

Procedure for Appeal of Assessment

Taxpayer has right to appeal assessment.

- Form 11 Notice (must file appeal within 45 days)
- Form 113 Notice (must file appeal within 45 days)
- Tax Bill (notice required but not issued, must file appeal within 45 days)
- May 10 Filing (notice not required)

IC 6-1.1-15-1(a)-(d)

Taxpayer files a property tax appeal with assessing official.

With the assessing official, the taxpayer files an appeal containing the taxpayer's name, address and parcel/key number of the property, and taxpayer's address and telephone number. (Form 130 may be used but is not required.)

IC 6-1.1-15-1(f)

Filing of the appeal:

- initiates a review; and
- constitutes a request by the taxpayer for a preliminary informal meeting with the assessing official.

IC 6-1.1-15-1(g)

Assessing official must forward appeal to PTABOA and attempt to hold the preliminary informal meeting with the taxpayer to resolve as many issues as possible. Not later than 10 days after the meeting, the assessing official must forward results of the preliminary meeting to Auditor and PTABOA¹ using Form 134.

IC 6-1.1-15-1(h)-(i)

If PTABOA receives Form 134 that indicates an agreement was reached before the PTABOA hearing:

- PTABOA cancels hearing,
- assessing official gives notice of the agreed to assessment to PTABOA, Auditor and Assessor (if not same as assessing official); and
- PTABOA may change assessment.

IC 6-1.1-15-1(j)

If no agreement is reached or PTABOA does not receive Form 134 within 120 days of appeal, PTABOA must hold hearing within 180 days of filing of appeal.

IC 6-1.1-15-1(k)

During the PTABOA hearing, taxpayer may present his/her evidence for disagreement. The assessing official must present the basis for the assessment decision and refute the taxpayer's evidence. No appraisal is required by taxpayer.³

IC 6-1.1-15-1(l)-(m)

1. PTABOA =

County Property Tax Assessment Board of Appeals

• Each county must have PTABOA comprised of individuals "knowledgeable in the valuation of property."

• The County Commissioners may determine whether to have a 3 or 5 member PTABOA. The County Assessor is a non-voting member of the PTABOA regardless of the number of members.

• Three-Member PTABOA:

- The fiscal body appoints 1 individual who must be a certified Level II or III assessor-appraiser.

- The Board of Commissioners appoints 2 freehold members so that not more than 2 of the members may be of the same political party and so that at least 2 are residents of the county. At least 1 of the Board's appointees must be a certified Level II or III assessor-appraiser. The Board, however, may waive that requirement.

• Five-Member PTABOA:

- The Board of Commissioners appoints 3 freehold members and the county fiscal body appoints 2 members.

- At least 1 of the members appointed by the county fiscal body must be a certified Level II or III assessor-appraiser.

- The Board of the county shall appoint 3 freehold members so that not more than 3 of the 5 members may be of the same political party and so that at least 3 of the 5 members are residents of the county. At least 1 of the members appointed by the Board must be a certified Level II or III assessor-appraiser. The Board, however, may waive the requirements that one of their appointments be a Level II or III assessor-appraiser.

IC 6-1.1-28-1

If the PTABOA refuses to hold a timely hearing within 180 days of filing of appeal or give notice of decision within 120 days after hearing, taxpayer may appeal to IBTR².

IC 6-1.1-15-1(o)

Taxpayer initiates an appeal with IBTR

Taxpayer may appeal PTABOA's action to IBTR with respect to (1) assessment of taxpayer's real or personal property, (2) exemption of taxpayer's real or personal property or (3) property tax deductions. The taxpayer must file the Form 131 with the IBTR within 45 days when PTABOA's order is given to parties and must mail a copy of the petition to the other party, i.e. the assessing official. No appraisal is required by taxpayer.³

IC 6-1.1-15-3(a), (d), (f)
IC 6-1.5-4-1

IBTR holds hearing within 9 months after appeal petition is filed (unless general reassessment year). IBTR must issue decision within 90 days after hearing (unless extension ordered or general reassessment year). Party may request a rehearing within 15 days of IBTR final determination. May appeal to Tax Court.

IC 6-1.1-15-4(e)-(h)
IC 6-1.1-15-5(a)

Taxpayer initiates appeal with Tax Court

A taxpayer must file a petition with the Indiana Tax Court within 45 days of IBTR final determination or at any time after the maximum time elapses for the IBTR to make a final determination. May appeal Tax Court determination to Supreme Court.

IC 6-1.1-15-5(b), (c), (g)

Taxpayer initiates appeal with Indiana Supreme Court

Review by the Supreme Court is discretionary.

IC 33-26-6-7(d)

2. IBTR = Indiana Board of Tax Review

• IBTR is a state agency with 3 commissioners appointed by the Governor.

• 2 members of IBTR must be members of one major political party, and 1 member must be a member of the other major political party.

• IBTR may appoint administrative law judges to conduct appeal hearing.

IC 6-1.5-2-1, IC 6-1.5-3-3

3. Even though the law says an appraisal is not required, the Indiana Tax Court has ruled that "the most effective method to rebut the presumption that an assessment is correct is through the presentation of a market value-in-use appraisal, completed in conformance with the Uniform Standards of Professional Appraisal Practice (USPAP)." *Eckerling v. Wayne Twp. Assessor*, 841 N.E.2d 674, 677-678 (Ind. Tax Ct. 2006)(citing *Kooshtard Prop. VI, LLC v. White River Twp. Assessor*, 836 N.E.2d 501, 506 n. 6 (Ind. Tax Ct.2005)).

Taxpayers may present any form of evidence that will provide an indication of the value of the appealed property including, but not limited to:

- a sale of the subject property adjusted to the valuation date,
- sales or assessments of comparable properties if the taxpayer can demonstrate the similarity between the appealed property and the comparable properties,
- an appraisal trended to the appropriate valuation date, and

* income and expense information if the property is an investment.

August 24, 2007 DLGF Appeals Memorandum, http://www.in.gov/dlgi/files/Memo_Appeals082407.pdf

Assessor Burden of Proof: If the assessment for which a notice of review is filed increased the assessed value of the property by more than five percent (5%) over the assessed value finally determined for the immediately preceding assessment date, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct.

IC 6-1.1-15-1(p)