

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

Petitions #s: 82-029-02-1-4-00835
82-029-02-1-4-00840
82-029-02-1-4-00844

Petitioner: Herbert Hatt

Respondent: Pigeon Township Assessor (Vanderburgh County)

Parcel #s: 1143026037001
1143026037015
1143026037014

Assessment Year: 2002

The Indiana Board of Tax Review (the Board) issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. The Petitioner initiated assessment appeals with the Vanderburgh County Property Tax Assessment Board of Appeals (the PTABOA) by written document dated June 9, 2003.
2. The Petitioner received notices of the decisions of the PTABOA on August 6, 2004.
3. The Petitioner filed appeals to the Board by filing Form 131s with the county assessor on August 31, 2004. Petitioner elected to have these cases heard in small claims.
4. The Board issued notices of hearings to the parties dated January 25, 2005.
5. The Board held administrative hearings on March 23, 2005, before the duly appointed Administrative Law Judge (the ALJ) Debra Eads.
6. Persons present and sworn in at the hearings:
 - a) For Petitioner: Herbert Hatt, Petitioner

- b) For Respondent: Judy Stricker, Township Chief Deputy Assessor
Jonah Sauer, Township Real Estate Deputy Assessor¹

Facts

7. The properties are classified as commercial, as is shown on the property record cards (the PRCs) for parcels # 1143026037001, 1143026037015 and 1143026037014.
8. The ALJ did not conduct an inspection of the property.
9. Assessed Values of subject properties as determined by the Vanderburgh County PTABOA:²

Parcel # 1143026037001	Land \$16,700	Improvements \$121,800
Parcel # 1143026037015	Land \$ -0-	Improvements \$ -0-
Parcel # 1143026037014	Land \$ -0-	Improvements \$ -0-

10. Assessed Values requested by Petitioner per the Form 131 petitions:

Parcel # 1143026037001	Land \$2,400	Improvements \$32,500
Parcel # 1143026037015	Land \$8,200	Improvements \$33,100
Parcel # 1143026037014	Land \$900	Improvements \$ -0-

Issues

11. Summary of Petitioner’s contentions in support of alleged error in assessment:
 - a) The subject property was a funeral home that had been converted into apartments. This conversion occurred over a period of years. *Hatt testimony*.
 - b) The Petitioner alleged that the subject property and the Petitioner’s “comparable” properties in the subject neighborhood had significant increases in land value. *Hatt testimony; Petitioner Exhibit 1*. However, according to the Petitioner, the building values of the “comparable” properties were significantly *reduced* which resulted in virtually no change in the net assessments. Whereas, improvements on the subject property had substantial *increases* in the improvement assessments. *Id.* For example, the Petitioner alleged, the property directly across the street from the subject had a reduction in assessment of \$400, while the subject property “quad-tripled” in value.

¹ Candy Wells, Vanderburgh County PTABOA Hearing Officer and Tiffany Carrier, Vanderburgh County Deputy Assessor appeared for the hearing pertaining to petitions 82-029-02-1-4-00840 and 82-029-02-1-4-00844. However, they were not sworn in and did not testify.

² The PTABOA combined all three parcels into one parcel. Thus, parcel numbers 1143026037015 and 1143026037014 were deleted and combined into a single parcel with parcel number 1143026037001.

Hatt testimony. Thus, the Petitioner contends, the subject property was treated differently than “comparable” properties in the neighborhood. *Id.*

- c) Upon questioning by the ALJ, the Petitioner stated that his discussion of “comparable” properties related to the location of the property and a comparison of assessed value changes only. The Petitioner testified that he had no knowledge of the market value of these “comparables,” nor of the market value of his property. According to the Petitioner, his concern is based on alleged inconsistencies in the assessor calculations when determining the value of the properties in the subject area. *Hatt testimony.*
- d) The Petitioner further alleged that the properties were damaged and in poor condition. According to the Petitioner, the subject property had a fire in 1984 which resulted in damage to six apartments in Building # 3 as well as smoke damage to other apartments in Building # 1 and # 2. *Hatt testimony; Petitioner Exhibit 1.* While the apartments were vacant, repairs to the subject property were accomplished through income from outside sources. *Id.* The Petitioner further testified that, in 2001, Building # 5 suffered from water and ice damage as a result of a poor roof repair. In 2002 another fire occurred at the subject property. Damage from both these events affected several apartments. *Id.* Finally, the subject improvements suffered damage from a tornado in 2004 and the roof was lifted off of Building # 1. *Id.* According to the Petitioner, the property is uninsured and costs associated with these events are still ongoing. *Id.* The Petitioner submitted photographs of the buildings to illustrate the condition of the improvements. *Hatt testimony; Board Exhibit A - Attachment G, pages 49 and 49.*
- e) The Petitioner testified that if all available apartments are occupied, gross monthly income is \$3,045. *Hatt testimony; Petitioner Exhibit 1.* According to the Petitioner, vacancy is generally “two to three apartments per month per year plus unpaid rent accounts of half that amount per year.” *Id.*
- f) Finally, the Petitioner alleged that the assessed value of the subject property should not have increased from the value previously established by the State Board of Tax Commissioners (STB) Final Determination dated February 23, 1996 (the 1996 Determination). *Hatt testimony & Board Exhibit A, pages 40 - 42.*

12. Summary of Respondent’s contentions in support of the assessment:

- a) According to the Respondent, three of the Petitioner’s parcels, #1143026037001, #1143026037015 and #1143026037014, were combined by the Vanderburgh County PTABOA into a single parcel - parcel # 1143026037001.³ *Stricker testimony.* The assessed value being appealed by the Petitioner is for all three parcels together. *Id.*

³ The hearing on the petition 82-029-02-1-4-00835 was held at 8:30 am and the hearing on the petitions 82-029-02-1-4-00840 and 82-029-02-1-4-00844 were held at 10:30 am. Due to the overlap of testimony and the consistency of issues, these two hearings have been combined into this single Findings and Conclusions.

- b) The Respondent testified that several changes that were made in the 1996 Determination are shown on the current 2002 PRC. *Board Exhibit A, pages 40 – 42; Respondent Exhibit 4.* These changes include that the grade applied to the residential part of the building is “D” and the commercial part of the building is “D-1” and that the condition rating applied to the commercial apartments is “poor.” Further, the front part of the building is priced as “residential” and the rear portion of the improvement is priced as “commercial.” The apartments are priced as “without air conditioning” along with the lower level of the residence portion of the structure and the obsolescence percentage (40%) previously determined for the commercial portion has continued to apply. *Stricker testimony.*
- c) The land of the subject property has been valued the same as other commercial property in the neighborhood. *Stricker testimony & Respondent Exhibits 15 and 16 for petition 82-029-02-1-4-00835; Respondent Exhibits 18 and 19 for 82-029-02-1-4-00840; Respondent Exhibit 12 and 13 for 82-029-02-1-4-00844.* In addition, the subject land has been valued with a negative 50% influence factor due to the lead contamination present at the site. *Stricker testimony; Respondent Exhibit 4.*
- d) Finally, the Respondent alleged that at the time of the field inspection of the subject property, all apartments were occupied. *Stricker testimony.*

Record

13. The official record for this matter is made up of the following:

- a) The Petition, and all subsequent pre-hearing, and post-hearing submissions by either party.
- b) The tape recording of the hearing labeled BTR # 6171 and # 6172.
- c) Exhibits:

Petitioner Exhibit 1: Outline of issues narrative

For petition #82-029-02-1-4-00835:

Respondent Exhibit 1: Township Witness List

Respondent Exhibit 2: Notice of Hearing

Respondent Exhibit 3: Pictures of subject property taken December 21, 1999

Respondent Exhibit 4: PRC of subject property

Respondent Exhibit 5: Apartment rental information

Respondent Exhibit 6: Plat sheet

Respondent Exhibit 7: Township Assessor/Petitioner conference form

Respondent Exhibit 8: September 12, 2003 memo from Paul Hatfield to file
Respondent Exhibit 9: Letter to Herbert Hatt dated September 12, 2003
Respondent Exhibit 10 and 11: Pictures of subject property taken February 22, 2005
Respondent Exhibit 12: PTABOA minutes from June 4, 2004
Respondent Exhibit 13: Form 115 Notification of Final Assessment Determination
Respondent Exhibit 14: PTABOA minutes from April 12, 2002
Respondent Exhibit 15: Copy of Commercial Neighborhood Valuation Form for Neighborhood P-7
Respondent Exhibit 16: Copy of Commercial Neighborhood Valuation Form for Neighborhood P-7 (lead contamination area)
Respondent Exhibit 17: Base land value calculation sheet
Respondent Exhibit 18: Price adjustment for Commercial land in Neighborhood P-7
Respondent Exhibit 19: Market data sheet for the first comparable
Respondent Exhibit 20: Copy of plat sheet for 27-75-1
Respondent Exhibit 21: PRC for 27-75-1
Respondent Exhibit 22: Market data sheet for the second comparable
Respondent Exhibit 23: Copy of plat sheet for 29-50-3
Respondent Exhibit 24: PRC for 29-50-3
Respondent Exhibit 25: Market data sheet for the third comparable
Respondent Exhibit 26: Copy of plat sheet for 29-64-4
Respondent Exhibit 27: PRC for 29-64-4
Respondent Exhibit 28: Market data sheet for the fourth comparable
Respondent Exhibit 29: Copy of plat sheet for 29-64-3
Respondent Exhibit 30: PRC for 29-64-3
Respondent Exhibit 31: Market data sheet for the fifth comparable
Respondent Exhibit 32: Copy of plat sheet for 25-101-12
Respondent Exhibit 33: PRC for 25-101-12

For petition #82-029-02-1-4-00840:

Respondent Exhibit 1: Township Witness List
Respondent Exhibit 2: Notice of Hearing
Respondent Exhibit 3: Pictures of subject property taken December 21, 1999
Respondent Exhibit 4: PRC of subject property
Respondent Exhibit 5: Apartment rental information
Respondent Exhibit 6: Plat sheet
Respondent Exhibit 7: Township Assessor/Petitioner conference form
Respondent Exhibit 8: September 12, 2003 memo from Paul Hatfield to file
Respondent Exhibit 9: Letter to Herbert Hatt dated September 12, 2003
Respondent Exhibit 10 – 14: Pictures of subject property taken February 22, 2005
Respondent Exhibit 15: PTABOA minutes from June 4, 2004
Respondent Exhibit 16: Form 115 Notification of Final Assessment Determination
Respondent Exhibit 17: PTABOA minutes from April 12, 2002

- Respondent Exhibit 18: Copy of Commercial Neighborhood Valuation Form for Neighborhood P-7
- Respondent Exhibit 19: Copy of Commercial Neighborhood Valuation Form for Neighborhood P-7 (lead contamination area)
- Respondent Exhibit 20: Base land value calculation sheet
- Respondent Exhibit 21: Price adjustment for Commercial land in Neighborhood P-7
- Respondent Exhibit 22: Market data sheet for the first comparable
- Respondent Exhibit 23: Copy of plat sheet for 27-75-1
- Respondent Exhibit 24: PRC for 27-75-1
- Respondent Exhibit 25: Market data sheet for the second comparable
- Respondent Exhibit 26: Copy of plat sheet for 29-50-3
- Respondent Exhibit 27: PRC for 29-50-3
- Respondent Exhibit 28: Market data sheet for the third comparable
- Respondent Exhibit 29: Copy of plat sheet for 29-64-4
- Respondent Exhibit 30: PRC for 29-64-4
- Respondent Exhibit 31: Market data sheet for the fourth comparable
- Respondent Exhibit 32: Copy of plat sheet for 29-64-3
- Respondent Exhibit 33: PRC for 29-64-3
- Respondent Exhibit 34: Market data sheet for the fifth comparable
- Respondent Exhibit 35: Copy of plat sheet for 25-101-12
- Respondent Exhibit 36: PRC for 25-101-12

For petition #82-029-02-1-4-00844:

- Respondent Exhibit 1: Township Witness List
- Respondent Exhibit 2: Notice of Hearing
- Respondent Exhibit 3: Pictures of subject property taken December 21, 1999
- Respondent Exhibit 4: PRC of the subject property
- Respondent Exhibit 5: Plat sheet
- Respondent Exhibit 6: Township Assessor/Petitioner conference form
- Respondent Exhibit 7: September 12, 2003 memo from Paul Hatfield to file
- Respondent Exhibit 8: Letter to Herbert Hatt dated September 12, 2003
- Respondent Exhibit 9: PTABOA minutes from June 4, 2004
- Respondent Exhibit 10: Form 115 Notification of Final Assessment Determination
- Respondent Exhibit 11: PTABOA minutes from April 12, 2002
- Respondent Exhibit 12: Copy of Commercial Neighborhood Valuation Form for Neighborhood P-7
- Respondent Exhibit 13: Copy of Commercial Neighborhood Valuation Form for Neighborhood P-7 (lead contamination area)
- Respondent Exhibit 14: Base land value calculation sheet
- Respondent Exhibit 15: Price adjustment for Commercial land in Neighborhood P-7
- Respondent Exhibit 16: Market data sheet for the first comparable
- Respondent Exhibit 17: Copy of plat sheet for 27-75-1
- Respondent Exhibit 18: PRC for 27-75-1

Respondent Exhibit 19: Market data sheet for the second comparable
Respondent Exhibit 20: Copy of plat sheet for 29-50-3
Respondent Exhibit 21: PRC for 29-50-3
Respondent Exhibit 22: Market data sheet for the third comparable
Respondent Exhibit 23: Copy of plat sheet for 29-64-4
Respondent Exhibit 24: PRC for 29-64-4
Respondent Exhibit 25: Market data sheet for the fourth comparable
Respondent Exhibit 26: Copy of plat sheet for 29-64-3
Respondent Exhibit 27: PRC for 29-64-3
Respondent Exhibit 28: Market data sheet for the fifth comparable
Respondent Exhibit 29: Copy of plat sheet for 25-101-12
Respondent Exhibit 30: PRC for 25-101-12

Board Exhibit A: Form 131 Petition and attachments
Board Exhibit B: Notice of Hearing on Petition
Board Exhibit C: Notice of Appearance for Vanderburgh County Assessor as additional party

d) These Findings and Conclusions.

Analysis

14. The most applicable governing cases are:

- a) A Petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Township Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); see also *Clark v. State Board of Tax Commissioners*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998).
- b) In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc., v. Washington Township Assessor*, 802 N.E. 2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer’s duty to walk the Indiana Board . . . through every element of the analysis”).
- c) Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner’s evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner’s evidence. *Id.*; *Meridian Towers*, 805 N.E.2d at 479.

15. The Petitioner failed to provide sufficient evidence to support the Petitioner’s contentions. This conclusion was arrived at because:

Comparables

- a) The Petitioner contends that the assessment of the subject property is higher than comparable properties. According to the Petitioner “comparable” properties in the subject neighborhood had significant increases in land value as did the subject property. Petitioner alleged, however the building values of the comparable properties were significantly reduced resulting in virtually no change in the net assessment of the properties, whereas the improvements on the subject property had substantial increases in the assessments. *Hatt testimony*. Based on this information, the Petitioner argued that the assessed value for the subject property was too high.
- a) Indiana Code § 6-1.1-2-2 requires uniform and equal assessments. Thus to the extent that the Petitioner can prove that his property is not assessed uniformly or equal to comparable properties, Petitioner’s assessment should be equalized. However, “taxpayers are required to make a detailed factual showing at the administrative level.” *Home Federal Savings Bank v. Madison Twp. Assessor*, 817 N.E.2d 332 (Ind. Tax Ct. 2004). To meet this showing, “the taxpayer must not only present probative evidence in support of its argument, but it must also sufficiently explain that evidence.” *Id.*
- b) To introduce evidence of comparable properties, a taxpayer must explain *how* the properties are comparable. *See Blackbird Farms Apts. v. Dep’t of Local Gov’t Fin.*, 765 N.E.2d 711, 715 (Ind. Tax Ct. 2002) (holding that the taxpayer did not present a prima facie case where it provided assessment information for allegedly comparable properties but failed to explain *how* the properties were comparable). Conclusory statements that a property is “similar” or “comparable” to another property do not constitute probative evidence of the comparability of the two properties. *See Long v. Wayne Twp. Assessor*, 821 N.E.2d 466, 470 (Ind. Tax Ct. 2005). Instead, the proponent must identify the characteristics of the subject property and explain how those characteristics compare to the characteristics of the purportedly comparable properties. *Id.* at 471. The proponent likewise must explain how any differences between the properties affect their relative market values-in-use. *Id.* *See also*, *Hoogenboom-Nofziger*, 715 N.E.2d at 1024 (holding that taxpayer failed to make prima facie case when he offered conclusory statements and photographs without further explanation); *Lacy Diversified Industries, Ltd. v. Dep’t of Local Gov’t Fin.*, 799 N.E.2d 1215, 1220 (Ind. Tax Ct. 2003) (holding that taxpayer failed to make prima facie case when he offered conclusory statements, property record cards, and photographs without further explanation).
- c) In the case at bar, the Petitioner has not met his burden. The Petitioner made no attempt to show that the allegedly “comparable” properties were, in fact, comparable. In response to questioning, the Petitioner testified that his “comparable” properties merely related to the location of the property and involved a comparison of changes in assessed value only. According to the Petitioner, he has no independent knowledge of the market value of these “comparables,” nor of the market value of the

subject property. *Hatt testimony*. The Petitioner's argument appears to be based simply on his perception of inconsistencies in the assessor calculations when determining the value of the properties in the subject area.⁴ He has offered no probative evidence of any error, however. This falls far short of the burden that Petitioner faces. The Petitioner has only made a "de minimis factual showing" and has failed to "sufficiently link [his] evidence to the uniform and equal argument" that he raises here. *See Home Federal Savings Bank v. Madison Twp. Assessor*, 817 N.E.2d 332 (Ind. Tax Ct. 2004).⁵

Condition

- d) The Petitioner also argued that some special valuation consideration is warranted because of losses to the value of the property due to the fires in 1984 and 2002, water and ice damage in 2001 and tornado damage in 2004. The Petitioner testified that because of the lack of insurance and because the income generated by the property is limited due to the fixed income of the tenants, the Petitioner is still paying for the costs generated by these events. *Hatt testimony*.
- e) A condition rating is a "rating assigned each structure that reflects its effective age in the market." *See REAL PROPERTY ASSESSMENT GUIDELINES, VERSION A*, app. B, at 5, (incorporated by reference at 50 IAC 2.3-1-2). A condition rating is determined by relating the structure to comparable structures within the subject property's neighborhood. *Id.* Presently, the improvements are rated as being in "poor" condition in the commercial area of the structure and in "fair" condition in the residential portion of the improvements. A property of "poor" condition is a "structure that is almost worn out." *Id.* at Chap. 6, pg. 57. In a "poor" structure, a "substantial amount of repair, maintenance and upgrading" is needed on things such as "roof structure, plumbing and utilities." *Id.* A "poor" structure needs "major renovation and modernization" and is "nearly at the end of its actual utilization." *Id.* A property in "fair" condition, similarly, shows "marked deterioration" in the structure. *Id.* at Chap. 3, pg. 60. "There are a substantial number of repairs that are

⁴ We note that even if the Assessor may have erred in the assessment of a neighboring property, it does not in turn make the assessment on the subject property incorrect.

⁵ The Petitioner also testified regarding the income that he receives from property. According to the Petitioner, if all available apartments are occupied, his gross monthly income is \$3,045 and that vacancy is generally "two to three apartments per month per year plus unpaid rent accounts of half that amount per year." The 2002 Real Property Assessment Manual ("Manual") defines the "true tax value" of real estate as "the market value-in-use of a property for its current use, as reflected by the utility received by the owner or similar user, from the property." 2002 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.3-1-2). A taxpayer may use any generally accepted appraisal methods as evidence consistent with the Manual's definition of true tax value, such as sales information regarding the subject or comparable properties that are relevant to a property's market value-in-use, to establish the actual true tax value of a property. *See* MANUAL at 5. Thus, income generated by the subject property could be a valid consideration in the valuation of an income producing property if a comprehensive income approach method to valuation had been submitted. However, the Petitioner failed to develop the income approach to value for the subject property other than to say his monthly income, if fully occupied, would be \$3,045. No income or expense analysis was submitted by the Petitioner.

needed” and “many items need to be refurbished, overhauled, or improved.” *Id.* A dwelling in “fair” condition has “deferred maintenance that is obvious.” *Id.*

- f) The Petitioner presented evidence that the subject property had a fire in 1984 which resulted in damage to six apartments in Building # 3 as well as smoke damage to other apartments in Building # 1 and # 2. *Hatt testimony; Petitioner Exhibit 1.* In 2001, the Petitioner testified that Building # 5 suffered from water and ice damage as a result of a poor roof repair. Also, the Petitioner testified that in 2002 another fire occurred at the subject property and the property suffered damage from a tornado in 2004 including the roof being lifted off of Building # 1. *Id.* The Petitioner, however, submitted no evidence of the property’s actual condition as of the March 1, 2002 valuation date.⁶ Thus, while the property was damaged by a fire in 1984 and sustained water damage in 2001 and, according to the Petitioner, repairs are still on-going, there is no evidence of what damage existed or which repairs had yet to be undertaken as of the assessment date. Further, the 2002 fire and 2004 tornado damage had not occurred as of the assessment date. Finally, even if Petitioner had sufficiently proven the condition of the property as of March 1, 2002, there is no evidence that the damage was not already considered by the Respondent when the property was assigned condition ratings of “fair” and “poor.”
- g) The events that occurred to and on the subject property are unfortunate. However, the Petitioner failed to raise a prima facie case that, due to such events, the property was improperly assessed.

Influence Factors

- h) The Petitioner also raised concern regarding the proximity of the Old Evansville Plating Works and the contamination caused by that operation. *Hatt testimony.*
- i) Generally, land values in a given neighborhood are determined through the application of a Land Order that was developed by collecting and analyzing comparable sales data for the neighborhood and surrounding areas. *See Talesnick v. State Bd. of Tax Comm'rs*, 693 N.E.2d 657, 659 n. 5 (Ind. Tax Ct. 1998). However, properties often possess peculiar attributes that do not allow them to be lumped with each of the surrounding properties for purposes of valuation. The term "influence factor" refers to a multiplier “that is applied to the value of land to account for characteristics of a particular parcel of land that are peculiar to that parcel.” PROPERTY ASSESSMENT GUIDELINES OF 2002, glossary at 10. Petitioner has the burden to produce "probative evidence that would support an application of a negative influence factor and a quantification of that influence factor." *See Talesnick v. State Bd. of Tax Comm'rs.*, 756 N.E.2d 1104, 1108 (Ind. Tax Ct. 2001).

⁶ While real estate is to be *valued* as of January 1, 1999 for the 2002 general reassessment, *see* MANUAL at 4, it is *assessed* as of March 1, 2002, for the 2002 assessment. MANUAL at 9.

- j) Here, the Respondent testified that the property's proximity to the contaminated Evansville Plating Works was addressed by the Assessor within the Neighborhood Valuation Forms for that subject area and on the subject property's PRC. Because the property has been recognized that the property is within this contaminated area, the Assessor applied a negative 50% influence factor to the property as well as lowering the land base rate. *See Respondent Exhibit 4*. While the property's proximity to a contaminated site may be relevant to the issue of whether an additional or a different negative influence factor should apply here, the Petitioner failed to show how this condition would impact the market value-in-use of the subject property, or show what the actual market value of the property is. *See Talesnick*, 756 N.E.2d at 1108.

Prior Assessment

- k) The Petitioner further alleged that the assessed value of the subject property should not have increased from the value previously established by the State Board of Tax Commissioners in the 1996 Determination. The Petitioner is mistaken in his reliance on that determination. Each assessment and each tax year stand alone. *Fleet Supply, Inc. v. State Bd. of Tax Comm'rs*, 747 N.E.2d 645, 650 (Ind. Tax Ct. 2001) (citing *Glass Wholesalers, Inc. v. State Bd. of Tax Comm'rs*, 568 N.E.2d 1116, 1124 (Ind. Tax Ct. 1991)). Thus, evidence as to a property's assessment in one tax year is not probative of its true tax value in a different tax year. *Id.*
- l) Further, local assessing officials are not required or obligated to carry assessments forward from one statewide general reassessment to another. The rules and regulations promulgated for the 1989 or 1995 reassessments would have no bearing on the 2002 reassessment under review in this appeal. However, it should be noted that the specific data corrections sought by the Petitioner relative to grade, condition, obsolescence, measurements, pricing schedules, and air conditioning as determined in the 1996 Determination are currently reflected in the valuation calculation made by the Assessor for the current assessment year under appeal. *See ¶12 (b), Board Exhibit A, pages 40 – 42; Respondent Exhibit 4*.
- m) Similarly, the Petitioner's statement that taxes were formerly calculated on 1/3 of a determined value, while correct, has no bearing on this proceeding. Beginning with the 2001 assessment year, fractional assessments no longer legally exist because statutory changes raises the assessment level to 100% of true tax value. *See ¶14 (d)*.
- n) The Petitioner failed to provide probative evidence in support of a specific value different from the value established by the Assessor. Where the Petitioner has not supported his claim with probative evidence, the Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Indus. v. Dep't of Local Gov't Fin.*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

Conclusion

16. The Petitioner failed to raise a prima facie case that his assessment was incorrect. The Board finds in favor of the Respondent.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should not be changed.

ISSUED: _____

Commissioner,
Indiana Board of Tax Review

Important Notice

- Appeal Rights -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. You must name in the petition and in the petition's caption the persons who were parties to any proceeding that led to the agency action under Indiana Tax Rule 4(B)(2), Indiana Trial Rule 10(A), and Indiana Code 4-21.5-5-7(b)(4), 6-1.1-15-5(b). The Tax Court Rules provide a sample petition for judicial review. The Indiana Tax Court Rules are available on the Internet at <http://www.in.gov/judiciary/rules/tax/index.html>. The Indiana Trial Rules are available on the Internet at http://www.in.gov/judiciary/rules/trial_proc/index.html. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>.