

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition #:** 45-026-02-1-5-01206  
**Petitioners:** Virginia & Albert Stincic  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 007-26-36-0202-0021  
**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 in February 2004 in Lake County, Indiana. The Department of Local Government Finance (DLGF) determined that the Petitioners' property tax assessment for the subject property was \$45,200 and notified the Petitioner on April 1, 2004.
2. The Petitioners filed a Form 139L on April 30, 2004.
3. The Board issued a notice of hearing to the parties.
4. A hearing was held on October 13, 2004 in Crown Point, Indiana before Special Master Barbara Wiggins.

### Facts

5. The subject property is located at: 4415 Sheffield, Hammond, North Township.
6. The subject property is a single-family rental home on .073 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 \$10,700 Improvements \$34,500 Total \$45,200
9. Assessed Value requested by Petitioners: Not provided
10. The persons indicated on the sign-in sheet (Board Exhibit C) were present at the hearing.
11. Persons sworn in at hearing:  
For Petitioners: Virginia & Albert Stincic, Owners  
For Respondent: David Depp, Representing the DLGF

### Issues

12. Summary of Petitioners' contentions in support of an alleged error in the assessment:
  - a. The Petitioners contend the home is old, the furnace is very old, and the house is small with only two bedrooms. *V. Stincic testimony. Board Exhibit A.*

- b. The Petitioners contend property values are very low in this area and have declined over the last ten years. *Id.*
13. Summary of Respondent's contentions in support of the assessment:  
The Respondent testified the property is valued fairly based on actual comparable neighborhood sales and no change in assessment is warranted. *Depp testimony.*

### **Record**

14. The official record for this matter is made up of the following:
- a. The Petition, and all subsequent submissions by either party.
  - b. The tape recordings of the hearing labeled Lake Co. #237 and 338.
  - c. Exhibits:
    - Petitioner Exhibits: None Submitted
  
    - Respondent Exhibit 1: 139L Petition
    - Respondent Exhibit 2: Subject property record card (PRC)
    - Respondent Exhibit 3: Subject photograph
    - Respondent Exhibit 4: Summary of three comparable sales
  
    - Board Exhibit A: Form 139 L
    - Board Exhibit B: Notice of Hearing
    - Board Exhibit C: Sign in Sheet
  - d. These Findings and Conclusions.

### **Analysis**

15. 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, by preponderance of the evidence, 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 at 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. Wash. 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.

16. The Petitioners did not provide sufficient testimony to support the Petitioners' contentions. This conclusion was arrived at because:
- a. The Petitioners contend the home was built in the 1920s, the furnace is very old, and the house is small with only two bedrooms. *V. Stincic testimony.*
  - b. The Petitioners testified the value is too high for the neighborhood, which has low property values and has been declining over the last 10 years. *V. Stincic testimony.*
  - c. The Respondent submitted as evidence of the validity of the assessment three comparable sales from the same neighborhood that occurred between 1998 and 2001.
  - d. The time adjusted sales price for each was \$52,207, \$57,968 and \$74,949 as compared to the subject property's assessed value of \$45,200. All three sales presented by the Respondent were higher than the subject property's assessed value even though all were of similar age, size, utility, condition and grade. *Respondent Exhibit 4.*
  - e. The Petitioners did not present any evidence to support their contention that the subject property is over-assessed.

### **Conclusion**

17. The Petitioners did not make a prima facie case. The Board finds in favor of the Respondent.

### **Final Determination**

In accordance with the above findings and conclusions, the Indiana Board of Tax Review now determines that the assessment should not be changed.

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.**