard, Broadmoor, Meridian Hills, Old Oakland, Crooked Stick, Trophy Club, Wolf Run, West Chase, Legends of Indiana, Links of Heartland Crossing, Plum Creek, Pebble Brook, & Bear Slide).
 - p. Petitioner's Ex. 16 – Internet information for the following golf courses; Brickyard, Crooked Stick, Meridian Hills, Broadmoor, Pebble Brook, Plum Creek, Legends of Indiana, West Chase, Trophy Club, and Wolf Run.
 - q. Petitioner's Ex. 17 – The Internet copy of "Architects list of Indy courses".
 - r. Petitioner's Ex. 18 – Four application and certificate for payments, dated November 25, 1999, June 25, 1999 and October 24, 1998, continuation sheet, and a copy of a letter from Purgatory to Triple C Contracting, dated June 27, 2000.
7. The following documents were submitted by Hamilton County to the Appeals Division:
- a. Respondent's Ex. 1 – A copy of Hamilton County PTABOA's response to the issue on the 131 petition, a copy of 50 IAC 2.2-12-3 "pricing" of golf courses, a letter dated September 20, 2000 from Purgatory to Mr. Johantges, a copy of the application and certificate for payment, dated November 25, 1999, a copy of the Development, Design and Construction Agreement between Purgatory and Triple C Contracting, dated November

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7, 1997, Schedule I of the contract of the maintenance building, cover page on the construction documents, dated November 7, 1997, page 18 of the contract, signature page of the agreement, Purgatory's golf course comparison table, score card for Purgatory, six pages from the Internet on catalog of golf courses, and a description and photographs from the Internet on Purgatory.

8. The assessed value of the property as determined by the PTABOA is:
Land: \$14,670 Improvements: \$173,570 Total: \$188,240
9. Purgatory's property is located at 12160 E. 216th Street, Noblesville, Indiana (White River Township, Hamilton County).
10. The Hearing Officer did not conduct an on-site inspection of the property.
11. Mr. Johantges and Ms. Harmon are certified Level II Indiana Assessors/Appraisers. Johantages and Harmon Testimony.
12. Property Tax Group I, Inc. is compensated on a contingency basis. Johantages Testimony.
13. The disclosure form required by 50 IAC 15-5-5 was provided. Board's Ex. E (request for extension of time) and Petitioner's Ex. 19 (disclosure form).

B. Additional Facts Concerning Maintenance Building

14. This is a one-story maintenance/storage building. The 3600 square foot portion of the building is priced as GCI utility storage and the 2460 square foot portion of

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the building is priced as GCI small shop. Purgatory asks that the entire building be priced as GCM utility storage. See Petitioner's Ex. 1.

15. The 3600 square foot portion of the building is used as utility storage. The 2460 square foot portion contains a small office, restrooms, small repair and maintenance area, and break room. Johantges & Merchant Testimony. Also see Respondent's Ex. 1 & property record card. Partitioning, lights, heating, and interior finish are in the building. Harmon Testimony. Also see property record card.
16. The construction contract provided by Purgatory (Petitioner's Ex. 7) reflects \$86,000 construction costs for the building, but the contract also provides for an initial log purchase of \$165,191.77. Petitioner's Ex. 7/Article 10 Payments. The different amounts were not explained even though this question was also raised by the PTABOA at that stage of the appeal proceedings. Board's Ex. A/Form 115.

C. Additional Facts Concerning Grade/Cost per Hole of Golf Course

17. Purgatory's golf course is assigned an A grade per hole. This equals a base cost of \$83,000/hole. Purgatory asks that grade be reduced to an A minus 10% per hole.
18. Because application of a grade factor is the main factor in determining the base rate per hole for a golf course, questions concerning the correct grade factor and base rate per hole will be considered as one issue.
19. Purgatory is an 18-hole golf course located on 218 acres of land that is varied in terrain (rolling, lakes, and flat). The course was designed by Ron Kern and is

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7,700 yards long, rated par 72. The course has 6 tees per hole with 125 bunkers on the course. The course has a sprinkler system and partial cart paths.

Petitioner's Ex. 14 and Merchant Testimony.

20. Purgatory compares its course to 12 other golf courses located in Hamilton County (Pebble Brook, Plum Creek, and Crooked Stick), Marion County (Brickyard, Meridian Hills, Old Oakland, and Broadmoor), Boone County (Trophy Club and Wolf Run), Hendricks County (West Chase), Morgan County (Heartland Crossing), and Johnson County (Legends of Indiana). These courses have been assigned the following grades: two A grades, one A minus 15%, one B+1, six B, one B plus 17% and one C. The costs per hole range from \$83,000 to \$33,000. Petitioner's Ex. 15/property record cards.
21. Much of the information set forth on Purgatory's golf course comparison table (Petitioner's Ex. 14) is not supported. If information is in the record supporting this information, such as Internet information, Purgatory did not point out or "link" such information to the comparison table.
22. Website information was provided for all "comparables" except Links at Heartland Crossing. Petitioner's Ex. 16. Purgatory did not provide website information on its golf course but Hamilton County did. Purgatory received the IndyGolfers' Choice Award (2001 winner – best family owned course) and is rated a premier course. Respondent's Ex. 1/internet information. Purgatory was written up in national magazines, e.g., *Michigan Golfer* said, "Don't miss this course when you play Indiana" and *Golf Digest* said "All 133 are marvelous splashed-sand stuff, the best since Alister Mackenzie worked his California magic 70 years ago." *Id.* The designer, Ron Kern, had virtually complete artistic freedom to design the course of which he had always dreamed. *Id.*

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23. Purgatory has not hosted a PGA tour, but was designed to host PGA tours. Johantges and Merchant Testimony. Brickyard, Broadmoor, and Crooked Stick have hosted PGA tours. Merchant Testimony.
24. Purgatory has features identified with an AA course, e.g., acreage, yardage, and bunkers. Petitioner's Ex. 14 & Harmon Testimony. Purgatory also has features that are not synonymous with an AA course, e.g., partial cart paths and varied terrain. *Id.*

Conclusions of Law

1. The Petitioner is statutorily limited to the issues raised on the Form 130 petition filed with the Property Tax Assessment Board of Appeals (PTABOA) or issues that are raised as a result of the PTABOA's action on the Form 130 petition. Ind. Code §§ 6-1.1-15-1, -2.1, and -4. See *also* the Forms 130 and 131 petitions. In addition, Indiana Courts have long recognized the principle of exhaustion of administrative remedies and have insisted that every designated administrative step of the review process be completed. *State v. Sproles*, 672 N.E. 2d 1353 (Ind. 1996); 224 Ind. 358, 66 N.E. 2d 896. Regarding the Form 130/131 process, the levels of review are clearly outlined by statute. First, the Form 130 petition is filed with the County and acted upon by the PTABOA. Ind. Code §§ 6-1.1-15-1 and -2.1. If the taxpayer, township assessor, or certain members of the PTABOA disagree with the PTABOA's decision on the Form 130, then a Form 131 petition may be filed with the State Board. Ind. Code § 6-1.1-15-3. Form 131 Petitioners who raise new issues at the State level of appeal circumvent review of the issues by the PTABOA and, thus, do not follow the prescribed statutory scheme required by the statutes and case law. Once an appeal is filed with the State Board, however, Appeals Division of the State Board has the discretion to address issues not raised on the Form 131 petition. *Joyce*

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Sportswear Co. v. State Board of Tax Commissioners, 684 N.E. 2d 1189, 1191 (Ind. Tax 1997). In this appeal, such discretion will not be exercised and the Petitioner is limited to the issues raised in the Form 131 petition filed with the State Board.

2. The Appeals Division is the proper body to hear an appeal of the action of the County pursuant to Ind. Code § 6-1.1-15-3.

A. Indiana's Property Tax System

3. Indiana's real estate property tax system is a mass assessment system. Like all other mass assessment systems, issues of time and cost preclude the use of assessment-quality evidence in every case.
4. The true tax value assessed against the property is not exclusively or necessarily identical to fair market value. *State Board of Tax Commissioners v. Town of St. John*, 702 N.E. 2d 1034, 1038 (Ind. 1998) (Town of St. John V).
5. Property Taxation Clause of the Indiana Constitution, Ind. Constitution Article X, Section 1 (a), requires the State to create a uniform, equal, and just system of assessment. The Clause does not create a personal, substantive right of uniformity and equality and does not require absolute and precise exactitude as to the uniformity and equality of each *individual* assessment. *Town of St. John V*, 702 N.E. 2d at 1039 – 40.
6. Individual taxpayers must have a reasonable opportunity to challenge their assessments. But the Property Taxation Clause does not mandate the consideration of whatever evidence of property wealth any given taxpayer deems relevant. *Id.* Rather, the proper inquiry in all tax appeals is “whether the system

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prescribed by statute and regulations was properly applied to individual assessments.” *Id* at 1040. Only evidence relevant to this inquiry is pertinent to the State Board’s decision.

B. Burden

7. Ind. Code § 6-1.1-15-3 requires the State Board to review the actions of the PTABOA, but does not require the State Board to review the initial assessment or undertake reassessment of the property. The State Board has the ability to decide the administrative appeal based upon the evidence presented and to limit its review to the issues the taxpayer presents. *Whitley Products, Inc. v. State Board of Tax Commissioners*, 704 N.E. 2d 1113, 1118 (Ind. Tax 1998) (citing *North Park Cinemas, Inc. v. State Board of Tax Commissioners*, 689 N.E. 2d 765, 769 (Ind. Tax 1997)).
8. In reviewing the actions of the PTABOA, the State Board is entitled to presume that its actions are correct. “Indeed, if administrative agencies were not entitled to presume that the actions of other administrative agencies were in accordance with Indiana law, there would be a wasteful duplication of effort in the work assigned to agencies.” *Bell v. State Board of Tax Commissioners*, 651 N.E. 2d 816, 820 (Ind. Tax 1995). The taxpayer must overcome that presumption of correctness to prevail in the appeal.
9. It is a fundamental principle of administrative law that the burden of proof is on the person petitioning the agency for relief. 2 Charles H. Koch, Jr., *Administrative Law and Practice*, § 5.51; 73 C.J.S. Public Administrative Law and Procedure, § 128. See also Ind. Code § 4-21.5-2-4 (a)(10) (Though the State Board is exempted from the Indiana Administrative Orders & Procedures Act, it is

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cited for the proposition that Indiana follows the customary common law rule regarding burden).

10. Taxpayers are expected to make factual presentations to the State Board regarding alleged errors in assessment. *Id.* These presentations should both outline the alleged errors and support the allegations with evidence. “Allegations, unsupported by factual evidence, remain mere allegations.” *Id.* (citing *Herb v. State Board of Tax Commissioners*, 656 N.E. 2d. 890, 893 (Ind. Tax 1995)). The State Board is not required to give weight to evidence that is not probative of the errors the taxpayer alleges. *Whitley*, 704 N.E. 2d at 1119 (citing *Clark v. State Board of Tax Commissioners*, 694 N.E. 2d 1230, 1239, n. 13 (Ind. Tax 1998)).
11. The taxpayer’s burden in the State Board’s administrative proceedings is two-fold: (1) the taxpayer must identify properties that are similarly situated to the contested property, and (2) the taxpayer must establish disparate treatment between the contested property and other similarly situated properties. In this way, the taxpayer properly frames the inquiry as to “whether the system prescribed by statute and regulations was properly applied to individual assessments.” *Town of St. John V*, 702 N.E. 2d at 1040.
12. The taxpayer is required to meet his burden of proof at the State administrative level for two reasons. First, the State Board is an impartial adjudicator, and relieving the taxpayer of his burden of proof would place the State Board in the untenable position of making the taxpayer’s case for him. Second, requiring the taxpayer to meet his burden in the administrative adjudication conserves resources.
13. To meet his burden, the taxpayer must present probative evidence in order to make a prima facie case. In order to establish a prima facie case, the taxpayer

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must introduce evidence “sufficient to establish a given fact and which if not contradicted will remain sufficient.” *Clark*, 694 N.E. 2d at 1233; *GTE North, Inc. v. State Board of Tax Commissioners*, 634 N.E. 2d 882, 887 (Ind. Tax 1994).

14. In the event a taxpayer sustains his burden, the burden then shifts to the local taxing officials to rebut the taxpayer’s evidence and justify its decision with substantial evidence. 2 Charles H. Koch, Jr. at § 5.1; 73 C.J.S. at § 128. See *Whitley*, 704 N.E. 2d at 1119 (the substantial evidence requirement for a taxpayer challenging a State Board determination at the Tax Court level is not “triggered” if the taxpayer does not present any probative evidence concerning the error raised. Accordingly, the Tax Court will not reverse the State Board’s final determination even though the taxpayer demonstrates flaws in it).

C. Review of Assessments After *Town of St. John V*

15. Because true tax value is not necessarily identical to market value, any tax appeal that seeks a reduction in assessed value solely because the assessed value assigned to the property does not equal the property’s market value will fail.
16. Although the Courts have declared the cost tables and certain subjective elements of the State Board’s regulations constitutionally infirm, the assessment and appeals process continue under the existing rules until a new property tax system is operative. *Town of St. John V*, 702 N.E. 2d at 1043; *Whitley*, 704 N.E. 2d at 1121.
17. *Town of St. John V* does not permit individuals to base individual claims about their individual properties on the equality and uniformity provisions of the Indiana Constitution. *Town of St. John*, 702 N.E. 2d at 1040.

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D. Additional Conclusions Concerning Maintenance Building

18. The guidelines for selecting the appropriate pricing schedule for a building are found in 50 IAC 2.2-10-6.1. There are four “association groupings” for commercial buildings, and each grouping has a separate schedule to facilitate selection. The four groupings are General Commercial Mercantile (GCM), General Commercial Industrial (GCI), General Commercial Residential (GCR), and General Commercial Kit (GCK). Association groupings are commonly referred to as models or schedules.
19. The maintenance building is priced from the GCI schedule, which includes use types generally associated with industrial related operations. Purgatory argues that the GCM schedule should be used.
20. Assessing officials should select and use the pricing schedule and model that best represents the structure being assessed. 50 IAC 2.2-10-6.1.
21. The actual use of the building is not the determinative factor in model selection, merely a starting point. *CGC Enterprises*, 714 N.E. 2d at 804. Purgatory’s argument that the GCI schedule should not be used because such a model is generally associated with industrial related use is not conclusive of error. The building is not just used for storage. A portion of the building is used as an office, break room, and repair and maintenance shop. The GCM utility storage model does not describe the use of the overall building.
22. The model whose physical features most closely resemble the building being assessed is the correct model to be used regardless of the model’s name. *Id.* In an effort to demonstrate the building’s resemblance to the GCM model,

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Purgatory wrote “yes” or “no” beside *some* features listed for the GCM utility storage model and the GCI light utility storage and GCI small shop models. Petitioner’s Exs. 11 & 12.

23. A “yes” or “no” designation is not sufficient to demonstrate error. For example, it is undisputed that the building has walls. There are only two wall types provided for in the Regulation (excepting open parking garages), and several construction materials fall within each wall type. 50 IAC 2.2-10-6.1. Each model identified by Purgatory contains both wall types (wall type 1 and 2), yet Purgatory writes “no” beside each wall type in each model. Petitioner’s Exs. 11 & 12. It is also undisputed that a portion of the building (approximately 40% of the building) contains an office, restrooms, break room, storage area, small repair and maintenance area. These features necessitate a floor, ceilings, and the like. Purgatory’s favored GCM model does not list such components. The presence of these components, together with the amount of partitioning, lights, heating, and interior finish, disqualified the building from the GCM schedule according to the County. Harmon Testimony. Purgatory’s unsupported “yes” or “no” notations are the equivalent to conclusory statements or unexplained documents that do not rise to the level of probative evidence of error. *Bernacchi v. State Board of Tax Commissioners*, 727 N.E. 2d 1133 (Ind. Tax 2000). Likewise, Purgatory did not explain how or why the photographs (Petitioner’s Ex. 6) supported its claim.
24. Golf facilities such as clubhouses should be valued from the GCM hotel service or general retail model. 50 IAC 2.2-11-5. However, maintenance and service shops should be valued using the GCI small shop model. *Id.*
25. While construction cost information has a place in assessment, such costs do not dictate what model most closely resembles the building being assessed. For

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example, a construction cost of \$100,000 does not require that a building be priced as utility storage any more than a construction cost of \$300,000 requires that a building be priced as a medical office. Purgatory did not provide a probative analysis linking the contract price of \$86,000 (with questions unanswered concerning that cost) to the relevant use-type of the building.

26. For all reasons set forth above, Purgatory did not present probative evidence of error. Accordingly, there is no change made to the assessment as a result of this issue.

E. Additional Conclusions Concerning Grade/Cost per Hole

27. Purgatory argues that the grade assigned to this course and base rate per hole is excessive. In support of this claim, Purgatory provides information on its golf course and compares its golf course with other golf courses. The “comparable” golf courses have the same or lower grade factor applied to them.
28. There are five grade factors for regulation play golf courses. 50 IAC 2.2-12-5. A base price per hole is then assigned based upon the grade used. The golf course is currently assigned an A grade factor. Purgatory seeks a grade factor of A minus 10%.
29. An A grade golf course is defined by 50 IAC 2.2-12-5 as follows:

Excellent quality course, designed to accommodate professional championship play, 18 holes on 160 acres of rolling and laked terrain, 6,800 to 6,900 yards long, rated par 72, and featuring a completely automatic sprinkler system throughout, 8,000 S.F. tilled greens, 2,100 S.F.

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tees with 2 to 3 tee locations, an average of 3 bunkers per hole, and good quality asphalt paved roadways.

30. An AA grade course is defined by 50 IAC 2.2-12-5 as follows:

Superior quality course, designed to accommodate professional championship play, 18 holes on 180 acres of rolling and laked terrain, 7,200 yards long, rated par 72, and featuring a completely automatic sprinkler system throughout, 10,000 S.F. tiled greens, 2,400 S.F. tees with 2 tee locations, 3 to 4 bunkers per hole (average), good quality asphalt paved roadways.

31. A B grade course is defined by 50 IAC 2.2-12-5 as follows:

Good quality private club type course, 18 holes on 130 acres of rolling terrain, 6,400 to 6,500 yards long, rated par 70, and featuring an automatic sprinkler system serving the greens and tee and a manual system on fairways, 5,000 S.F. tilled greens, 1,800 S.F. tees with 2 tee locations, an average of 2 bunkers per hole and good quality asphalt paved roadways.

32. The base cost/hole for a golf course represent neither the best nor the cheapest quality courses. Therefore, costs may be adjusted upwards or downwards by 10% to 25% as required. Also, for courses exhibiting different quality grade features, interpolation between grades is allowed. 50 IAC 2.2-12-5, Schedule G.

33. One half of the features set forth on Purgatory's course comparison (Petitioner's Ex. 14) are features of an AA or A course, e.g., par 72, 7,700 yards long, 6 tees per hole, 218 acres, and 125 bunkers. Petitioner's Ex. 14. These features do

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not support Purgatory's claim for a lower grade. Also, the course was designed to host PGA tours. Merchant Testimony. Though not specifically included in the definitions set forth in 50 IAC 2.2-12-5, the fact that Purgatory is rated a premier course and was written up in national magazines (*Michigan Golfer* said, "Don't miss this course when you play Indiana" and *Golf Digest* said "All 133 are marvelous splashed-sand stuff, the best since Alister Mackenzie worked his California magic 70 years ago") do not assist Purgatory in this appeal. Respondent's Ex. 1/internet information.

34. It is noted that Purgatory provided Internet information on all but one "comparable", but did not provide Internet information on its own course. Purgatory's information is available on the same website (indygolf.com) as the other "comparables". Activities such as this do not lend credibility to Purgatory in this appeal.
35. Though Purgatory provided information reflecting that some of the features of its course are not described for an AA or A golf course (Petitioner's Ex. 14). Purgatory did not explain how or why the existence of these features supported the grade sought. Instead, Purgatory offered only conclusory statements.
36. Purgatory attempted to compare its course with others in order to secure a lower grade. The golf course comparison (Petitioner's Ex. 14) does not show a definitive pattern between course features and application of the Regulation – or a definitive pattern between each comparison course and the grades assigned. For example, six courses including Purgatory have the requisite number of acres to fall within the AA grade (Brickyard, Crooked Stick, Trophy Club, Wolf Run, Links at Heartland, and Purgatory). Three of these courses are graded A (Brickyard, Crooked Stick, and Purgatory), two are graded B (Wolf Run and Links at Heartland) and Trophy Club is graded C. Nine courses including Purgatory

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have a 72 par which is a feature of an AA or A grade (Brickyard, Broadmoor, Old Oakland, Crooked Stick, Trophy Club, Legends, Links at Heartland, Plum Creek, and Purgatory), yet six of these courses are rated below an A grade (Broadmoor, Old Oakland, Trophy Club, Legends, Links at Heartland and Plum Creek).

Considering yardage and number of tees, all courses listed by Purgatory (for which such information is given) fall within the AA or A grade category according to the Regulation, but nine of the courses have assigned less than an A grade. Purgatory has more bunkers than Brickyard and Crooked Stick, yet all of these courses have the same grade. The point of this lengthy analysis is that perhaps these comparisons simply reflect that different assessors gave different weight to the features contained in the narrative of the Regulation or that other features/amenities of the various courses were also considered.

37. For the reasons above, Purgatory did not provide probative evidence of error or probative evidence supporting the grade sought. Accordingly, there is not change made in the assessment as a result of this issue.