

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition #:** 45-001-02-1-5-00012  
**Petitioner:** Roland Wilson  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 001-25-47-0177-0005  
**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 \$12,200 and notified the Petitioner.
2. The Petitioner filed a Form 139L on April 14, 2004.
3. The Board issued a notice of hearing to the parties dated June 22, 2004.
4. A hearing was held on August 10, 2004, in Crown Point, Indiana before Special Master Barbara Wiggins.

### Facts

5. The subject property is located at: 718 Matthews Street, Gary, in Calumet Township.
6. The subject property is a single-family home on .118 acres of land.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed Value of subject property as determined by the DLGF:  
Land \$3,300 Improvements \$8,900 Total \$12,200
9. Assessed Value requested by Petitioner:  
Total \$6,000

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

For Petitioner: Roland & Sandra Wilson, Property Owners  
For Respondent: David Depp, Cole-Layer-Trumble Appraiser

### **Issue**

11. Summary of Petitioner's contentions in support of alleged error in assessment:

The property assessment is too high due to the poor condition of the property, which has been vandalized and the garage burnt. The photographs show the condition of the house and garage. *R. Wilson testimony; Petitioner's Exhibit 1.*

12. Summary of Respondent's contentions in support of assessment:

The assessed value is fair. However, the garage should be removed and the assessment should be reduced \$1,200. *Depp testimony.*

### **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 Lake Co. #254 and #258.
- c) Exhibits:  
Petitioner Exhibit 1: Property record card and photographs of subject property
- 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. 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.
15. The Petitioner did not provide sufficient evidence to support the Petitioner’s contentions regarding the value of the property, with the exception of the garage issue. This conclusion was arrived at because:
- a) The Petitioner testified that the property is not worth the amount assessed and presented the property record card and two exterior photographs of the subject property. *R. Wilson testimony*. The exterior photographs show burn marks on the garage. *Petitioner Exhibit 1*. No interior pictures of the home were submitted to show the condition.
  - b) The Petitioner must present probative evidence to demonstrate the alleged error in assessment. The Petitioner presented only conclusory statements and a photograph – a minimal amount of evidence that does not show the current value to be incorrect. *See Whitley Products*, 704 N.E.2d 1113, 1119 (Ind. Tax. Ct. 1998) (stating that mere allegations, unsupported by factual evidence, will not be considered sufficient to establish an alleged error). Further, the Petitioner did not prove what a correct assessment would be.

#### The Garage Value

16. The Respondent agreed to remove the garage from the assessment and reduce the assessment by \$1,200. *Depp testimony*. A change is made as a result of this agreement.

#### **Conclusion**

17. The Petitioner failed to make a prima facie case. The Respondent agreed the garage should be removed from the property record card. A change is made as a result of the agreement.

## Final Determination

In accordance with the above findings and conclusions, the Indiana Board of Tax Review now determines that the assessment be changed by removing the garage value from the assessment per the agreement of the parties. No other change in the assessment is made.

ISSUED: \_\_\_\_\_

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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.**