

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

**Petition:** 03-014-17-1-4-00588-20  
**Petitioner:** RAW Corporation  
**Respondent:** Bartholomew County Assessor  
**Parcel:** 03-07-20-140-006.500-014  
**Assessment Year:** 2017

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

**Procedural History**

1. On June 15, 2020, RAW Corporation filed a Form 130 petition with the Bartholomew County Assessor. In the space provided for identifying the tax year at issue, Raw wrote “2020-17.” In the space asking for the reasons for the requested change, Raw wrote “Question: IBTR valuation then overturned by local?” Above the word valuation, Raw included a barely legible date in parentheses, which appears to be “2015.” *Resp’t Ex. F.*
2. After holding a hearing, the Bartholomew County Property Tax Assessment Board of Appeals (“PTABOA”) issued a Form 115 determination denying RAW’s appeal. The decision listed the assessment date as January 1, 2017, and it determined the following values:

<b>Land</b>	<b>Improvements</b>	<b>Total</b>
\$33,800	\$129,000	\$162,800

3. RAW responded by filing a Form 131 petition with the Board, electing to proceed under our small-claims procedures. RAW listed 2017 as the assessment year under appeal and attached the PTABOA’s determination for that year. In the space provided for identifying the reasons it believed the assessment was incorrect, RAW wrote:

This property was on appeal for 2015, 2016, 2017, 2018, 2019, 2020[.]  
I have just rec’d 2017 form 115 – the original impetus for appeal was the  
change in assessment from 2014 (total assessment = 112,700) to 2014 (total =  
197,800)[.] IBTR gave a determination on 5-1-18<sup>1</sup> that was ignored by local  
assessor.

*Form 131 pet.*

---

<sup>1</sup> This appears to refer to our determination of RAW’s appeal of the property’s 2015 assessment. *See RAW Corp. v. Bartholomew Cnty. Ass’r*, (IBTR April 25, 2018). We issued that determination in April 2018, but it was not posted to our website until May.

4. We issued a notice setting a telephonic hearing on RAW’s petition for May 25, 2021. The notice listed 2017 as the assessment year on appeal.
5. Erik Jones, our designated administrative law judge (“ALJ”), held the hearing as scheduled. When it became apparent at the hearing that there was some confusion over which year or years were under appeal, the ALJ informed the parties that the only Form 131 petition we received was for 2017 and that would be the only year at issue in the hearing.
6. Neither the ALJ nor the Board inspected the property. RAW’s secretary and treasurer, Janice Whittington, appeared for RAW. Bartholomew County Assessor Ginny Whipple represented herself. Both were sworn as witnesses and testified.

### **Record**

7. The parties offered the following exhibits as part of the official record:

Petitioner’s Exhibit 1	PRC (all reports),
Petitioner’s Exhibit 2	Letter accompanying appeal dated Oct. 15, 2020,
Petitioner’s Exhibit 3	PRCs 2014-2016, 2018-2020.
Respondent’s Exhibit A	Whipple Resume,
Respondent’s Exhibit B	Statement of Professionalism,
Respondent’s Exhibit C	2019 PRC,
Respondent’s Exhibit D	2020 PRC,
Respondent’s Exhibit E	Aerial Photograph of Parcel,
Respondent’s Exhibit F	Form 130,
Respondent’s Exhibit G	E-mail from Dean Layman dated July 22, 2020,
Respondent’s Exhibit H	E-mail from Dean Layman dated July 28, 2020,
Respondent’s Exhibit I	E-mail from Janice Whittington dated July 30, 2020,
Respondent’s Exhibit J	PTABOA Minutes from Sept. 1, 2020 meeting,
Respondent’s Exhibit K	Timeline of Appeals.

8. The record also includes (1) all documents filed by the parties, (2) all orders and notices issued by the Board or our ALJ, and (3) an audio recording of the hearing.

### **Objections**

9. The Assessor objected to portions of Petitioner’s Exhibit 3—property record cards (“PRCs”) for the subject property for 2014-2016 and 2018-2020—on grounds that PRCs for years other than 2016 and 2017 were irrelevant. RAW responded that it was seeking a consistent, linear assessment for multiple years. As the ALJ indicated at the hearing and we discuss in more detail below, RAW’s claims are limited to the 2017 assessment

year. Nonetheless, all the PRCs are at least marginally relevant in that they offer background helpful to understanding RAW's claims. Indeed, most of them contain some information about the 2017 assessment. We therefore overrule the objections.

### Summary of Contentions

#### A. RAW's contentions.

10. According to Whittington, the subject property has a "strange lineage" of assessed values. In some instances, the PRCs list a succession of different values for the same year. RAW is therefore seeking a baseline assessment so the values will not be "all over the board" going forward. Whittington believes the impetus for these scattered assessed values began as far back as 2014, when the property's assessment jumped nearly \$75,000 after the Assessor changed the wall types used to compute the assessment. But Whittington testified that RAW had not done anything to change the property. *Whittington testimony and argument; Pet'r Ex. 1.*
11. In an appeal covering the 2016 assessment year, RAW offered an appraisal for multiple properties, and the PTABOA allocated that total value among those various properties. It applied \$161,500 to the subject property. The values the Assessor applied to the subject property for succeeding years, including 2017, were close to that level. Indeed, at one point in the hearing, Whittington indicated that she did not think the 2017 assessment needed further review. Nonetheless, she believed that the PTABOA should have allocated only \$155,000 of the appraised value to the subject property and asked us to reduce the assessment to that level. *See Whittington testimony and argument.*

#### B. The Assessor's contentions.

12. Given the ambiguity of RAW's Form 130 petition, the Assessor's office contacted Whittington to try to clarify which assessment year RAW was seeking to appeal. The response was vague. At the PTABOA hearing, Whittington's testimony made it apparent that RAW was challenging the 2020 assessment, although she also mentioned the 2016 assessment. *Whipple Testimony; Resp't Exs. G-H.*
13. The 2020 assessment is the only one for which RAW's Form 130 petition would have been timely. The statutory deadline for appealing all previous years had long since lapsed. In any case, RAW offered no probative evidence to show the property's value and therefore failed to meet its burden of proof. *Whipple argument.*

### Analysis

14. RAW's ambiguous Form 130 petition led to unnecessary confusion in this appeal. But RAW's Form 131 petition addressed only the 2017 assessment year. That is the year RAW listed in the space designated for identifying the year on appeal. It is also the only

year for which RAW attached a PTABOA determination. It is the year specified in our hearing notice. Thus, 2017 is the only year before us.

15. The Assessor argues that RAW's appeal was untimely to challenge its assessed value for 2017. Indiana Code § 6-1.1-15-1.1 sets different deadlines for different types of appeals. To appeal a property's assessed value for assessment dates prior to January 1, 2019, a taxpayer had to file notice by the earlier of (1) 45 days after the date notice of assessment was mailed, or (2) 45 days after the date the tax statement was mailed. I.C. § 6-1.1-15-1.1(b)(1).
16. RAW challenges the assessed value of its property. The only Form 130 petition in the record was filed June 15, 2020—more than three years after the assessment date. Although the Assessor did not offer any evidence to show if or when a Form 11 notice or tax bill was mailed for the 2017 assessment, RAW did not even try to dispute the Assessor's claim that the appeal was untimely for 2017.
17. Addressing the merits of RAW's claims would not change the result. Generally, a taxpayer seeking review of an assessing official's determination bears the burden of proof. Although the legislature has recognized exceptions to this general rule under certain circumstances (*see, e.g.*, I.C. § 6-1.1-15-17.2), Whittington expressly said that RAW did not intend to argue that the Assessor bore the burden of proof.
18. RAW did not meet its burden. A taxpayer challenging the assessed value of its property generally cannot meet its burden simply by contesting the processes used to compute the assessment. Instead, the taxpayer must offer evidence that complies with generally accepted appraisal principles to show the property's market value-in-use. *See Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2016) (identifying the types of evidence a taxpayer may use to challenge an assessment).
19. RAW offered no valuation evidence whatsoever. At most, Whittington referenced an earlier appraisal for multiple properties and said that she believed the proper allocation for the subject property would be \$155,000. But she did not offer the appraisal. She did not even indicate the value to which the appraiser concluded, much less how she arrived at her requested allocation. RAW instead focused on what Whittington described as the property's non-linear assessments over the years. But as the Tax Court has explained, "each tax year—and each appeal process—stands alone." *Fisher v. Carroll Cnty. Ass'r*, 74 N.E.3d 582 (Ind. Tax Ct. 2017). Evidence of a property's assessment from one year therefore has little bearing on its true tax value in another. *See Fleet Supply, Inc. v. State Bd. of Tax Comm'rs*, 747 N.E.2d 645, 650 (Ind. Tax Ct. 2001).<sup>2</sup>

---

<sup>2</sup> The result would be the same even if we were to consider the Form 131 petition as including an appeal of the 2020 assessment. RAW would have failed to meet its burden of proof for the same reasons we have outlined.

## 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 2017 assessment.

ISSUED: 8-11-21

\_\_\_\_\_  
Chairman, Indiana Board of Tax Review

Betsy J. Brand  
Commissioner, Indiana Board of Tax Review

Jonathan R. Elrod  
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>.