

INDIANA TAX COURT

Cases Transmitted

Week of 1/12/20

Name: Dioceses of Newton for the Melkites in the USA, Inc. v. Lake Co. Treasurer, et al.  
Case No. 20T-TA-00001  
Date Filed: 1/15/20  
Attorneys: Gerold L. Stout  
Type of Tax: Real – Taxpayer asserts that it had a contract with county officials to remit a stipulated amount that would satisfy its delinquent property tax liability, penalties, and interest, and that the county officials breached their contract and converted the funds.

**INDIANA TAX COURT**

Cases Transmitted

Week of 1/20/20

Name: Milton Ward v. Ind. Dep't of State Revenue, et al.

Case No. 20T-TA-00002

Date Filed: 1/24/20

Attorneys: Milton Ward, *pro se*

Type of Tax: AGIT – Taxpayer challenges whether the Department erred in determining that taxpayer, who is an “over the road” truck driver, earned income attributable to Indiana and owed tax on that income.

**INDIANA TAX COURT**

Cases Transmitted

Week of 1/20/20

Name: Elkhart Co. Assessor v. E R Carpenter Co., Inc.

Case No. 20T-TA-00003

Date Filed: 1/22/20

Attorneys: Beth H. Henkel

Type of Tax: Real – Assessor challenges whether the Indiana Board erred when it, sua sponte and without any supporting evidence, applied an excess office space factor to subject property's appraisal value.

**INDIANA TAX COURT**

Cases Transmitted

Week of 2/10/20

Name: Mathew R. DuSablon, et al. v. Ind. Bd of Tax Review et al.  
Case No. 20T-TA-00004  
Date Filed: 2/10/20  
Attorneys: Jason M. Smith  
Type of Tax: Real – Taxpayer challenges whether the Indiana Board erred when it determined that the taxpayers did not rebut the assessing official's evidence that demonstrated an increase in their assessment was warranted.

**INDIANA TAX COURT**

Cases Transmitted

Week of 3/2/20

Name: Citizens Telecom Services Company LLC v. Ind. Dep't of State Revenue  
Case No. 20T-TA-00005  
Date Filed: 3/2/20  
Attorneys: Nathan J. Hagerman, Tammara D. Porter, Seth M. Smoker  
Type of Tax: Sales & Use - Taxpayer challenges whether the Department of Revenue erred in denying a refund on, among other things, its purchases of telecommunications equipment that qualified for the temporary storage exemption; and purchases of telecommunications equipment and software allegedly resold and/or delivered out of state.

**INDIANA TAX COURT**

Cases Transmitted

Week of 3/29/20

Name: Ingration, Incorporated v. Marion County Assessor  
Case No. 20T-TA-00006  
Date Filed: 3/13/20  
Attorneys: Randal J. Kaltenmark  
Type of Tax: Personal property - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the Assessor's audit/proposed assessments were timely on the basis that taxpayer's returns were not "substantially compliant."

**INDIANA TAX COURT**

Cases Transmitted

Week of 3/29/20

Name: Ingration, Incorporated v. Marion County Assessor

Case No. 20T-TA-00007

Date Filed: 3/13/20

Attorneys: Randal J. Kaltenmark

Type of Tax: Personal property - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the taxpayer was not entitled to a refund because it failed to timely file an amended return.

**INDIANA TAX COURT**

Cases Transmitted

Week of 3/23/20

Name: Huhtamaki, Inc. v. Ind. Dep't of State Revenue

Case No. 20T-TA-00008

Date Filed: 3/25/20

Attorneys: Daniel R. Roy, Benjamin A. Blair

Type of Tax: AGIT - Taxpayer challenges whether the Indiana Department of State Revenue erred when it determined that taxpayer was not entitled to deduct interest expenses on loan repayments to its parent company because it was not "bona fide debt" for purposes of Indiana's income tax.

**INDIANA TAX COURT**

Cases Transmitted

Week of 5/4/20

Name: B.L. Reeve Transport, Inc. et al. v. Ind. Dep't of State Revenue  
Case No. 20T-TA-00009  
Date Filed: 5/4/20  
Attorneys: Darren A. Craig  
Type of Tax: Motor Carrier Fuel - Taxpayer challenges whether the Indiana Department of State Revenue erred in denying taxpayers' claims for refund of motor carrier fuel tax paid on fuel consumed while on Indiana's Toll Roads.

**INDIANA TAX COURT**

Cases Transmitted

Week of 6/22/20

Name: Marion County Assessor v. Kohl's Indiana LP

Case No. 20T-TA-00010

Date Filed: 6/22/20

Attorneys: Jessica R. Gastineau

Type of Tax: Real – The Assessor challenges whether the Indiana Board of Tax Review erred in valuing taxpayer's property because it disregarded 1) the property's "ask price," 2) the Assessor's comparable assessment analysis, and 3) the fact that the taxpayer never had standing to appeal the assessment in the first place.

**INDIANA TAX COURT**

Cases Transmitted

Week of 6/22/20

Name: Monroe County Assessor v. Kim Strychalski and Richard Strychalski  
Case No. 20T-TA-00011  
Date Filed: 6/24/20  
Attorneys: Lee Baker  
Type of Tax: Real – The Assessor challenges whether the Indiana Board of Tax Review erred when it determined the evidence supported a finding that the taxpayers were entitled to a homestead deduction.

**INDIANA TAX COURT**

Cases Transmitted

Week of 7/27/20

Name: Love's Travel Stops & Country Stores, Inc. v. Ind. Dep't of State Revenue  
Case No. 20T-TA-00012  
Date Filed: 7/30/20  
Attorneys: Kevin A. Halloran  
Type of Tax: Special Fuel - The taxpayer challenges whether the Department erred when it continued to seek collection of penalties despite the fact it sustained taxpayer's protest of the proposed assessments of special fuel tax.

**INDIANA TAX COURT**

Cases Transmitted

Week of 09/14/20

Name: Covance Central Laboratory Services LP v. Ind. Dep't of State Revenue  
Case No. 20T-TA-00013  
Date Filed: 9/16/20  
Attorneys: Matt Black, Adam Clay  
Type of Tax: Sales & Use - The taxpayer purchased and consumed utilities in conducting research and development. Taxpayer claimed a refund of all sales tax paid on those purchases because the utilities were predominately consumed for Research & Development (R&D.) The Department disagreed, and allowed only a partial exemption stating that there is no 100% predominant use R&D exemption provision.

**INDIANA TAX COURT**

Cases Transmitted

Week of 09/14/20

Name: Covance Laboratory Incorporated v. Ind. Dep't of State Revenue  
Case No. 20T-TA-00014  
Date Filed: 9/16/20  
Attorneys: Matt Black, Adam Clay  
Type of Tax: Sales & Use - The taxpayer purchased and consumed utilities in conducting research and development. Taxpayer claimed a refund of all sales tax paid on those purchases because the utilities were predominately consumed for Research & Development (R&D.) The Department disagreed, and allowed only a partial exemption stating that there is no 100% predominant use R&D exemption provision.

**INDIANA TAX COURT**

Cases Transmitted

Week of 09/21/20

Name: Covance Central Laboratory Services LP v. Ind. Dep't of State Revenue  
Case No. 20T-TA-00015  
Date Filed: 9/23/20  
Attorneys: Matt Black, Adam Clay  
Type of Tax: Sales & Use - The taxpayer purchased and consumed utilities in conducting research and development. Taxpayer claimed a refund of all sales tax paid on those purchases because the utilities were predominately consumed for Research & Development (R&D.) The Department disagreed, and allowed only a partial exemption stating that there is no 100% predominant use R&D exemption provision.

**INDIANA TAX COURT**

Cases Transmitted

Week of 09/21/20

Name: Covance Laboratory Incorporated v. Ind. Dep't of State Revenue  
Case No. 20T-TA-00016  
Date Filed: 9/23/20  
Attorneys: Matt Black, Adam Clay  
Type of Tax: Sales & Use - The taxpayer purchased and consumed utilities in conducting research and development. Taxpayer claimed a refund of all sales tax paid on those purchases because the utilities were predominately consumed for Research & Development (R&D.) The Department disagreed, and allowed only a partial exemption stating that there is no 100% predominant use R&D exemption provision.

**INDIANA TAX COURT**

Cases Transmitted

Week of 10/19/20

Name: Indiana Finance Financial Corp. v. Ind. Dep't of State Revenue

Case No. 20T-TA-00017

Date Filed: 10/19/20

Attorneys: Mark J. Richards, Matthew J. Ehinger

Type of Tax: AGIT - The taxpayer challenges whether the vehicles that were repossessed by taxpayer should have been excluded from the calculation determining the amount of bad debt it was entitled to take under Indiana Code § 6-2.5-6-9.

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/28/20

Name: Thelma Jean Hatke, et al. v. Parke County Assessor  
Case No. 20T-TA-00018  
Date Filed: 12/22/20  
Attorneys: Thelma Jean Hatke, *pro se*  
Type of Tax: Real property - The taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the taxpayer's property was not entitled to an exemption even though it was subject to a flowage easement.

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/21/20

Name: Eric S. Morris v. Hamilton County Assessor  
Case No. 20T-TA-00019  
Date Filed: 12/21/20  
Attorneys: Eric S. Morris, *pro se*  
Type of Tax: Property/Real (funding) - The taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that it lacked the authority to hear and resolve taxpayer's claim, brought under the Uniform Declaratory Judgment Act, that local tax revenue had been improperly appropriated to Hamilton County's Fire Fund 1111.