

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

**Petition #:** 45-032-02-1-4-00490  
**Petitioners:** Roger A. & Carole Ladd  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 009-20-13-0128-0004  
**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 informal hearing as described in Ind. Code § 6-1.1-4-33 was held on January 6, 2004, in Lake County. The Department of Local Government Finance (DLGF) determined that Petitioners' property tax assessment for the subject property is \$303,800 and notified the Petitioners on March 26, 2004.
2. Petitioners filed a Form 139L on April 23, 2004.
3. The Board issued a notice of hearing to the parties dated March 11, 2005.
4. Special Master Joseph Stanford held a hearing April 11, 2005, in Crown Point.

**Facts**

5. Subject property is located at 6616 W. Lincoln Highway, Crown Point, in St. John Township.
6. The subject property consists of two buildings on 9.277 acres of commercial/industrial land.
7. The Special Master did not conduct an on-site visit of the property.
8. The DLGF determined the assessed value of the subject property to be \$199,800 for the land and \$104,000 for the improvements for a total assessed value of \$303,800.
9. The Petitioners requested an assessed value of \$199,800 for the land and \$60,000 for the improvements for a total assessed value of \$256,800.
10. Roger A. Ladd, one of the property owners, and Tommy Bennington, representing the DLGF, appeared at the hearing and were sworn as witnesses.

## **Issue**

11. Summary of Petitioners' contentions in support of an alleged error in the assessment:
  - a) The Petitioners allege that the buildings on the subject property are pole barns, not pre-structured buildings. *Ladd testimony.*
  - b) Further, according to the Petitioners, the front building is old and in very poor condition. The floors are sinking and the roof is sagging. The Petitioners testified that "real estate people" have stated that the only value to the building is the "demolished value." *Ladd testimony.*
  - c) Finally, the Petitioners allege the assessed value of the buildings is 10-20% too high. *Ladd argument.*
12. Summary of Respondent's contentions in support of the assessment:
  - a) An error discovered on the property record card lowers the correct assessment of the buildings from \$104,000 to \$99,800. *Bennington testimony, Respondent Exhibit 4.*

## **Record**

13. The official record for this matter is made up of the following:
  - a) The Petition,
  - b) The tape recording of the hearing labeled Lake Co 1509,
  - c) Exhibits:
    - Respondent Exhibit 1 - Original subject property record card,
    - Respondent Exhibit 2 - Photograph of subject property,
    - Respondent Exhibit 3 - Neighborhood land value summary sheet,
    - Respondent Exhibit 4 - Corrected subject property record card,
  
    - Board Exhibit A - Form 139 L,
    - Board Exhibit B - Notice of Hearing,
    - Board Exhibit C - Sign-in Sheet,
  - d) These Findings and Conclusions.

## **Analysis**

14. The most applicable governing cases are:

- a) A Petitioner seeking a review of a determination of the Department of Local Government Finance 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 Township Assessor*, 805 N.E.2d 475, 478 (Ind. Tax 2003); *see also, Clark v. State Board of Tax Commissioners*, 694 N.E.2d 1230 (Ind. Tax 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. Washington Township Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax 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 Insurance Company v. Maley*, 803 N.E.2d 276 (Ind. Tax 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner’s evidence. *Id*; *Meridian Towers*, 805 N.E.2d at 479.
15. Petitioner did not provide sufficient evidence to support Petitioners’ contentions. However, the Respondent agreed to reduce the value of one of the buildings in Petitioners’ assessment. This conclusion was arrived at because:
- a) Petitioners contend that the subject buildings are pole barns rather than pre-engineered buildings; however, Petitioners did not show how this affects the market value in use of the buildings, nor did Petitioners show the difference in value between pole barns and pre-engineered buildings in general.
  - b) Petitioners, further, submitted no evidence of the market value of the subject buildings and no evidence to support their contention that the subject buildings should be valued at \$60,000.
  - c) Petitioners, therefore, have failed to raise a prima facie case that their property is incorrectly assessed. Where the Petitioner has not supported his 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 Gov’t Fin.*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).
  - d) Respondent, however, agreed to a corrected property record card that lowered the assessment of the subject buildings to \$99,800. The Board accepts this reduced valuation.

### **Conclusion**

- 16. Petitioner failed to make a prima facie case. However, the Respondent agreed that the assessment on one of the buildings should be reduced. The Board, therefore, finds that the assessment on the improvements should be lowered from \$104,000 to \$99,800.

## Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should 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. You must name in the petition and in the petitioner's caption the persons who were parties to any proceeding that led to the agency action under Indiana Tax Court Rule 4(B)(2), Indiana Trial Rule 10(A), and the Indiana Code §§ 4-21.5-5-7(b)(4), 6-1.1-15-5(b). The Tax Court Rules provide a sample petition for judicial review. The Indiana Tax Court Rules are available on the Internet at <http://www.in.gov/judiciary/rules/tax/index.html>. The Indiana Trial Rules are available on the Internet at [http://www.in.gov/judiciary/rules/trial\\_proc/index.html](http://www.in.gov/judiciary/rules/trial_proc/index.html). The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code> .**