



# Cases Transmitted by Week

## INDIANA TAX COURT

Week of February 7, 2022

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### Muir Woods Section One Assn., Inc., et al. v. Marion County Assessor

**Case No.**

22T-TA-00001

**Date Filed**

2/7/22

**Attorneys**

James K. Gilday

**Type of Tax**

Real property - The Taxpayers challenge whether the Indiana Board of Tax Review erred when it dismissed their Form 133 Petition and denied their motion for partial summary judgment.

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### Andy Young v. Lake County Assessor

**Case No.**

22T-TA-00002

**Date Filed**

2/8/22

**Attorneys**

Andy Young, pro se

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the Lake County Assessor failed to follow the law and Indiana's Assessment Manual in establishing the base rates for vacant land.

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## U.S. Bancorp and Affiliates v. Ind. Dep't of Revenue

**Case No.**

22T-TA-00003

**Date Filed**

2/9/22

**Attorneys**

Daniel R. Roy, Benjamin A. Blair

**Type of Tax**

Financial Institution - The Taxpayer challenges whether the Indiana Department of Revenue erred when it removed the Taxpayer from its combined filing group and added allocable income to the Taxpayer's reported apportionable income. Taxpayer maintains that the Department's action results in an unconstitutional taxation of income that 1) has no connection to its activities in Indiana and is unfairly apportioned; 2) results in an impermissible burden on interstate commerce; and 3) results in a purported liability that is distortive.

## Week of March 21, 2022

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## Pamela Slatten v. Hamilton County Assessor

**Case No.**

22T-TA-00004

**Date Filed**

3/18/22

**Attorneys**

John C. Slatten

**Type of Tax**

Real - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the Taxpayer was ineligible for a homestead deduction because the Taxpayer's land contract was not timely recorded.

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## Joseph R. Guy, P.C. v. Ind. Dep't of Revenue

**Case No.**

22T-TA-00005

**Date Filed**

3/21/22

**Attorneys**

Joseph R. Guy

**Type of Tax**

AGIT - The Taxpayer challenges whether the Indiana Department of State Revenue erred when it determined that he owed additional withholding tax for the period ending September 30, 2021.

## Week of March 28, 2022

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### **Brian J. Shapiro and Sarah K. Shapiro v. Hamilton County Assessor**

**Case No.**

22T-TA-00006

**Date Filed**

3/31/22

**Attorneys**

Maggie L. Smith

**Type of Tax**

Real - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the Taxpayers, a married couple, were not entitled to a homestead deduction on their Indiana property because one of them was receiving the benefit of an "equivalent" deduction in Michigan.

## Week of May 2, 2022

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### **Elkhart County Assessor v. Lexington Square LLC**

**Case No.**

22T-TA-00007

**Date Filed**

5/5/22

**Attorneys**

Beth E. Henkel

**Type of Tax**

Real – The Assessor challenges whether the Indiana Board of Tax Review erred when it determined that the March 21, 2021, repeal of the burden shifting statute (Indiana Code § 6-1.1-15-17.2) did not impact its analysis of the Taxpayer’s case in its final determination issued on March 24, 2022.

## Week of May 30, 2022

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### **Gilday & Associates, P.C. v. Marion County Assessor**

**Case No.**

22T-TA-00008

**Date Filed**

5/31/22

**Attorneys**

James K. Gilday

**Type of Tax**

Real – The Petitioner, as a successor Taxpayer, challenges whether he has established the statutory right to appeal and claim refunds resulting from the improper removal of a homestead deduction on certain property.

## Week of July 4, 2022

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### Marion County Assessor v. Square 74 Associates, LLC

**Case No.**

22T-TA-00009

**Date Filed**

7/5/22

**Attorneys**

John P. Lowrey

**Type of Tax**

Real – The Assessor challenges whether the Indiana Board of Tax Review erred when it issued a revised assessment value on the subject property after it had determined that the Taxpayer’s appraisal was deficient.

## Week of July 11, 2022

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### Gold Coast Rand Development Corp. v. Lake County Assessor

**Case No.**

22T-TA-00010

**Date Filed**

7/15/22

**Attorneys**

Andy Young, *pro se*

**Type of Tax**

Real – The Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the Lake County Assessor followed the Assessment Manual in establishing the base rates for vacant land.

## Week of August 29, 2022

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### **Clark County Assessor v. Dillard Department Stores, Inc.**

**Case No.**

22T-TA-00011

**Date Filed**

9/2/22

**Attorneys**

Marilyn S. Meighen, Brian A. Cusimano

**Type of Tax**

Real – The Assessor challenges whether the Indiana Board of Tax Review erred when it determined that the Taxpayer’s appraisal was more persuasive than the assessor’s appraisal, considering the Taxpayer’s appraisal offered an income capitalization approach that, purportedly, was neither based on market data nor excluded intangible business components of value.

## Week of September 19, 2022

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### **Steve W. Osborn v. Michael R. Schultz in his official capacity as Assessor of La Porte County, Indiana.**

**Case No.**

22T-TA-00012

**Date Filed**

9/19/22

**Attorneys**

Steve W. Osborn, *pro se*

**Type of Tax**

Real – The Taxpayer contends that the repeated levying of taxes on his real property violates his inalienable right to own property and therefore seeks a refund of all property taxes previously paid and an injunction prohibiting the collection of any future taxes.

## Week of October 10, 2022

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### **Majestic Properties, LLC v. Tippecanoe County Assessor**

**Case No.**

22T-TA-00013

**Date Filed**

10/11/22

**Attorneys**

Abraham M. Benson, David A. Suess, Benjamin A. Blair

**Type of Tax**

Real – The Taxpayer challenges whether the Indiana Board of Tax Review erred in valuing the subject property as an owner-occupied residential property instead of a single-family home that is rented.

## Week of October 31, 2022

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### **Simon Property Group Administrative Services Partnership, L.P. v. Ind. Dep't of Revenue**

**Case No.**

22T-TA-00014

**Date Filed**

11/2/22

**Attorneys**

Nathan J. Hagerman, Jeffrey W. Parker

**Type of Tax**

Sales and Use - The Taxpayer challenges whether it was entitled to a refund of Indiana sales tax paid on its purchases of cloud-based subscription services, software licenses and maintenance agreements, and information technology hardware and services. Taxpayer claims that the transactions were not taxable because: 1) the purchases were either used outside of Indiana or ultimately shipped outside of Indiana and therefore qualified for the temporary storage exemption of Indiana Code § 6-2.5-3-2; 2) the purchases qualified for the exemption provided for in Indiana Code § 6-2.5-4-16.7; or 3) the purchases were resold to its corporate affiliates and therefore qualified for the sale for resale exemption provided for in Indiana Code § 6-2.5-5-8. Taxpayer maintains that in denying the refunds, the Department of Revenue violated the Equal Protection clause of the Indiana Constitution and the 14<sup>th</sup> Amendment, the Commerce Clause, and the Due Process Clause of the U.S. Constitution.

## Week of November 14, 2022

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### **PENN Entertainment, Inc. (f/k/a Penn National Gaming, Inc.) v. Ind. Dep't of Revenue**

**Case No.**

22T-TA-00015

**Date Filed**

11/16/22

**Attorneys**

Mark J. Richards, Matthew J. Ehinger

**Type of Tax**

Adjusted Gross Income - The Taxpayer challenges whether the Department of Revenue erred when it added-back various license fees, excise taxes, and other non-tax payments paid by the Taxpayer to other states on its casino operations in those other states and deducted as ordinary and necessary business expenses under Internal Revenue Code § 162. The Taxpayer maintains that the Department's add-backs violates Indiana's add-back statute and the Department's administrative regulations; the Commerce Due Process, and Equal Protection Clauses of the U.S. Constitution; and the Due Course of Law and Equal Protection Clauses of the Indiana Constitution.