

INDIANA BOARD OF TAX REVIEW
Small Claims
Final Determination
Findings and Conclusions

Petition: 50-019-23-1-4-00684-23
Petitioner: 813 Oak Drive LLC
Respondent: Marshall County Assessor
Parcel: 50-32-06-202-105.002-019
Assessment Year: 2023

The Indiana Board of Tax Review ("Board") issues this determination, finding and concluding as follows:

PROCEDURAL HISTORY

1. On June 15, 2023, 813 Oak Drive LLC ("Petitioner") filed a Form 130 petition challenging the 2023 assessment of its property located at 813 Oak Drive in Plymouth. On November 16, 2023, the Marshall County Property Tax Assessment Board of Appeals ("PTABOA") issued a final determination valuing the subject property at \$1,058,400 (\$282,200 for land and \$776,200 for improvements).
2. On December 8, 2023, the Petitioner filed a Form 131 petition with the Board and elected to proceed under our small claims procedures. On June 26, 2024, our designated administrative law judge, David Smith ("ALJ") held a telephonic hearing on the petition. Neither he nor the Board inspected the subject property.
3. Tax Representative Gregory Poore appeared for the Petitioner. Marshall County Assessor Peter Paul appeared pro se. Poore and Paul testified under oath.

RECORD

4. The Petitioner submitted the following exhibits:

Petitioner Exhibit 1:	Summary of Petitioner's exhibits and arguments
Petitioner Exhibit 2:	Invoices from Langfeldt Excavating, LLC for limestone dated 3/28/2023 and 3/30/2023
Petitioner Exhibit 3:	Invoice from Langfeldt Concrete for concrete footer, slab, and skirt for 30' x 170' building dated 12/15/2022
Petitioner Exhibit 4:	Contract for Pre-Engineered Metal Buildings dated 11/29/2022
Petitioner Exhibit 5:	Demonstration of how actual costs translate to Replacement Cost New ("RCN") on Property Record Card ("PRC")

Petitioner Exhibit 6:	2023 Form 130 petition
Petitioner Exhibit 7:	2023 Form 131 petition
Petitioner Exhibit 8a:	Cost information for Access Storage, 1283 Hwy 62 NW, Corydon, Indiana
Petitioner Exhibit 8b:	Cost information for Affordable Storage, State Road 15 N., Warsaw, Indiana
Petitioner Exhibit 9:	Trachte Self-Storage Design Specifications for Low Pitch Roof
Petitioner Exhibit 10:	Questions posed to Trachte ownership/management

5. The Assessor submitted the following exhibits:

Respondent Exhibit A:	2023 Form 130 petition
Respondent Exhibit B:	Emails and corresponding attachments concerning Petitioner's analysis dated 10/23/2023 and 10/24/2023
Respondent Exhibit C:	Emails about market cost evidence dated 11/8/2023, 1/18/2024, and 3/26/2024
Respondent Exhibit D:	PTABOA minutes from 10/25/23 hearing
Respondent Exhibit E:	PTABOA minutes from 11/15/23 hearing
Respondent Exhibit F:	Five replacement cost estimates for mini-warehouses
Respondent Exhibit G:	2023 PRC for subject property
Respondent Exhibit H:	Comparative cost analysis between current assessed values and consulting analysis
Respondent Exhibit I:	Emails about insurance cost estimate dated 3/27/2024

6. The official record for this matter also includes the following: (1) all pleadings, briefs, motions, and documents filed in this appeal; (2) all orders, and notices issued by the Board or our ALJ; and (3) an audio recording of the hearing.

OBJECTIONS

7. The Petitioner objected to the admission of Respondent Exhibit C, a group of emails about construction costs for storage buildings an employee of the Kosciusko County Assessor's Office exchanged with Steve Hajewski, Regional Manager for Trachte Building Systems. The Petitioner argued that they were incomplete and were not relevant to the appeal. The Assessor countered that the exhibit included the entire email string and clarified that he was offering it solely for the cost estimate data it contains. Our ALJ took the objections under advisement. We are not convinced that the emails are incomplete, and we find the cost data they contain relevant to the type of structure at issue in this appeal. We therefore overrule the Petitioner's objections and admit Respondent Exhibit C.

FINDINGS OF FACT

8. The subject property is located at 813 Oak Drive in Plymouth, Indiana. It consists of six self-service storage buildings situated on a 3.20-acre parcel:
- Building 12 South – a 3,300 SF single-story mini-warehouse constructed out of metal with wood joist framing and 12' high walls built in 2016.
 - Building 10 – a 3,850 SF single-story climate-controlled mini-warehouse constructed out of metal with wood joist framing and 12' high walls built in 2016.
 - Building 14 South – a 4,480 SF single-story mini-warehouse constructed out of metal with fire resistant framing and 14' high walls built in 2017.
 - Building 12 North – a 3,300 SF single-story mini-warehouse constructed out of metal with wood joist framing and 12' high walls built in 2018.
 - Building 14 North – a 4,800 SF single-story mini-warehouse constructed out of metal with wood joist framing and 12' high walls built in 2018.
 - Building 15 West – a 4,500 SF single-story mini-warehouse constructed out of metal with fire resistant framing and 8' high walls built in 2021.
- Site improvements include 3,800 SF of asphalt, 3,740 SF of concrete, 1,100' of aluminum fencing, a 10'x14' utility shed, and 11 "GRD Posts." *Resp't Exs. G, H.*
9. In 2023, the subject property was assessed for \$1,058,400, an increase of about 15.7% over its 2022 assessment of \$914,600. *Resp't Ex. G.*
10. The Assessor submitted a group of emails an employee of the Kosciusko County Assessor's Office exchanged with Steve Hajewski, Regional Manager for Trachte Building Systems. According to Hajewski, in November 2023 the total costs for a typical drive-up storage building (excluding land) were around \$50 to \$60/SF for non-climate-controlled storage and around \$70 to \$90/SF for climate-controlled storage. Due to the many variables affecting construction costs, including supply chain issues and COVID-induced labor shortages, and the fact that many of the costs are outside Trachte's scope of work, he was unable to accurately estimate the total costs for either type of building as of January 1, 2022. Hajewski also noted that Trachte Building Systems does not have a standard price sheet, and every project is priced out based on its specific dimensions and options, roof/snow load, and shipping and tax requirements. *Paul testimony; Resp't Ex. C.*
11. Unlike more traditional pre-engineered buildings, Trachte's kit building systems include very little (if any) traditional structural steel. Instead, bent 18-gauge metal is used to save money and weight, and the walls of the individual storage units provide building strength. Standard unit buildings have no insulation in the walls or doors and minimal insulation on the roof, which serves only as a vapor barrier. They have low eaves and a single-slope, low-pitched roof to save on labor and material costs by avoiding the cost of a ridge and limiting the need for gutters to one side wall. There are no plumbing or mechanical systems, and surface-mounted exterior lighting is the only component that requires

electricity. The buildings have a basic drop trench footing system designed to meet minimum code requirements since the loads are minimal. *Poore testimony; Pet'r Ex. 9.*

12. The Assessor also submitted replacement cost estimates developed by William Schnepf, Jr., a certified general appraiser with All Appraisals. He used Marshall Valuation Service ("MVS") to estimate values for five of the subject property's six self-service storage buildings (Building 14 South was left out). He classified all five buildings as Class S – low cost, steel frame mini-warehouses and applied a base cost of \$35.50/SF to each building's total square footage. He then applied multipliers for perimeter (floor area), wall height (10 feet), and current and local cost. He also applied a comparative cost multiplier to adjust the cost back to January 1, 2023. After applying the multipliers, Schnepf concluded that the buildings had adjusted costs new ranging from \$34.29/SF to \$39.65/SF. *Paul testimony; Resp't Ex. F.*
13. The Assessor arrived at the current assessed values for the subject property's six self-service storage buildings using the Indiana Department of Local Government ("DLGF") cost tables for mini-warehouse facilities. He developed an analysis comparing their assessed values for 2023 and the values produced after applying depreciation rates from the DLGF's schedules (which are the same depreciation rates the Assessor used to determine the assessed values) to Schnepf's estimates¹ of their adjusted costs new. After depreciation, the 2023 assessed values ranged from \$24.20/SF to \$34.02/SF while the values the Assessor calculated using Schnepf's estimates ranged from \$29.42/SF to \$36.45/SF. *Paul testimony; Resp't Exs. F, G, H.*
14. One of the Assessor's employees also solicited information from Nick Amor of Miller Insurance Group regarding the replacement cost values assigned to other storage facilities in Marshall County for insurance purposes. Amor indicated that a 2,560 SF unit built in 1985 had a replacement cost value of \$76,800 (\$30.00/SF), and that a 3,520 SF unit built in 1992 had a replacement cost value of \$105,600 (\$30.00/SF). *Paul testimony; Resp't Ex. I.*
15. The evidence presented by the Assessor did not constitute an appraisal and mixed elements of objective data applied to the DLGF's assessment guidelines.
16. Jim Langfeldt, an owner of both the Petitioner and a company called Mr. Storage, finished constructing a 5,100 SF self-storage building on a parcel adjacent to the subject property in late 2022. The cost to construct the building included the following:
 - Jim Langfeldt entered into a Contract for Pre-Engineered Metal Buildings dated November 29, 2022 with Miller Buildings, Inc. in which Miller Buildings agreed to supply material, deliver, and erect a 30' x 170' self-storage building in Plymouth, Indiana for a total contract price of \$92,698.
 - On December 15, 2022, Langfeldt's Concrete billed Mr. Storage \$20,685.00 for concrete work on the footers, slab, and skirts.

¹ For Building 14 South (which Schnepf did not develop a replacement cost estimate for), the Assessor used the same adjusted cost new Schnepf concluded to for Building 12 South and Building 12 North (\$39.65/SF).

- On March 28, 2023, Langfeldt Excavating, LLC billed Mr. Storage \$1,346.45 for #53 Limestone and delivery charges.
- On March 30, 2023, Langfeldt Excavating, LLC billed Mr. Storage \$663.01 for #53 Limestone and delivery charges.

The total cost of these charges was \$115,392.46 (\$22.63/SF, which Poore rounded to \$23.00/SF). *Poore testimony; Pet'r Exs. 1-4.*

17. The Petitioner submitted Poore's analysis comparing how the Assessor arrived at the subject property's 2023 assessment with Poore's calculation of the \$818,100 assessment the Petitioner is requesting for the subject property. Poore relied on the \$23.00/SF cost Langfeldt allegedly paid to construct the 5,100 SF self-storage building on the adjacent lot and applied that rate to determine the RCN for each of the subject property's six buildings. Next, he applied depreciation at the same rates the Assessor used to determine their assessed values for 2023 and a market factor of 1.00, producing a total depreciated RCN estimate of \$490,400 for all six buildings. Poore then added in the subject property's 2023 assessed land value of \$282,200. He also added in \$45,500 for site improvements, which he calculated by applying a market factor of 1.00 to the values the Assessor determined for each of the individual site improvements before applying market factors. Poore's analysis resulted in a total value for the subject property of \$818,100. *Poore testimony; Pet'r Exs. 1, 5.*
18. In support of its requested assessment, the Petitioner also submitted information about the costs associated with building two different storage facilities—one in Corydon, Indiana and one in Warsaw, Indiana. The facility in Corydon consists of two Trachte Building System buildings built in 2021 and 2022, respectively, with a total of 23,900 SF of storage space. Poore alleged they had a combined unit cost of \$25.81/SF. The facility in Warsaw consists of a single, 18,560 SF building built in 2022 that Poore alleged had a unit cost of \$25.63/SF. *Poore testimony; Pet'r Exs. 8a, 8b.*
19. The evidence presented by the Petitioner did not amount to an appraisal pursuant to generally accepted appraisal principles, and Poore did not establish he had the training or experience of a licensed appraiser.

SUMMARY OF CONTENTIONS

20. **The Assessor's case:**
 - a) The subject property's 2023 assessed value is an accurate reflection of its market cost. To determine its assessed value, the Assessor used the DLGF cost and depreciation schedules for mini-warehouse buildings and made appropriate adjustments to the base cost to get the adjusted cost rate. In support of the 2023 assessment, the Assessor argued that the cost estimates from Trachte Building Systems is market evidence of what it would cost to construct a storage building, but he acknowledged that the estimates were not related back to the January 1, 2023 assessment date. He likewise claimed that the cost estimates provided by Schnepf are market evidence of the cost

to construct the buildings. Although the values the Assessor calculated using Schnepf's estimates of the buildings' adjusted costs new are higher than their current assessed values, he is not asking to change the assessment. The Assessor also asserted that the buildings' current assessed values are in line with the replacement cost values assigned to other storage facilities in Marshall County for insurance purposes, although he recognized the two buildings the insurance data came from are older buildings that are not directly comparable to new construction. *Paul testimony, Resp't Exs. C, F, G, H, I.*

21. The Petitioner's case:

- a) The subject property's six buildings fall within the GCK construction category, which stands for construction kit. Trachte Building Systems does not use steel construction—they use 18-gauge metal and bend it to create strength. Trachte and other companies drop off a construction package and then you follow the instructions to assemble the mini-storage buildings. The buildings do not have the heavier steel construction shown in the MVS tables that Schnepf used. The MVS tables reflect multi-story buildings that require heavy steel framing and poured concrete floors. They fall within the GCI construction category, which is more of an industrial category. *Poore testimony; Pet'r Exs. 1, 9.*
- b) The subject property's RCN should be modified to reflect what typical owners around Indiana spend on this type of self-storage facility. The costs to build two other storage facilities in Indiana were in the range of \$25.00 to \$26.00/SF, while the actual cost to construct the 5,100 SF self-storage building on the lot adjacent to the subject property was \$23.00/SF. Applying \$23.00/SF to the subject property's six buildings and a market factor of 1.00 results in a total value for the subject property of \$818,100 after including the value of the land and site improvements. Poore changed the market factor to 1.00 because Ind. Code § 6-1.1-4-46 requires the use of the lowest of the three valuation approaches and he argued that using a market factor (which is derived from sales) greater than 1.00 would inappropriately blend different approaches to value. The subject property's 2023 assessment should be lowered to \$818,100. *Poore testimony; Pet'r Exs. 1-5, 8a, 8b.*

BURDEN OF PROOF

- 22. Generally, the taxpayer has the burden of proof when challenging a property tax assessment. Accordingly, the assessment on appeal, "as last determined by an assessing official or the county board," will be presumed to equal "the property's true tax value." I.C. § 6-1.1-15-20(a) (effective March 21, 2022).
- 23. However, the burden of proof shifts if the property's assessment "increased more than five percent (5%) over the property's assessment for the prior tax year." I.C. § 6-1.1-15-20(b). Subject to certain exceptions, the assessment "is no longer presumed to be equal to the property's true tax value, and the assessing official has the burden of proof." *Id.*

24. If the burden has shifted, and “the totality of the evidence presented to the Indiana board is insufficient to determine the property’s true tax value,” then the “property’s prior year assessment is presumed to be equal to the property’s true tax value.” I.C. § 6-1.1-15-20(f).
25. Here, the current assessment of \$1,058,400 was an increase of more than 5% over the previous year’s assessment of \$914,600. The Assessor conceded that he therefore has the burden of proof.

ANALYSIS

26. The Indiana Board of Tax Review is the trier of fact in property tax appeals, and our charge is to “weigh the evidence and decide the true tax value of the property as compelled by the totality of the probative evidence” before us. I.C. § 6-1.1-15-20(f). Our conclusion of a property’s true tax value “may be higher or lower than the assessment or the value proposed by a party or witness.” *Id.* Regardless of which party has the initial burden of proof, either party “may present evidence of the true tax value of the property, seeking to decrease or increase the assessment.” I.C. § 6-1.1-15-20(e).
27. To meet its burden of proof, a party “must present objectively verifiable, market-based evidence” of the property’s value. *Piotrowski v. Shelby Cty. Ass’r*, 177 N.E.3d 127, 132 (Ind. Tax Ct. 2021) (citing *Eckerling v. Wayne Twp. Ass’r*, 841 N.E.2d 674, 677-78 (Ind. Tax Ct. 2006)). For most real property types, neither the taxpayer nor the assessor may rely on the mass appraisal “methodology” of the “assessment regulations.” *P/A Builders & Developers, LLC v. Jennings Cty. Ass’r*, 842 N.E.2d 899, 900, (Ind. Tax Ct. 2006). This is because the “formalistic application” of the procedures and schedules from the DLGF’s assessment guidelines lacks the market-based evidence necessary to establish a specific property’s market value-in-use. *Piotrowski*, 177 N.E.3d at 133.
28. Market-based evidence may include “sales data, appraisals, or other information compiled in accordance with generally accepted appraisal principles.” *Peters v. Garoffolo*, 32 N.E.3d 847, 849 (Ind. Tax Ct. 2015). Relevant assessments are also admissible, but arguments that “another property is ‘similar’ or ‘comparable’ simply because it is on the same street are nothing more than conclusions...[and] do not constitute probative evidence.” *Marinov v. Tippecanoe Cty. Ass’r*, 119 N.E.3d 1152, 1156 (Ind. Tax Ct. 2019). Finally, the evidence must reliably indicate the property’s value as of the valuation date. *O’Donnell v. Dept. of Local Gov’t. Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006). For the 2023 assessment, the valuation date was January 1, 2023. I.C. § 6-1.1-2-1.5(a).
29. Real property is assessed based on its true tax value. I.C. § 6-1.1-31-5. True tax value does not mean “fair market value” or “the value of the property to the user.” I.C. § 6-1.1-31-6(c), (e). For most types of real property, true tax value is determined under the DLGF’s rules. I.C. § 6-1.1-31-5(a); I.C. § 6-1.1-31-6(f). However, for assessment dates after December 31, 2022, the Indiana Legislature has specifically defined true tax value for a self-service storage facility as the lowest valuation determined by applying each of

the following approaches and excluding business intangible value:

- (1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation, together with estimates of the losses in value that have taken place due to wear and tear, design and plan, and other depreciation and obsolescence.
- (2) Sales comparison approach, using data for generally comparable property.
- (3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

Ind. Code § 6-1.1-4-46(d).

30. As explained above, the Assessor has the burden of proof. He did not present an opinion of the subject property's true tax value developed using any of the valuation approaches required by Ind. Code § 6-1.1-4-46(d). Instead, he argued that the cost information from Trachte Building Systems, the values he calculated using Schnepf's estimates of the buildings' adjusted costs new, and replacement cost values assigned to other storage facilities in Marshall County for insurance purposes support the subject property's 2023 assessment. We disagree.
31. The Assessor argued that the cost estimates from Trachte Building Systems is market evidence of what it would cost to construct a storage building, but he acknowledged that the pricing was not related back to the January 1, 2023 assessment date. Again, to be probative, the evidence must reliably indicate the property's value as of the valuation date. *O'Donnell* 854 N.E.2d at 95. Furthermore, Hajewski explained that many of the costs he included in the estimates are outside of Trachte's scope of work. He also noted that Trachte does not have a standard price sheet, and that every project is priced out based on its specific dimensions and options, roof/snow load, and shipping and tax requirements. Thus, we conclude that the cost estimates from Trachte would be too speculative to lend any support to the subject property's 2023 assessment even if they were properly related back to the assessment date.
32. The Assessor also claimed that the replacement cost estimates provided by Schnepf are market evidence of the cost to construct the subject property's six buildings. While Schnepf is an appraiser, he did not actually appraise the subject property using any of the three valuation approaches, and his replacement cost estimates have several flaws that make them an unreliable starting point for doing so. First, Schnepf applied a wall height multiplier (10 feet) to all five of the buildings he developed replacement cost estimates for without explaining why that is appropriate for buildings with wall heights ranging from 8' to 14'. Second, he did not account for the fact that Building 10 is climate controlled either by using a different base rate from MVS or applying an appropriate market-based adjustment. Nor did he account for soft costs such as entrepreneurial profit

that are not included in MVS's base costs. Finally, Schnepf failed to provide any market support for the comparative cost multiplier he applied to trend his estimates back to January 1, 2023.

33. Compounding the problem, the Assessor failed to show that he complied with generally accepted appraisal principles when attempting to use Schnepf's flawed replacement cost estimates² to cobble together his own cost estimates for the subject property's six buildings. Instead of using a method typically relied by appraisers to quantify the physical depreciation affecting a property, he simply applied the depreciation rates from the DLGF's schedules to all six buildings without demonstrating that they accurately reflect the market. Again, parties may not rely on mass appraisal methodologies from the assessment regulations because they lack the market-based evidence necessary to establish a specific property's market value-in-use. *P/A Builders*, 842 N.E.2d at 900; *Piotrowski*, 177 N.E.3d at 133. The Assessor also failed to account for obsolescence or to show that an obsolescence deduction was unnecessary, further undermining the probative value of his cost estimates. And we note that he did not even attempt to estimate the value of the land or site improvements using market-based evidence.
34. Finally, the Assessor asserted that the current assessed values of the subject property's six buildings are in line with the replacement cost values assigned to other storage facilities in Marshall County for insurance purposes. Even if we were willing to ignore the fact that the two buildings the insurance data came from are older buildings that the Assessor admitted are not particularly comparable to the subject property's buildings, he still failed to establish that replacement cost values from insurance policies are reflective of the market. Indeed, the Assessor offered no explanation for how the insurance company arrived at the replacement cost values for either storage facility. Thus, we conclude that they are not probative evidence of the subject property's true tax value.
35. Because the Assessor failed to present probative evidence of the subject property's true tax value developed using any of the valuation approaches required by Ind. Code § 6-1.1-4-46(d), we conclude that he failed to make a case supporting the subject property's 2023 assessment. We now turn to the Petitioner's evidence.
36. The Petitioner likewise failed to submit probative evidence of the subject property's true tax value developed using any of the valuation approaches required by Ind. Code § 6-1.1-4-46(d). And its attempts to demonstrate the subject property's true tax value using cost information suffer from many of the same issues that rendered the Assessor's valuation evidence unreliable.
37. We start with the Petitioner's evidence regarding the costs to build the storage facilities in Corydon and Warsaw. The Petitioner failed to present sufficient evidence to convince us that either of Poore's unit cost estimates is based on a comprehensive accounting of the material and labor costs needed to construct the facilities, let alone soft costs. It also

² The Assessor inexplicably used the same adjusted cost new Schnepf concluded to for Building 12 South and Building 12 North (\$39.65/SF) to calculate a value for Building 14 South even though it has fire resistant framing and 14' high walls while the other two buildings have wood joist framing and 12' high walls.

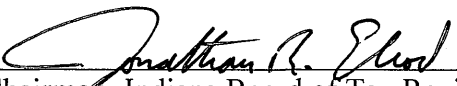
failed to establish that either storage facility was constructed to the same specifications or with the same materials used to construct the subject property's buildings. Indeed, despite all the evidence in the record regarding Trachte Building Systems, the only facility we can definitively say was built using Trachte's designs and materials is the one in Corydon. Thus, we conclude that both of Poore's estimates are too speculative to support the \$23.00/SF he ultimately relied on to determine the RCN for each of the subject property's six buildings.

38. Poore's reliance on the \$23.00/SF cost Langfeldt allegedly paid to construct the 5,100 SF self-storage building on the adjacent lot ultimately suffers from the same problem—we are not convinced that it represents a comprehensive accounting of the total construction costs. Furthermore, Poore failed to account for the fact that Building 10 is climate controlled, and he used the depreciation rates from the DLGF's schedules in his analysis without demonstrating that they accurately reflect the market. Poore also adopted the Assessor's site improvement assessments minus the market factor adjustment and the Assessor's land value assessment without offering any supporting evidence from the market. And he wholly failed to address obsolescence. Because Poore's analysis does not comply with generally accepted appraisal principles, we conclude that his \$818,100 estimate is not probative evidence of the subject property's true tax value.
39. When, as here, the burden has shifted to the Assessor and the totality of the evidence presented by the parties is insufficient to determine the property's true tax value, I.C. § 6-1.1-15-20(f) mandates that the property's assessment revert to the assessed value from the previous assessment year. We therefore conclude that the subject property's 2023 assessment must revert to its 2022 assessed value.

FINAL DETERMINATION

40. In accordance with the above findings of fact and conclusions of law, we order the 2023 assessment reduced to \$914,600.

ISSUED: OCTOBER 22, 2024



Chairman, Indiana Board of Tax Review



Commissioner, Indiana Board of Tax Review



Commissioner, Indiana Board of Tax Review

- APPEAL RIGHTS -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days after the date of this notice. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. The Indiana Tax Court's rules are available at <<http://www.in.gov/judiciary/rules/tax/index.html>>.