



Cases Transmitted by Week

INDIANA TAX COURT

Week of February 12, 2024

City of Carmel v. Department of Local of Government Finance

Case No.

24T-TA-00003

Date Filed

2/16/24

Attorneys

Nathan J. Hagerman, Ashley M. Ulbricht

Type of Tax

Real property - The City challenges whether the Department of Local Government Finance abused its discretion in denying a portion of the City's excess levy appeal for the 2024 budget year.

Week of February 26, 2024

New Cingular Wireless PCS, LLC v. Ind. Dep't of State Revenue

Case No.

24T-TA-00004

Date Filed

3/1/24

Attorneys

Benjamin A. Blair, Daniel R. Roy

Type of Tax

Sales & Use - The Taxpayer challenges the Indiana Department of State Revenue's determination that its cell phone purchases do not qualify for a use tax exemption under Indiana Code § 6-2.5-5-13, and

questions whether applying use tax to these purchases violates the United States and Indiana Constitutions.

Week of March 18, 2024

Alice Luebke, *et al.* v. Department of Local Government Finance

Case No.

24T-TA-00007

Date Filed

3/21/24

Attorneys

James P. Fenton

Type of Tax

Real Property - The Taxpayers contest the Indiana Department of Local Government Finance's approval of a lease agreement for a new jail construction between Allen County (as lessee) and the Allen County Building Corporation (as lessor), raising objections on two alternative grounds. Their primary concern questions whether Indiana's lease-purchase statutes allow Allen County to transfer and then lease back the already-owned Allen County Courthouse, given the absence of outstanding revenue bonds for refinancing and the Courthouse's pre-owned status. Alternatively, they question whether Allen County Resolution No. 2023-11-16-01 satisfies the "determination of need" criteria under Indiana Code § 36-1-10-7.

Week of April 1, 2024

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

Case No.

24T-TA-00008

Date Filed

3/29/24

Attorneys

James K. Gilday

Type of Tax

Real Property – Taxpayers challenge their 2001 through 2003 assessments, claiming they are entitled to a refund because their common area land did not receive the proper base rate discount and was subject to double taxation.

Madison County Assessor v. Kohl's Indiana LP

Case No.

24T-TA-00009

Date Filed

4/4/24

Attorneys

Marilyn S. Meighen, Brian A. Cusimano, Zachary D. Price

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in adopting the taxpayer’s appraisal valuation conclusions and then deciding that the taxpayer made a prima facie case for an assessment reduction.