

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

**Petition No.:** 21-003-21-1-4-00109-22  
**Petitioner:** Lester Schaefer  
**Respondent:** Fayette County Assessor  
**Parcel:** 21-05-25-503-503.000-003  
**Assessment Year:** 2021

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

**Procedural History**

1. Lester Schaefer (“Petitioner”) contested the 2021 assessments of real property located at 315 Vine Street, Connorsville, Indiana 47331. On January 7, 2022, the Fayette County Property Tax Assessment Board of Appeals (“PTABOA”) issued its determination valuing the property at:

Land: \$16,000      Improvements: \$13,300      Total: \$29,300

2. The Petitioner timely appealed to the Board, electing to proceed under the small claims procedures. On March 23, 2023, Natasha Marie Ivancevich, the Board’s Administrative Law Judge, held an in-person hearing. Neither the Board nor the ALJ inspected the property.
3. Lester Schaefer and Jeff Coleman, the Fayette County Assessor, both appeared *pro se* and testified under oath.

**Record**

4. The Petitioner did not introduce any exhibits.
5. The Respondent did not introduce any exhibits.
6. 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

7. The Petitioner purchased the subject property for \$16,000 after it was on the market for 18 months. It is located in a flood plain. *Schaefer testimony.*

### Contentions

8. Summary of the Petitioners' case:
  - a) The Petitioner argued the subject property's assessment of \$29,300 is too high. Instead, he contended the assessment should be reduced to his January 2021 purchase price of \$16,000. *Schaefer testimony.*
9. Summary of the Respondent's case:
  - a) The Assessor argued Indiana law prohibits the use of the sale price of the property for reassessments under Title 50 of the Indiana Administrative Code. The Assessor also testified that the subject property was properly assessed using the mass appraisal system according to the Indiana Guidelines and the IAAO standards. *Coleman testimony.*

### Analysis


10. The Petitioner made 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. 2022).
  - b) Real property is assessed based on its market value-in-use. Ind. Code § 6-1.1-31-6(c); 2021 Real Property Assessment manual at 2. Evidence in an assessment appeal should be consistent with that standard. The cost approach, the sales-comparison approach, and the income approach are three generally accepted techniques to calculate market value-in-use. Assessing officials primarily use the cost approach, but other evidence is permitted to prove an accurate valuation. Such evidence may include actual construction costs, sales information regarding the subject property or comparable properties, appraisals, and any other information compiled in accordance with generally accepted appraisal principles. *Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2006).
  - c) Regardless of the method used, a party must explain how the evidence relates to the relevant valuation date. *O'Donnell v Dep't of Local Gov't Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006); *see also Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). For the 2021 assessment, the valuation date was January 1, 2021. *See* Ind. Code § 6-1.1-2-1.5.

- d) The Assessor is correct that the sales-chasing rule prohibits reassessing a parcel at or near the sale price just because it sold. 50 IAC 27-11-2. But as discussed above, on appeal we examine all the evidence, including recent sales of the subject property, which can be the best evidence of value. *Hubler Realty Co. v. Hendricks Co. Ass'r*, 938 N.E.2d 311, 315 (Ind. Tax Ct. 2010). Here, the Petitioner purchased the property in January of 2021, very close to the assessment date. It had been marketed for 18 months, and the Assessor did not dispute that it was a market-based, arms-length transaction. For these reasons, we find it to be reliable evidence of value. The Assessor did not provide any market-based evidence of value. Thus, the 2021 purchase of the subject property for \$16,000 is the best evidence in the record.

### Final Determination

11. The Petitioner made a prima facie case that the subject property's assessment should be reduced to the 2021 purchase price. The Assessor did not provide any evidence to rebut this value. We find in favor of the Petitioner and order the assessment changed to \$16,000.

ISSUED: JUNE 19, 2023

  
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Chairman, Indiana Board of Tax Review

  
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Commissioner, Indiana Board of Tax Review

  
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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>.