

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-002-02-1-5-00075
Petitioners: Thomas D. & Marla J. Sharkey
Respondent: Department of Local Government Finance
Parcel #: 002020302580001
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 December 4, 2003. The Department of Local Government Finance (the "DLGF") determined that the Petitioners' property tax assessment for the subject property was \$241,600 and notified the Petitioners on March 19, 2004.
2. The Petitioners filed a Form 139L on April 16, 2004.
3. The Board issued a Notice of Hearing to the parties dated July 16, 2004.
4. A hearing was held on August 25, 2004 at 10:06 a.m. in Crown Point, Indiana before Special Master Dalene McMillen.

Facts

5. The subject property is located at 17024 Holtz Road, Lowell, Cedar Creek Township in Lake County.
6. The subject property is a 1½ story frame dwelling located on 4.834 acres.
7. The Special Master did not conduct an on-site visit of the property.

8. The assessed value of the subject property as determined by the DLGF is:

Land: \$31,100 Improvements: \$210,500.

9. The assessed value requested by the Petitioners is:

Land: \$31,100 Improvements: \$202,467.

10. The following persons were present at the hearing:

For the Petitioners: Marla J. Sharkey, Owner

For the DLGF: Sharon S. Elliott, Staff Appraiser, Cole - Layer - Trumble

11. The following persons were sworn in at the hearing:

For the Petitioners: Marla J. Sharkey

For the DLGF: Sharon S. Elliott

Issue

12. Summary of Petitioners' contentions in support of alleged error in the assessment:

- a. The square footage of the upper level should be 554 square feet rather than 840 square feet.
- b. The architectural floor plan of the subject dwelling indicates the upper level measures 554 square feet.

13. Summary of Respondent's contentions in support of the assessment:

- a. The Respondent conceded that the square footage of the upper level established during the informal hearing process appears to be in error. The Respondent requested an opportunity to conduct a field inspection for the purpose of determining the correct square footage for the upper level.

14. At the hearing, the parties agreed to meet later to measure the subject dwelling jointly and to submit to the Board the correct square footage of the upper level. A deadline of September 1, 2004, was established for the submission of this information.

15. On August 26, 2004, the parties submitted an agreement regarding the total square footage of the dwelling with the corrected assessed value of the improvements. Specifically, the parties agreed that the total square footage of the subject dwelling is 2,103 square feet and that the assessed value of the improvements is \$199,900.

Record

16. The official record for this matter is made up of the following:
- a. The Petition, and all subsequent pre-hearing, and post-hearing submissions by either party.
 - b. The tape recording of the hearing labeled BTR #106.
 - c. The following exhibits were presented:

Petitioner's Exhibit 1 – A copy of the Form 139L petition, dated April 16, 2004.

Petitioner's Exhibit 2 – A copy of the Notice of Final Assessment, dated March 19, 2004.

Petitioner's Exhibit 3 – Floor plans (design #Q9654) of the subject dwelling.

Petitioner's Exhibit 4 – The 1997 property record card for the subject property dated July 10, 1997.

Petitioner's Exhibit 5 – The 2002 property record card for the subject property dated August 14, 2003.

Petitioner's Exhibit 6 – The 2002 property record card for the subject property dated March 16, 2004.

Respondent's Exhibit 1 – A copy of the Form 139L petition, dated April 16, 2004.

Respondent's Exhibit 2 – A copy of the 2002 property record card and a photograph of the subject dwelling.

Respondent's Exhibit 3 – Three comparable properties with photographs, Nancy Higgins, Steve Szany, and Carl Persinger.

Analysis

17. After the parties conducted a joint inspection of the property for the purpose of establishing the correct square footage of the upper level, they entered into an agreement regarding the sole issue raised on the Petition. Specifically, the parties agree that the total square footage of the subject dwelling should be 2,103 square feet and the total assessed value for the subject property should be \$231,000.
18. The Board, recognizing the parties' rights to settle this matter, accepts the stipulation agreement between the parties. The Board's acceptance of this agreement should not be viewed as an adjudication of the true assessed value of the property.

Conclusion

19. The Board accepts the parties' settlement and the assessment shall be changed to correspond to the agreement.

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.