

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

Petition #: 48-003-02-1-5-00215
Petitioner: Randall Fite
Respondent: Anderson Township Assessor (Madison County)
Parcel #: 1886911
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 Petitioner initiated an assessment appeal with the Madison County Property Tax Assessment Board of Appeals (PTABOA) by written document dated January 12, 2004.
2. The Petitioner received notice of the decision of the PTABOA on February 25, 2004.
3. The Petitioner filed an appeal to the Board by filing a Form 131 with the county assessor on March 26, 2004. The Petitioner elected to have this case heard in small claims.
4. The Board issued a notice of hearing to the parties dated November 24, 2004.
5. The Board held an administrative hearing on January 13, 2005, before the duly appointed Administrative Law Judge Debra Eads.
6. Persons present and sworn in at hearing:
 - a) For Petitioner: Randall Fite, Petitioner
 - b) For Respondent: Dennis Plackard, Anderson Township Deputy Assessor
Patricia Davis, Anderson Township Representative
Dave Simmons, Anderson Township Representative

Carol Fite, spouse of Petitioner, was present at the hearing but was not sworn in.

Facts

7. The property is classified as residential, as is shown on the property record card for parcel # 1886911.
8. The Administrative Law Judge (ALJ) did not conduct an inspection of the property.
9. Assessed Value of subject property as determined by the Madison County PTABOA: Land \$5,400, Improvements \$29,700.
10. Assessed Value requested by Petitioner: Land \$5,400, Improvements \$22,600.

Issues

11. Summary of Petitioner's contentions in support of alleged error in assessment:
 - a) An appraisal of the subject property dated January 2, 2001 indicates a value of \$28,000. *Petitioner Exhibit 1.*
 - b) The appraisal was completed in order to establish a value for the property when the owner purchased it from his mother. *R. Fite testimony.*
12. Summary of Respondent's contentions in support of the assessment:
 - a) The Respondent questioned whether the Petitioner could use the appraisal as an indication of value since the appraisal was completed for Wilma Fite and the appraisal states that no one other than the person for whom the appraisal was completed may use it for any purpose without the permission of the appraiser. *Simmons testimony.*
 - b) The Respondent submitted property record cards for eight (8) properties in the subject neighborhood indicating assessed values ranging from \$36,000 to \$46,900. *Respondent Exhibit 1.* The properties are similar to the subject in grade, condition, and square footage. *Simmons testimony.* An accompanying spreadsheet indicates that two of those properties sold in 2004. *Respondent Exhibit 1.*

Record

13. The official record for this matter is made up of the following:
 - a) The Petition, and all subsequent pre-hearing submissions by either party.
 - b) The tape recording of the hearing labeled BTR # 5956.
 - c) Exhibits:

Petitioner Exhibit 1: Appraisal of the subject property dated January 2, 2001

Respondent Exhibit 1: Spreadsheet comparison of the subject property to eight (8) other properties and the property record cards of the comparable properties

Board Exhibit A: 131 Petition

Board Exhibit B: Notice of Hearing

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 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. Wash. 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”).
- c) Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner's evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner's evidence. *Id;* *Meridian Towers*, 805 N.E.2d at 479.
- d) Indiana's assessment regulations provide that for the 2002 general reassessment, a property's assessment must reflect its value as of January 1, 1999. *Long v. Wayne Township Assessor*, Cause No. 49T10-0404-TA-20 at 8 (Ind. Tax Ct. corrected original opinion dated January 28, 2005); 2002 REAL PROPERTY ASSESSMENT MANUAL at 4 (incorporated by reference at 50 IAC 2.3-1-2). Consequently, a party relying on an appraisal performed substantially after January 1, 1999 must provide some explanation as to how the appraised value demonstrates or is relevant to the property's market value-in-use as of January 1, 1999. *See Long*, slip op. at 8-9 (holding that an appraisal performed on December 10, 2003 lacked probative value).

15. The Petitioner did not provide sufficient evidence to support his contentions. This conclusion was arrived at because:
- a) The Petitioner relied upon an appraisal estimating the market value of the subject property to be \$28,000. However, the appraisal estimated the subject property's market value as of January 2, 2001. As explained above, the relevant valuation date for the 2002 general reassessment is January 1, 1999. MANUAL at 4.
 - b) The Petitioner bore the burden of producing some evidence to explain how the appraised value of the subject property related to its market value-in-use as of January 1, 1999. *See Long*, slip. op. at 8-9. The Petitioner failed to present any evidence in that regard. Consequently, the appraisal submitted by the Petitioner lacks probative value.
 - c) Based on the foregoing, the Petitioner failed to establish a prima facie case for a change in assessment.

Conclusion

16. The Petitioner failed to make a prima facie case. The Board finds in favor of Respondent.

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.