

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-041-02-1-5-00137
Petitioners: Robert & Betty Hardy
Respondent: Department of Local Government Finance
Parcel #: 003-31-25-0096-0001
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. An informal hearing as described in Ind. Code § 6-1.1-4-33 was held between the Petitioner and the Respondent. The Department of Local Government Finance (DLGF) determined that the Petitioner's property tax assessment for the subject property was \$15,400 and notified the Petitioner on March 12, 2004.
2. The Petitioner filed a Form 139L on April 12, 2004.
3. The Board issued a notice of hearing to the parties on July 29, 2004.
4. A hearing was held on September 15, 2004, in Crown Point, Indiana before Special Master Barbara Wiggins.

Facts

5. The subject property is a vacant parcel of land with minor site improvements located at: 7300 W. 141st Place, Cedar Lake, in Center Township.
6. The Special Master did not conduct an on-site visit of the property.
7. Assessed Value of the subject property as determined by the DLGF:
Land \$12,300 Improvements \$3,100 Total \$15,400
8. Assessed Value requested by the Petitioner during hearing:
\$105,000 with the adjoining home site parcel

9. The following persons were present and sworn in at the hearing:

For Petitioner: Robert Hardy, Co-Owner

For Respondent: David Depp, Staff Appraiser, Cole-Layer-Trumble

Issues

10. Summary of Petitioner's contentions in support of alleged error in assessment:
The Petitioner's appraisal report in 2002 provides a combined value for this parcel and parcel 003-31-25-0096-0003 of \$106,500 and proves the assessment is too high.
11. Summary of Respondent's contentions in support of assessment:
The Respondent initially contended the appraisal was for the home site alone but, after further study and testimony, agreed the appraised value was for both parcels.

Record

12. 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 Lake Co. #370.
 - c. Exhibits:
 - Petitioners' Exhibit 1: October 2002 Appraisal Report¹
 - Respondent's Exhibit 1: Trended 2002 Appraisal Stipulation Worksheet²
 - Respondent's Exhibit 2: Trended 2002 Appraisal Stipulation Worksheet showing the value split between parcels³
 - d. These Findings and Conclusions.

Analysis

13. 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).

¹ The Petitioner introduced the appraisal at the hearing but failed to leave the document with the Special Master.

² The Respondent's calculations were submitted after the hearing.

³ This calculation was also submitted after the hearing.

- 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. Washington 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.
14. The Petitioner provided sufficient evidence to support the Petitioner’s contention for a reduction in assessed value. This conclusion was arrived at because:
- a. The Petitioner provided a certified appraisal dated October 2002 for the subject vacant land and the adjoining home site (parcel # 003-31-25-0096-0003) with a total value of \$106,500. *Petitioners’ Exhibit 1*.
 - b. The Respondent testified the appraisal was for the home site only and not the parcel under contention in this petition; however, after further discussions and review, the Respondent concurred the appraisal included the subject parcel. *Depp testimony*.
 - c. Subsequent to the hearing, the Respondent submitted calculations trending the appraisal cost to the January 1, 1999, valuation date and allocating the value between the subject parcel and the adjoining parcel. The 2002 appraised value of \$106,500 was trended to 1999 value of \$90,000. *Respondent’s Exhibits 1, 2*.
 - d. The Respondent’s revised opinion for the subject property’s 2002 assessed valuation is: Land: \$5,400 Improvements: \$3,100 Total: \$8,500

Conclusion

15. The Petitioner made a prima facie case for a reduction in the assessed value of the property. The Respondent agreed a change was warranted during hearing. The Board finds in favor of the Petitioner.

Final Determination

In accordance with the above findings and conclusions, the Indiana Board of Tax Review now determines that the assessment should be changed to a total assessed value of \$8,500 for this parcel.

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.