



INDIANA TAX COURT

2023 Annual Report



Justin L. McAdam TAX COURT JUDGE

APPOINTED
2023 by Gov. Eric J. Holcomb

EDUCATION
Indiana University
Harvard Law School



Beginning a new chapter...

The Indiana Tax Court has a new judge this year. Judge Martha Blood Wentworth assumed senior status, and Justin L. McAdam was appointed to fill her vacancy. Judge McAdam assumed office on September 3, 2023, and is only the third person to serve as the judge of the Court. He steps into the role after several years helping to lead Indiana's Office of Management & Budget (OMB), where he served as Deputy Director and Chief Legal Counsel, the chair of the Indiana Distressed Unit Appeal Board, the chair of the Indiana Board for Depositories, a trustee for the Indiana Public Retirement System, and a trustee of the Indiana Next Level Trust Fund. Prior to his service with OMB, Judge McAdam was an attorney in private practice, specializing in First Amendment and campaign finance law, and served as a judicial law clerk to then Chief Justice Brent E. Dickson of the Indiana Supreme Court.



A note from Judge Wentworth...

It has been my great honor to have served the people of Indiana from January 17, 2011, through September 2, 2023, as the 2nd Judge of the Indiana Tax Court. I am forever grateful to former Governor Mitch Daniels, who appointed me, and to Thomas G. Fisher, the 1st Tax Court judge, my mentor, and friend. Many others, too numerous to mention, have also assisted me in my tenure as judge. A few, however, cannot go unheralded: my staff and clerks, especially those in this 2023 annual report; the folks at the Indiana Bar Foundation; my students at the Mauer and McKinney Law Schools and the Kelley School of Business where I have long been an adjunct professor; the lawyers and staff of the ISBA tax section; the lawyers in the ABA SALT section; and most importantly, my wonderful family and friends. As a Senior Judge, I now serve at the pleasure of our 3rd Tax Court judge - Justin L. McAdam. He comes with storied educational, legal, and executive experience and will serve Hoosiers well.

Tax Court Senior Judges



Martha Blood
Wentworth



Margaret G. Robb

Staff



**COURT
ADMINISTRATOR**
Karyn D. Graves



**STAFF
ATTORNEY**
Erica E. Aker



**SENIOR
LAW CLERK**
Brandee A. Chanin



**LAW
CLERK**
Stephen Madden

Case Highlights

13 Cases Disposed

Cases Pending 1/1/23 22	Cases Filed 21	Cases Disposed 13	Cases Pending 12/31/23 30
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5 Indiana Department of Revenue

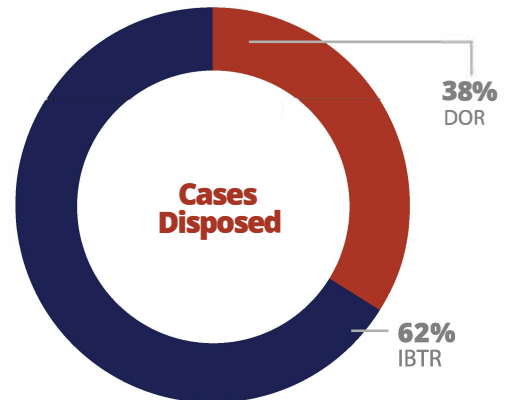
8 Indiana Board of Tax Review

3 Sales & Use

8 Real Property

1 Adjusted Gross Income

1 Financial Institutions



7 Published Decisions

Case Type

1 Sales & Use

6 Real Property

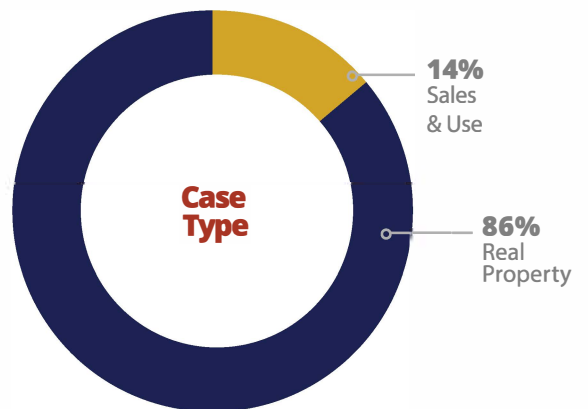
Outcome

4 Affirmed

1 Reversed & Affirmed

1 Dismissed & Remanded

1 Other



30 Cases Pending

as of 12/31/23

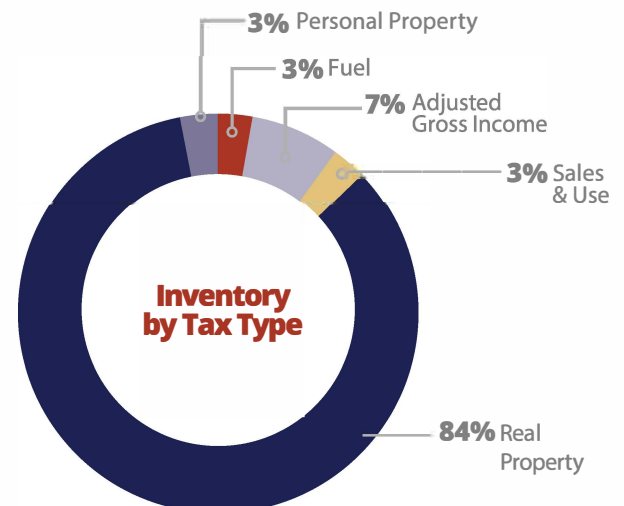
1 Sales & Use

25 Real Property

2 Adjusted Gross Income

1 Personal Property

1 Fuel



Total motions filed excluding Motions for Summary Judgment & Motions to Dismiss	86
Orders on motions excluding Motions for Summary Judgment & Motions to Dismiss	90

About the Indiana Tax Court

The Legislature established the Indiana Tax Court, effective July 1, 1986, to assure a body of consistent, binding tax law in Indiana. Accordingly, the Legislature conferred exclusive jurisdiction to the Tax Court over cases that both arise under Indiana's tax laws and are initial appeals of final determinations from the Indiana Department of Revenue (DOR), Indiana Board of Tax Review (IBTR), or Department of Local Government Finance (DLGF).

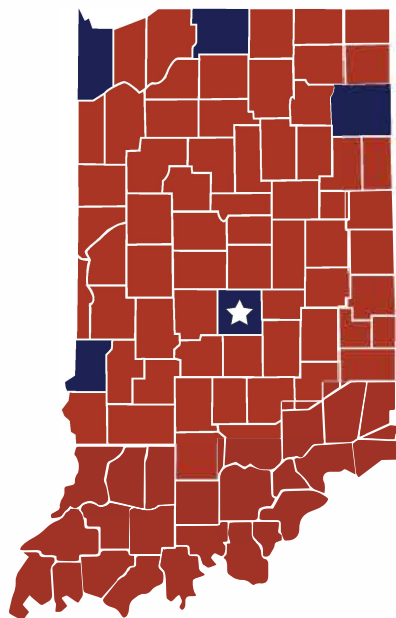
The Tax Court is an appellate court with unique characteristics in comparison to other appellate courts. Even though, for example, property tax appeals from the IBTR or DLGF are confined to reviewing the agency's administrative record, these appeals generally are not governed by Indiana's Appellate Rules. Moreover, the Tax Court hears DOR appeals *de novo* - holding evidentiary trials, hearings, and oral arguments - but the resulting written decisions, just like other appellate decisions, are binding and set precedent unless reversed by the Supreme Court.

The Tax Court is the only appellate court that is required by



statute to "ride the circuit." Upon request of a petitioner, the Court must hold hearings in any of six counties other than Marion County, the default location.

The Tax Court has one judge who is appointed by the Governor from three attorneys recommended by the Indiana Judicial Nominating Commission led by the Chief Justice. After appointment, the judge serves until a retention vote is held in the first general election after two years from the date of the initial appointment. If retained by the voters, the judge serves an additional ten-year term.



Tax Court Proceedings

Upon election by the Petitioner, the Indiana Tax Court must conduct its proceedings in the following counties: Allen, Jefferson, Lake, Marion, St. Joseph, Vanderburgh, and Vigo.

Typically, Marion County oral arguments & hearings are held in the Court of Appeals Courtroom. These arguments are broadcast live on the web, recorded by the Tax Court staff, and may be viewed online. Trials are open to the public but are not webcast live or recorded.

2023 Proceedings

MARION COUNTY

- 5** Oral Arguments
- 2** Hearings

2023 Annual Report

This report reflects the work of the Indiana Tax Court for the period of January 1, 2023 through December 31, 2023. Information about the Indiana Tax Court and the Indiana Judicial Branch can be found online at courts.in.gov.