



Cases Transmitted by Week

INDIANA TAX COURT

Week of January 5, 2026

St. John Township of Lake County, Indiana v. Indiana Department of Local Government Finance

Case No.

26T-TA-00001

Date Filed

1/5/2026

Attorney(s)

Adam J. Sedia

Type of Tax

Real property – Civil Taxing Unit Levy Limit – Indiana township appeals a final determination from the Department of Local Government Finance which denied its request for an excess levy. The Department found that the township did not qualify for an increased levy because erosion at the township's cemetery did not qualify as a natural disaster or an unanticipated emergency under Indiana Code section 6-1.1-18.5-13(a)(3).

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

Case No.

26T-TA-00002

Date Filed

1/5/2026

Attorney(s)

James K. Gilday

Type of Tax

Real property – Taxpayers challenge whether the Indiana Board of Tax Review erred by denying Taxpayers' objection and motion to vacate dismissal for failure to appear.

Mercantile Operations, Inc. v. Vanderburgh County Assessor

Case No.

26T-TA-00004

Date Filed

1/8/26

Attorneys

Paul M. Jones, Jr. and Brigham E. Michaud

Type of Tax

Real Property - Taxpayer appeals a final determination from the Indiana Board of Tax Review, claiming that (1) the Board contradicted existing case law by finding that Taxpayer's valuation methodology was inconsistent with appraisal theory; (2) the Board improperly adopted property values that did not reflect the property's true tax value because the values were for a use different than the property's current use, (3) evidence in the record contradicts the Board's findings of fact and conclusions of law, and (4) the Board unlawfully relied on evidence outside of the record and made arguments not made by the parties.

Town of Victoria Woods, Indiana v. Indiana Department of Local Government Finance

Case No.

26T-TA-00005

Date Filed

1/8/26

Attorneys

Stephen C. Unger and Bradley M. Dick

Type of Tax

Real Property – Indiana township appeals a final determination from the Department of Local Government Finance which denied its request for an excess levy. The Department found that the township did not qualify for an increased levy based on the statutory calculation outlined under Ind. Code § 6-1.1-18.5-13(a)(2).

Week of January 12, 2026

Decatur Township, Marion County, Indiana v. Indiana Department of Local Government Finance

Case No.

26T-TA-00006

Date Filed

1/15/2026

Attorney(s)

Jeffrey M. Bellamy

Type of Tax

Real property – Civil Taxing Unit Levy Limit – Indiana township appeals a final determination from the Department of Local Government Finance which denied its request for an excess civil maximum levy. The Department found that the township did not show that it is unable to perform its governmental function without an excess levy.

Week of January 26, 2026

Decatur Township, Marion County, Indiana v. Indiana Department of Local Government Finance

Case No.

26T-TA-00007

Date Filed

1/23/2026

Attorney(s)

Jeffrey M. Bellamy

Type of Tax

Real property – Civil Taxing Unit Levy Limit – Indiana township appeals a final determination from the Department of Local Government Finance which denied its request for an excess fire maximum levy. The Department found that the township did not show that it is unable to perform its governmental function without an excess levy.