

INDIANA TAX COURT
Cases Transmitted
Week of 1/8/18

Name: McClain Museum, Inc. v. Madison County Assessor
Case No. 18T-TA-00001
Date Filed: 1/5/18
Attorneys: Jonathon T. Cook
Type of Tax: Real & Personal property – Taxpayer challenges whether the Indiana Board of Tax Review erred when it **determined that the taxpayer's property** was not owned, occupied, and used for educational or charitable purposes and therefore did not qualify for an exemption from property tax. The property is a museum with **the mission to “collect, preserve, and interpret”** historically retired U.S. military items.

INDIANA TAX COURT
Cases Transmitted
Week of 1/15/18

Name: Clark County Assessor v. Meijer Stores LP
Case No. 18T-TA-00003
Date Filed: 1/12/18
Attorneys: Brian A. Cusimano, Marilyn S. Meighen
Type of Tax: Real property – The Assessor challenges whether the Indiana Board of Tax Review erred in finding the **taxpayer's appraisal more probative than its appraisal when:**

1. Contrary to law, the Indiana Board failed to require the taxpayer to provide any market segmentation analysis;
2. **The Indiana Board's conclusions** that sales were comparable and that functional obsolescence was presented were not supported by the evidence; and
3. The Indiana Board failed to weigh the evidence in a fair manner and in a disinterested fashion.

INDIANA TAX COURT
Cases Transmitted
Week of 1/15/18

Name: Tell City Boatworks, Inc. v. Ind. Dept. of State Revenue
Case No. 18T-TA-00004
Date Filed: 1/16/18
Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: AGIT – Taxpayer challenges whether the Department of Revenue erred when it determined that it was not entitled to research expense tax credits.

INDIANA TAX COURT

Cases Transmitted

Week of 1/29/18

Name: Head Lines, LLC v. Ind. Dept. of State Revenue
Case No. 18T-TA-00005
Date Filed: 1/31/18
Attorneys: Jeffrey A. Greene
Type of Tax: Sales & Use – Taxpayer challenges 1) whether its business records demonstrated that it accepted returns of certain merchandise and was therefore not required to remit sales tax on those transactions; and 2) whether it demonstrated that it was not required to remit sales tax on personal purchases that were made through the business account.

INDIANA TAX COURT
Cases Transmitted
Week of 2/5/18

Name: Carmeuse Lime, Inc. v. Ind. Dept. of State Revenue
Case No. 18T-TA-00006
Date Filed: 2/6/18
Attorneys: J. Brian Hittinger, Adam C. Shields
Type of Tax: Sales & Use – Taxpayer challenges whether its purchases of certain equipment and tools were exempt from taxation because they were used directly in the processing of stone and aggregate.

INDIANA TAX COURT
Cases Transmitted
Week of 2/19/18

Name: Zimmer US, Inc. v. Ind. Dept. of State Revenue
Case No. 18T-TA-00007
Date Filed: 2/22/18
Attorneys: Brett J. Miller
Type of Tax: Sales & Use – Taxpayer manufactures orthopedic implants and challenges whether it is entitled to an exemption on that equipment under Indiana Code § 6-2.5-1-18, as either durable medical equipment or as medical supplies/devices.

INDIANA TAX COURT
Cases Transmitted
Week of 2/26/18

Name: DriveTime Car Sales v. Ind. Dept. of State Revenue
Case No. 18T-TA-00008
Date Filed: 2/27/18
Attorneys: Brent A. Auberry, Benjamin A. Blair, Daniel R. Roy
Type of Tax: Sales & Use – Taxpayer challenges whether it is entitled to a refund of sales tax remitted on service contracts it sold and then assigned to a related-third party.

INDIANA TAX COURT
Cases Transmitted
Week of 2/26/18

Name: Nancy A. Daw and Stephen L. Hoback v. Hancock County Assessor
Case No. 18T-TA-00009
Date Filed: 3/2/18
Attorneys: Nancy A. Daw & Stephen L. Hoback *pro se*
Type of Tax: Real Property – Taxpayer challenges 1) the validity of storm water utility user fees as impermissible real property taxes and 2) the validity of the ordinance used to annex the subject property.

INDIANA TAX COURT
Cases Transmitted
Week of 3/19/18

Name: Fred A. Witmer and Monica Witmer v. Ind. Dept. of State Revenue
Case No. 18T-TA-00010
Date Filed: 3/9/18
Attorneys: Daniel J. Skekloff, Sarah L. Schreiber
Type of Tax: AGIT – Taxpayers challenge **whether the Department erred in proposing assessments against “income”** received by taxpayers through participation in a conspiracy to defraud the federal government of income tax **refunds; 2) whether taxpayer’s wife is not liable for any of those proposed assessments as an “innocent spouse.”**

INDIANA TAX COURT
Cases Transmitted
Week of 4/2/18

Name: Goshen Public Library v. Department of Local Government Finance
Case No. 18T-TA-00011
Date Filed: 3/28/18
Attorneys: John W. Davis
Type of Tax: Real Property – Taxpayer challenges whether the Department of Local Government Finance erred in determining that certain errors, stemming from the construction of Indiana Code 6-1.1-17-20.3, required it to **reject the Petitioner's 2018 budget and reinstate its 2017.**

INDIANA TAX COURT
Cases Transmitted
Week of 4/2/18

Name: Madison County Assessor v. Sedd Realty Company
Case No. 18T-TA-00012
Date Filed: 4/5/18
Attorneys: Marilyn S. Meighen/Brian Cusimano
Type of Tax: Real Property – Assessor challenges whether the Indiana Board erred when it rejected the capitalization rates advance by the two parties and applied its own.

INDIANA TAX COURT
Cases Transmitted
Week of 4/9/18

Name: St. Mary's Building Corporation v. Warrick County Assessor
Case No. 18T-TA-00013
Date Filed: 4/9/18
Attorneys: N. Kent Smith, Andrew B. Howk
Type of Tax: Real & Personal Property – Taxpayer challenges whether the Indiana Board erred when it determined that **the taxpayer's urgent care facility qualified for the religious, charitable, or hospital exemptions** contained in Indiana Code § 6-1.1-15-16(a) and (h).

INDIANA TAX COURT

Cases Transmitted

Week of 4/30/18

Name: Convention Headquarters Hotels, LLC v. Marion County Assessor
Case No. 18T-TA-00014
Date Filed: 5/1/18
Attorneys: Benjamin A. Blair, Daniel R. Roy, David A. Suess
Type of Tax: Real Property – Taxpayer challenges its 2010 assessment, which was made on the basis of partial completion, violates:

1. the Equal Protection Clause of the US Constitution;
2. the Equal Privileges and Immunities Clause of the Indiana Constitution;
3. the Property Taxation Clause of the Indiana Constitution; and
4. the requirement that land be assessed at its market value-in-use.

INDIANA TAX COURT

Cases Transmitted

Week of 5/14/18

Name: Wigwam Holdings LLC v. Madison County Assessor
Case No. 18T-TA-00015
Date Filed: 5/11/18
Attorneys: Matthew S. Carr, Courtney S. Figg
Type of Tax: Real Property – Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that appraisal valuing taxpayer’s property was unreliable, not credible, and contained incorrect assumptions.

INDIANA TAX COURT
Cases Transmitted
Week of 6/25/18

Name: Southlake Indiana LLC v. Lake County Assessor
Case No. 18T-TA-00016
Date Filed: 6/22/18
Attorneys: Matthew M. Adolay
Type of Tax: Real Property – Taxpayer challenges whether the Indiana Board of Tax Review's **use of the income approach generally, and build-to-suit rents specifically, to value the Petitioner's property was contrary to law and unsupported by the evidence.**

INDIANA TAX COURT

Cases Transmitted

Week of 7/2/18

Name: Somal Oil, Inc. v. Ind. Dep't of State Revenue
Case No. 18T-TA-00017
Date Filed: 7/6/18
Attorneys: Robert A. Romack
Type of Tax: Sales & Use, Withholding, and Food & Beverage - Taxpayer challenges whether the Department erroneously calculated petitioner's gasoline, food & beverage sales, and improperly relied on industry statistics when making those calculations.

INDIANA TAX COURT

Cases Transmitted

Week of 7/2/18

Name: CVS Corporation v. Elkhart County Assessor
Case No. 18T-TA-00018
Date Filed: 7/6/18
Attorneys: Paul M. Jones
Type of Tax: Real Property – Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined the assessed value of taxpayer’s property based solely on the cost approach.

INDIANA TAX COURT

Cases Transmitted

Week of 7/2/18

Name: Hebron-Vision, LLC v. Porter County Assessor
Case No. 18T-TA-00019
Date Filed: 7/6/18
Attorneys: Michael N. Reed
Type of Tax: Real Property – Taxpayer challenges whether the Indiana Board of Tax Review erred in determining that the taxpayer failed to show that its apartment complex was owned, occupied, and used for a charitable purpose.

INDIANA TAX COURT

Cases Transmitted

Week of 7/30/18

Name: Kokomo Urban Development, LLC v. Howard County Assessor
Case No. 18T-TA-00020
Date Filed: 8/2/18
Attorneys: Paul M. Jones, Jr.
Type of Tax: Real Property – Taxpayer challenges whether, under Indiana Code 6-1.1-20.6, tax rate caps are to be applied to the assessed value of real property before or after the application of an abatement.

INDIANA TAX COURT
Cases Transmitted
Week of 8/6/18

Name: Bartholomew County Assessor v. Housing Partnerships, Inc.
Case No. 18T-TA-00021
Date Filed: 8/10/18
Attorneys: Marilyn S. Meighen, Brian A. Cusimano
Type of Tax: Real Property – Taxpayer challenges whether the Indiana Board of Tax Review erred in granting an **exemption to the taxpayer's multi-family housing complex.**

INDIANA TAX COURT
Cases Transmitted
Week of 8/20/18

Name: Pilot Travel Centers, LLC v. Ind. Dept. of State Revenue
Case No. 18T-TA-00022
Date Filed: 8/17/18
Attorneys: Craig M. McKee
Type of Tax: Sales & Use – Taxpayer challenges whether it is entitled to the predominate use utility exemption for electricity consumed in the operation of its restaurants (preparation of food) and in its biofuel blending operation.

INDIANA TAX COURT

Cases Transmitted

Week of 8/20/18

Name: PaPa's Family LLC v. Ind. Dept. of State Revenue
Case No. 18T-TA-00023
Date Filed: 8/24/18
Attorneys: Dan Dunbar
Type of Tax: Sales & Use – Taxpayer challenges whether it is entitled to a refund of the sales tax it paid on purchases of natural gas it used in the production of food items, despite the fact that the utilities were in the name of a former shareholder.

INDIANA TAX COURT
Cases Transmitted
Week of 9/24/18

Name: Kendall Smith v. Ind. Dept. of State Revenue
Case No. 18T-TA-00024
Date Filed: 9/20/18
Attorneys: Kendall Smith, *pro se*
Type of Tax: AGIT – Taxpayer challenges whether the Department of Revenue erred in denying his request for refund of personal income taxes on the basis that his estranged wife already claimed the refund when she filed a joint return as a married couple.

INDIANA TAX COURT
Cases Transmitted
Week of 10/8/18

Name: Duke Energy Indiana LLC and Affiliated Companies v. Ind. Dept. of State Revenue
Case No. 18T-TA-00025
Date Filed: 10/10/18
Attorneys: Daniel R. Roy, Benjamin A. Blair
Type of Tax: AGIT – Taxpayer challenges whether the Department of Revenue erred in denying it's claims for refund on the basis that they were untimely filed.

INDIANA TAX COURT
Cases Transmitted
Week of 10/29/18

Name: Marion County Assessor v. Stutz Business Center, LLC
Case No. 18T-TA-00026
Date Filed: 11/1/18
Attorneys: Jessica R. Gastineau
Type of Tax: Real Property – The Assessor challenges whether the Indiana Board of Tax Review abused its discretion **by allowing the Taxpayer to voluntarily withdraw its appeals despite the Assessor’s objection.**

INDIANA TAX COURT
Cases Transmitted
Week of 11/5/18

Name: Crown Property Group, LLC v. Ind. Dep't of State Revenue
Case No. 18T-TA-00027
Date Filed: 11/7/18
Attorneys: Mark J. Liechty
Type of Tax: AGIT – Taxpayer challenges whether it is entitled to a refund of the Department's processing fee.

INDIANA TAX COURT
Cases Transmitted
Week of 12/10/18

Name: John H. Maidlow and Susann L. Maidlow v. Ind. Dep't of State Revenue
Case No. 18T-TA-00028
Date Filed: 12/12/18
Attorneys: Ronald J. Morelock, Paul D. Root
Type of Tax: AGIT – Taxpayers challenge whether the Department of State Revenue erred when it rejected the research expense credits taken by Lehman's Inc. (which flowed through to the Maidlow's individual income tax returns.)

INDIANA TAX COURT

Cases Transmitted

Week of 12/24/18

Name: Jameson Ringger and Sheena Ringger v. Ind. Dep't of State Revenue
Case No. 18T-TA-00029
Date Filed: 12/26/18
Attorneys: Stephen J. Williams
Type of Tax: AGIT – Taxpayers challenge whether they are entitled to interest on their overpayment of income tax for 2014.

INDIANA TAX COURT
Cases Transmitted
Week of 12/31/18

Name: Southlake Indiana LLC v. Lake County Assessor
Case No. 18T-TA-00030
Date Filed: 12/31/18
Attorneys: David A. Suess, Benjamin A. Blair
Type of Tax: Real – Taxpayer challenges whether the Indiana Board of Tax Review erred when it adopted its own assessed value for the subject property by extrapolating from both the taxpayer’s and the assessor’s appraisals.

INDIANA TAX COURT
Cases Transmitted
Week of 12/31/18

Name: Vanessa A. Purdom v. Knox County Assessor
Case No. 18T-TA-00032
Date Filed: 12/21/18
Attorneys: Vanessa A. Purdom, *pro se*
Type of Tax: Real – Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the taxpayer was not entitled to the 1% tax cap on her residential property.