



Cases Transmitted by Week

INDIANA TAX COURT

Week of March 31, 2025

Linda Donovan and William Donovan v. Clark County Assessor

Case No.

25T-TA-00002

Date Filed

3/28/25

Attorneys

Linda Donovan, *pro se*

Type of Tax

Real property – Taxpayers challenge whether the Indiana Board of Tax Review erred by failing to properly apply Indiana’s market value-in-use standard in finding that taxpayers’ property assessment should be increased to the value of the property’s recent selling price.

IBEW Local 305, Inc. v. Allen County Assessor

Case No.

25T-TA-00003

Date Filed

4/3/25

Attorneys

Kera Paoff

Type of Tax

Real Property - The Taxpayer challenges the Indiana Board of Tax Review’s final determination that the subject property is entitled to only a partial exemption corresponding to its educational use instead of a full exemption because the Trust Fund is not a “school” within the meaning of Indiana Code § 6-1.1-10-36.3(c)(2).

Int'l Assoc. of Bridge, Structural, and Reinforcing Iron Workers' Union No. 147 and Iron Workers' Local 147 Apprentice Fund v. Allen County Assessor

Case No.

25T-TA-00004

Date Filed

4/4/25

Attorneys

Kera Paoff

Type of Tax

Real Property - The Taxpayer challenges the Indiana Board of Tax Review's final determination that the subject property is entitled to only a partial exemption corresponding to its educational use instead of a full exemption because the Trust Fund is not a "school" within the meaning of Indiana Code § 6-1.1-10-36.3(c)(2).

A & B Dirt Moving, LLC v. Ind. Dep't of State Revenue

Case No.

25T-TA-00005

Date Filed

4/4/25

Attorneys

Adria S. Price

Type of Tax

Sales & Use – Taxpayer challenges the Indiana Department of Revenue's Supplemental Letter of Findings holding that Taxpayer was not entitled to claim the sales and use tax mining exemption because it did not purchase equipment and supplies consumed in or directly involved in mining.

Week of April 7, 2025

Andy L. Young v. Dep't of Local Government Finance

Case No.

25T-TA-00006

Date Filed

4/10/25

Attorneys

Andy L. Young, *pro se*

Type of Tax

Real Property – The Taxpayer challenges whether the Department of Local Government Finance failed to properly conduct its review of the 2023 Lake County Determination of Land Values.

Week of May 12, 2025

Tippecanoe Co. Assessor's Office v. Craig Goergen

Case No.

25T-TA-00007

Date Filed

5/13/25

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Tippecanoe Co. Assessor's Office v. Craig Goergen

Case No.

25T-TA-00008

Date Filed

5/13/25

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Tippecanoe Co. Assessor's Office v. D and J Black Second Limited Partnership

Case No.

25T-TA-00009

Date Filed

5/13/25

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Tippecanoe Co. Assessor's Office v. D and J Black Second Limited Partnership

Case No.

25T-TA-00010

Date Filed

5/13/25

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Tippecanoe Co. Assessor's Office v. D and J Black Second Limited Partnership

Case No.

25T-TA-00011

Date Filed

5/13/25

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Tippecanoe Co. Assessor's Office v. Terry S & Jane C Stewart TTEES

Case No.

25T-TA-00012

Date Filed

5/13/25

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Tippecanoe Co. Assessor's Office v. Dennis D and JoAnn Abbott

Case No.

25T-TA-00013

Date Filed

5/13/25

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Tippecanoe Co. Assessor's Office v. Olav Lund-Mikkelsen & Lisa Dullum

Case No.

25T-TA-00014

Date Filed

5/13/25

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Tippecanoe Co. Assessor's Office v. Lawrence L & Helen I Mock

Case No.

25T-TA-00015

Date Filed

5/13/25

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Tippecanoe Co. Assessor's Office v. Frederick A & Janice K May

Case No.

25T-TA-00016

Date Filed

5/13/25

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Week of July 21, 2025

Northern Indiana Public Service Company, LLC v. Ind. Dep't of State Revenue

Case No.

25T-TA-00017

Date Filed

7/23/25

Attorneys

Randal J. Kaltenmark, Steven A. Baldwin

Type of Tax

Sales & Use – The taxpayer challenges the Indiana Department of Revenue's determination that its purchases of certain items used or consumed to transport natural gas are ineligible for the public transportation exemption.

St. Joseph Co. Assessor v. Kohl's Indiana LP

Case No.

25T-TA-00018

Date Filed

7/25/25

Attorneys

A. Robert Masters

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in adopting the taxpayer's appraisal valuation conclusions, deciding that the taxpayer made a prima facie case for an assessment reduction, or determining that the parties did not present their cases under the burden-shifting statutes.

Week of July 28, 2025

Nucor Steel Indiana v. Ind. Dep't of State Revenue

Case No.

25T-TA-00019

Date Filed

7/30/25

Attorneys

Robert A. Romack

Type of Tax

Sales & Use – The taxpayer challenges the Indiana Department of Revenue’s determination that its intercompany charges for corporate software is subject to Indiana’s use tax because the software was neither installed nor used in the state.

Week of September 22, 2025

Nestle USA, Inc. v. Madison Co. Assessor**Case No.**

25T-TA-00020

Date Filed

9/26/25

Attorneys

Paul M. Jones, Jr., Bringham E. Michaud

Type of Tax

Real Property – Taxpayer challenges whether the Indiana Board of Tax Review erred in its application of the burden shifting statute for assessment years 2019-2021. For those years, the Board found that the Assessor had the burden of proof and failed to meet that burden. Taxpayer claims that the Board wrongly defaulted to the 2018 value of the property instead of considering Taxpayer’s evidence, which the Board found credible, and adopting its values. Taxpayer also argues that the Board failed to give sufficient weight to its evidence, ignored un rebutted facts, and improperly relied on evidence outside the record in its Final Determination.

Week of October 13, 2025

Tippecanoe Co. Assessor v. Terrahaven LLC**Case No.**

25T-TA-00021

Date Filed

10/13/2025

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Tippecanoe Co. Assessor v. Terrahaven LLC

Case No.

25T-TA-00022

Date Filed

10/13/2025

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Tippecanoe Co. Assessor v. David & Julie Windhorst

Case No.

25T-TA-00023

Date Filed

10/13/2025

Attorneys

Eric Grossman – Tippecanoe Co. Assessor, *pro se*

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in denying his motion for a continuance.

Echo Park Perry, LLC v. Hendricks Co. Assessor

Case No.

25T-TA-00024

Date Filed

10/14/25

Attorneys

Bradley D. Hasler, Jeffrey T. Bennett

Type of Tax

Real Property – Taxpayer challenges its 2022 and 2023 assessments, claiming that the Indiana Board of Tax Review erred in failing to use the probative evidence presented that the taxpayer argues would lead to the “lowest valuation determined” under Indiana Code § 6-1.1-4-39.

Week of October 20, 2025

Chris M. & Paula J. Bolte v. Debois County Assessor

Case No.

25T-TA-00026

Date Filed

10/15/25

Attorneys

Chris M. & Paula J. Bolte, *pro se*

Type of Tax

Real Property – The Taxpayers challenge whether the Indiana Board of Tax Review erred when it: (1) failed to address the Assessor’s Request for Entry that she filed before giving the Taxpayer thirty (30) days to respond; (2) considered witness testimony and exhibits in its final determination that the Taxpayers allege were not shared with them at least fifteen (15) days before the hearing; (3) found the Taxpayers’ evidence lacked probative value; and (4) determined the subject property’s true tax value for tax years 2023 and 2024 was the value estimated by the Assessor’s appraisal.

Wendy H. Elwood Trust v. Bartholomew County Assessor

Case No.

25T-TA-00027

Date Filed

10/23/2025

Attorneys

Stanley A. Gamso

Type of Tax

Real Property – Taxpayer challenges whether the Indiana Board of Tax Review erred in denying the taxpayer a developer discount and incorrectly failed to follow applicable precedent from the Tax Court.

Week of October 27, 2025

Fortecho LLC v. DOR

Case No.

25T-TA-00025

Date Filed

10/27/2025

Attorneys

Atseoritse Onuwaje, *pro se*

Type of Tax

Motor Carrier Fuel Tax – Taxpayer challenges the Indiana Department of Revenue’s finding that Taxpayer owes additional motor carrier fuel tax, claiming that the Department overstated the scope and scale of Taxpayer’s transportation business.

St. Joseph County Assessor v. Kohl’s Indiana, LP

Case No.

25T-TA-00028

Date Filed

10/30/2025

Attorneys

A. Robert Masters

Type of Tax

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in adopting the taxpayer’s appraisal valuation conclusions, determining that the parties did not present their cases under the burden shifting statutes, or finding that the taxpayer’s evidence met its burden of proof.

Week of November 30, 2025

Michael D. Trimble and Katherine L. Trimble v. DOR

Case No.

25T-TA-00030

Date Filed

12/3/2025

Attorneys

Richard J. Ebbinghouse

Type of Tax

Adjusted Gross Income Tax – Taxpayers claim that loan proceeds were improperly included as taxable income. Taxpayers filed amended returns removing these proceeds from their taxable income and no action was taken on these amendments within 1806 days, which resulted in the Taxpayers filing a petition with the Tax Court.

