

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

Petition No.: 31-020-22-1-5-00812-22
Petitioners: John and Carl Redden
Respondent: Harrison County Assessor
Parcel: 31-16-11-200-009.000-020
Assessment Year: 2022

The Indiana Board of Tax Review (“Board”) issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. John and Carl Redden contested the 2022 assessments of real property located at 7020 New Amsterdam Road, Central, Indiana, 47110. The Harrison County Property Tax Assessment Board of Appeals (“PTABOA”) issued a determination valuing the property at \$600 for land and \$0 for improvements for a total of \$600.
2. The Petitioners timely appealed to the Board, electing to proceed under the small claims procedures. On April 11, 2023, Natasha Marie Ivancevich, the Board’s Administrative Law Judge (“ALJ”), held an in-person hearing. Neither the Board nor the ALJ inspected the subject property.
3. John Redden appeared *pro se*. Ayn Engle appeared as counsel on behalf of the Harrison County Assessor. John Redden and Kenneth Surface, consultant for the Assessor, testified under oath.

Record

4. The official record for this matter is made up of the following:

a) Exhibits:

Petitioner Ex. 1:	Warranty Deeds
Petitioner Ex. 2:	Presidential Deeds
Respondent Ex. A:	Property Record Card
Respondent Ex. C:	Parcel Information
Respondent Ex. E:	Aerial Map
Respondent Ex. F:	Redden Warranty Deed
Respondent Ex. G:	Robson Warranty Deed
Respondent Ex. H:	Warranty Deed

Respondent Ex. I: 1972 Plat Book
Respondent Ex. J: Plat Book

- b) The record also includes the following: (1) all pleadings and documents filed in this appeal; (2) all orders, and notices issued by the Board or ALJ; and (3) a digital recording of the hearing.

Findings of Fact

5. The subject property is a 2.5 acre lot located in Central, Indiana. *Respondent Ex. A.*

Contentions

6. Summary of the Petitioners' case:
- a) The Petitioners argued the property is incorrectly assessed because the lot size is incorrect. *Redden testimony.*
- b) The Petitioners also made numerous claims that were difficult to follow. These included allegations of racial discrimination, corruption, and lack of due process. Mr. Redden also claimed to have "presidential deeds" for the subject property. Finally, at one point he asked to end the hearing because he had filed a Federal lawsuit against the Assessor.¹ *Redden testimony.*²
7. Summary of the Respondent's case:
- a) The Assessor argued the assessment is correct because the subject property is 2.5 acres; the assessment followed the guidelines; and the valuation represented the market value-in-use. *Surface testimony; Engle argument.*

Objections

8. The Assessor objected to the admission of Petitioner's Exhibit 1 and 2, the deeds, on the grounds they were not exchanged, and they were not identifiable. The ALJ took the objection under advisement. As to the exchange, we overrule the objection because the Assessor did not establish that an exchange was requested prior to the hearing pursuant to 52 IAC 4-8-2. As to the other part of the Assessor's objection, we find it goes more to the weight of the evidence, rather than its admissibility. Thus, we overrule the objection and admit the exhibits.

¹ We treat this as a request to continue the hearing. Pursuant to 52 IAC 4-7-2, motions for continuance made less than two business days prior to the hearing may only be granted upon a showing of extraordinary circumstances. The Petitioners made no such showing, thus their request is denied.

² Mr. Redden's conduct during the hearing was extremely hostile and at several points crossed the line of acceptable behavior. He also repeatedly ignored the instructions of the ALJ. We caution Mr. Redden that in the future such conduct may result in the summary dismissal of his appeal pursuant to 52 IAC 4-9-6.

9. The Petitioners objected to the admission of Respondent's Exhibit A, the property record card, because it does not go back to the date the property was purchased. The ALJ took the Petitioners' objection under advisement. The Petitioners did not cite to any rule or authority that would merit the exclusion of the exhibit. For that reason, we overrule the objections and admit the exhibits.
10. The Petitioners also objected to the admission of Respondent's Exhibits C and E, information about the subject parcel and an aerial map. The ALJ took the objections under advisement. The Petitioners did not cite to any rule or specific reason that would merit the exclusion of the exhibits. For that reason, we overrule the objections and admit the exhibits.

Analysis

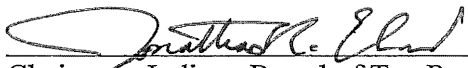
11. The Petitioners failed to make a prima facie case for reducing the property's 2021 assessment.
 - a) Generally, an assessment determined by an assessing official is presumed to be correct. 2021 Real Property Assessment Manual at 3. The petitioner has the burden of proving the assessment is incorrect and what the correct assessment should be. *Piotrowski v. Shelby County Ass'r*, 177 N.E.3d 127, 131-32 (Ind. Tax Ct. 2021).
 - b) The goal of Indiana's real property system is to arrive at an assessment reflecting a property's true tax value. 50 IAC 2.4-1-1(c). True tax value does not mean "fair market value" or "value of the property to the user." I.C. § 6-1.1-31-6(c), (e). Instead, it is determined under the rules of the DLFG. I.C. § 6-1.1-31-5(a); I.C. § 6-1.1-31-6(f). The DLGF defines true tax value as "market value-in-use" which it in turn defines as "[t]he market value-in-use of a property for its current use, as reflected by the utility received by the owner or by a similar user, from the property." 2021 Real Property Assessment Manual at 2.
 - c) Evidence in an assessment appeal should be consistent with that standard. For example, a market value-in-use appraisal prepared in accordance with the Uniform Standards of Professional Appraisal Practice often will be probative. *See Id.*; *Kooshtard Property VI, LLC v White River Twp. Ass'r*, 836 N.E.2d 501, 506 n.6 (Ind. Tax Ct. 2005). A party may also offer actual construction costs; sales information for the property under appeal; sales or assessment information for comparable properties; and any other information compiled according to generally accepted appraisal principles. *See Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2006). Simply attacking the methodology used to determine an assessment, however, does not suffice: instead, a party must offer market-based evidence to show the property's assessed value does not reflect its market value-in-use. *Piotrowski*, 177 N.E.3d at 132; 50 IAC 2.4-1-1(c). Regardless of the method used, a party must explain how its evidence relates to the relevant valuation date. *Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). For 2022 assessments, the valuation date was January 1, 2022. *See* I.C. § 6-1.1-2-1.5(a).

- d) The Petitioners made some claims that the acreage on the property record card was incorrect, but he presented no reliable evidence showing what the correct acreage should be. In addition, simply attacking the methodology used to determine an assessment is not sufficient to warrant any change in the assessment.
- e) The Petitioners also made a number of other claims of injustice. Although they are difficult to decipher, most of the allegations appear to lie outside the jurisdiction of this Board. Thus, we need not address those claims. For any remaining, we note that they failed to cite to any rule or authority supporting his position. Thus, they are not entitled to any relief on these grounds.
- f) Where the Petitioner has not supported its claim with probative evidence, the Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Indus. v. Dep't of Local Gov't Fin.*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

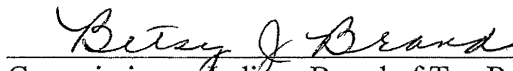
Final Determination

12. The Petitioners failed to make a prima facie case that they were entitled to any relief. Thus, we find for the Assessor and order no change to the assessment.

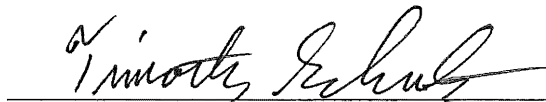
ISSUED: _____



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 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>>.