

REPRESENTATIVE FOR PETITIONER:

Mary Abraytis, pro se

REPRESENTATIVES FOR RESPONDENT:

Jackie Harrigan, Assessment Specialist II
Peggy Hendron, Residential Real Estate Supervisor

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

| | | | |
|-------------------------|---|-------------------|--------------------------|
| Mary Abraytis, |) | Petitions.: | 64-004-17-1-5-00010-20 |
| |) | | 64-004-18-1-5-00011-20 |
| Petitioner, |) | | 64-004-19-1-5-00012-20 |
| |) | | |
| v. |) | Parcel No.: | 64-09-23-180-005.000-004 |
| |) | | |
| Porter County Assessor, |) | County: | Porter |
| |) | | |
| Respondent. |) | Assessment Years: | 2017, 2018, 2019 |

Appeal from the Final Determinations of the
Porter County Property Tax Assessment Board of Appeals

December 14, 2020

FINAL DETERMINATION

The Indiana Board of Tax Review (“Board”) having reviewed the facts and evidence, and having considered the issues, now finds and concludes the following:

INTRODUCTION

1. Abraytis contested her 2017, 2018, and 2019 assessments. The Assessor bore the burden of proof but failed to provide probative market-based evidence supporting the assessments. Abraytis is therefore entitled to have her assessments reduced to their 2016

assessed value of \$150,500. Abraytis requested a lower value for each year but she ultimately failed to establish a prima facie case for any further reductions.

PROCEDURAL HISTORY

2. Abraytis challenged the 2017, 2018, and 2019 assessments of her property located at 605 Yellowstone Road in Valparaiso. The Porter County Property Tax Assessment Board of Appeals (“PTABOA”) determined the following assessments:

| Year | Land | Improvements | Total |
|------|----------|--------------|-----------|
| 2017 | \$32,700 | \$128,800 | \$161,500 |
| 2018 | \$32,700 | \$131,200 | \$163,900 |
| 2019 | \$32,700 | \$140,200 | \$172,900 |

3. Abraytis timely filed Form 131 petitions with the Board. On September 16, 2020, Ellen Yuhan, the Board’s designated administrative law judge (“ALJ”) held a telephonic hearing on the petitions. Neither she nor the Board inspected the subject property.

HEARING FACTS AND OTHER MATTERS OF RECORD

4. Abraytis appeared pro se. Jackie Harrigan and Peggy Hendron appeared for the Assessor. All three testified under oath.
5. The parties submitted the following exhibits: See attached.
6. The record also includes the following: (1) all pleadings, motions, briefs, and documents filed in this appeal, (2) all orders and notices issued by the Board or our ALJ, and (3) the audio recording of the hearing.

OBJECTIONS

7. Both parties made numerous objections to the admission of each other's exhibits and some limited testimony, all of which our ALJ took under advisement. However, neither party provided a legal basis for their respective objections. Because we conclude that the challenged exhibits and testimony are at least minimally relevant to the issue at hand, we admit them. To the extent that the parties disagreed with the reliability or accuracy of the testimony or the information contained in the exhibits, they were free to try and impeach or rebut it. We note, however, that their inclusion does not affect the outcome of our final determination.

BURDEN OF PROOF

8. Generally, a taxpayer seeking review of an assessing official's determination has the burden of proof. Indiana Code § 6-1.1-15-17.2 creates an exception to that general rule and assigns the burden of proof to the assessor in two circumstances—where the assessment under appeal represents an increase of more than 5% over the prior year's assessment, or where it is above the level determined in a taxpayer's successful appeal of the prior year's assessment. I. C. § 6-1.1-15-17.2 (b) and (d).
9. Here, the property's assessment increased by more than 5% from 2016 to 2017. The Assessor therefore bears the burden of proof for 2017. We will determine the burden of proof for 2018 and 2019 based on the outcome of the previous year's appeal.

THE ASSESSOR'S CONTENTIONS

10. The Assessor had a meeting with Abraytis when she appealed her assessment. At the initial meeting, Abraytis asked the Assessor to change the finished area of her basement from 210 square feet to 420 square feet. She also asked the Assessor to change the enclosed front porch to an open frame porch, and to change the area shown as having central air conditioning from 1,596 square feet to 1,176 square feet. Additionally,

Abraytis requested to have the garage changed from attached to detached, and to have the year of construction and the grade of her shed changed to match the year and grade of her house. The Assessor agreed to make all the requested changes for each year, although the PTABOA eventually determined to sound value the shed at \$100. The only thing the Assessor did not agree to was Abraytis' request to remove her fireplace/masonry stack. There is a photograph of the masonry stack and the MLS listing shows there is a fireplace. Because those components are there, the Assessor is required to assess them. *Harrigan testimony; Resp't Exs. 3, 4, 15 (2017).*

11. Abraytis contends she is being double assessed on the basement. However, the Guidelines direct that the base area of the unfinished basement is to be summed with the base area of the finished area. *Harrigan testimony; Resp't Ex. 9 (2017); Resp't Ex. 7 (2018 and 2019).*
12. For 2017, the property was not eligible for an influence factor for excess frontage because it was not in the land order. The property record cards Abraytis is relying on to show disparate treatment are from 2019, not 2017, and the properties they depict are not in the same neighborhood as the subject property. *Harrigan testimony; Resp't Exs. 15 (2017); Resp't. Ex. 14 (2018 and 2019).*
13. Abraytis also requested an influence factor for being on a corner lot, but there is no provision for that in the land order. Other properties on a corner lot in her neighborhood do not receive an influence factor for that characteristic. *Harrigan testimony; Resp't Exs. 11-13 (2017); Resp't Exs. 10-12 (2018 and 2019).*
14. The value assigned by the PTABOA was based on the physical changes the Assessor made. Sales show that properties around Abraytis' home are selling for above its assessed value. *Harrigan testimony; Resp't Exs. 19-28 (2017); Resp't Exs. 18-27 (2018); Resp't Exs. 17-26 (2019).*

15. There is no property record card showing the value changes made by the PTABOA. Once the values are rolled over to the Auditor, the Assessor is locked out and unable to change the data on the property record cards, but they did make the value changes. *Harrigan testimony; Hendron testimony.*
16. Market factors are based on sales in the neighborhood or area. The properties that are in the same neighborhood as the subject property have the same base rate and the same market factor. The properties that Abraytis is using are in different neighborhoods and some are assessed as acreage rather than on a front-foot basis, so the factors are going to be different. *Harrigan testimony; Resp't Exs. 10-12 (2019).*
17. The property at 504 Yellowstone that Abraytis used in her hypothetical market is in a different neighborhood and it was also remodeled. It also sold in 2020, making it irrelevant to the years on appeal. The house at 704 Brandonbury that Abraytis relied on was a sale between family members and is therefore not a valid sale. It is also in a different neighborhood than the subject. *Harrigan testimony.*
18. Similarly, the properties Abraytis used in her packet for accelerated depreciation are in different neighborhoods. Her first sale, 701 Center, was a sheriff's sale, and 538 Fatima was a complete remodel. Additionally, the sale of 807 Brandonbury is from 2010. It is unclear what Abraytis is trying to prove with these exhibits. *Harrigan testimony.*
19. Abraytis is contesting methodology. The Assessor must follow state law and he uses sales to come up with values every year. The neighborhoods were not necessarily made by the Assessor. They had maps from municipalities, and properties are grouped by the time they were built, the legal description, and similar lot sizes. *Harrigan testimony.*

THE PETITIONER'S CONTENTIONS

2017 Assessment

20. Abraytis contends that her 2017 assessment is too high. Her property only has partial central air conditioning. The area shown as having air conditioning should be changed from 1,596 square feet to 1,176 square feet. This changes the 2017 value for air conditioning from \$3,500 to \$3,000. The current property record card is still incorrect. *Abraytis testimony; Pet'r Exs. 2, 3, 4, 9, 10 (central air).*

21. The PTABOA changed the 210 square feet of finished area to 425 square feet of finished area and added that to 425 square feet unfinished area. This resulted in an assessment for 850 square feet when the basement has a total of only 210 square feet. The pricing schedule shows the 210 square feet of finished area should be \$8,500. The assessment for 2017 was \$23,700. *Abraytis testimony; Pet'r Exs. 4, 7, 9, 18, 19 (basement).*

22. Abraytis claims that her porch is an open frame porch, not an enclosed frame porch. According to a survey, its size should be 224 square feet not 252 square feet. The PTABOA changed the porch to open frame but failed to correct the measurements. *Abraytis testimony; Pet'r Exs. 4, 8, 9, 11 (porch).*

23. Abraytis also contends that her garage is detached. The PTABOA agreed with that change and agreed to change the garage's grade to C-1, the same as the house. However, she has nothing reflecting those changes. *Abraytis testimony; Pet'r Exs. 4-7, 12 and 13 (garage).*

24. Abraytis objects to the effective age and condition rating of her shed. She supplied documents showing it needed many repairs and the PTABOA agreed to a sound value cap of \$100. She doesn't understand what they meant by a cap when they currently have it at \$200 for 2020. *Abraytis testimony.*

25. The subject property does not have a masonry stack—it has a chimney. The fireplace is not operable because the flue has been sealed. This is noted on the certified home inspection report. The Real Property Guidelines do not indicate whether a fireplace is real or personal property. However, the fireplace was negotiated as personal property and her purchase price was reduced by \$3,800 in lieu of a credit at closing. *Abraytis testimony; Pet'r Ex. 4 (masonry stack, #1), Pet'r Exs. 8, 10, 15 (masonry stack, #2).*
26. Abraytis contends a -15% influence factor should be applied to her land assessment for both excess frontage and traffic flow. Her neighbor at 609 Yellowstone receives a -15% influence factor. The Assessor says an influence factor for excess frontage was not in the land order for 2017 but he did not produce the land order, so she has no way to verify that information. *Abraytis testimony; Pet'r Exs. 10a-10f, 11 (land, negative influence factor).*
27. Abraytis contends there is disparate treatment between her property and other similarly situated properties. She has 15 property record cards all showing a reduction in the land value between 2016 and 2017, but she never received a reduction. In fact, they increased her land assessment by \$400 for 2017. *Abraytis testimony; Pet'r Exs. 4a-4e, 5a-5j, 7 (land, disparate treatment).*
28. Abraytis contends that with the corrections she has requested, her property should be assessed at \$140,300 (land at \$27,800 and improvements at \$112,500) for 2017. *Abraytis testimony.*

2018 Assessment

29. Abraytis' claims regarding the central air conditioning, basement, porch, garage, shed, and masonry stack are the same for 2018, as is her claim for a negative influence factor on the land. *Abraytis testimony.*

30. Abraytis contends that with the corrections she has requested, her property should be assessed at \$146,300 (land at \$27,800 and improvements at \$118,500) for 2018. *Abraytis testimony.*

2019 Assessment

31. Abraytis' claims regarding the central air conditioning, basement, porch, garage, shed, and masonry stack are the same for 2019 as well. *Abraytis testimony.*
32. Abraytis contends there is heavier truck traffic in the neighborhood because a restrictive covenant on truck traffic was removed. The trucks ruin her enjoyment of the property. She is requesting an additional -10% influence factor for the heavier traffic flow, noise, the corner influence, and the double-setback. That should result in a -25% influence factor being applied to her 2019 land assessment. *Abraytis testimony; Pet'r Exs. 4, 6, 9, 10, 12, 13 (land, negative influence factor).*
33. No market factor should be applied to yard structures. Yard structures should be valued at the normal value because there is no market for such properties. It is inconsistent with the concept of market value. Other properties in the county do not have a market factor applied. *Abraytis testimony; Pet'r Exs. 4-1-4-5, 9 (market factor applied to yard structures, objection #1).*
34. Abraytis contends the market factor applied by the Assessor differs within the same locale. Five neighboring properties have different rates even though there are no differences between the properties, which is an error in the assessments. *Abraytis testimony; Pet'r Exs. 5-9 (market factor, uniformity, objection #2).*
35. Abraytis is also inequitably assessed because of location. *Abraytis testimony; Pet'r Exs. 7, 8, 10, 11, 13, 14, 16, 17 (market factor, unequal distribution, objection #3).*

36. Market factors are not in proportion to property wealth. A \$1 million property has a factor of 1% but the \$100,000 property has a factor of 1.25%. This places a greater burden on the residents in lower priced housing. *Abraytis testimony; Pet'r Exs. 6-15 (market factor, disproportionate impact, objection #4).*
37. Additionally, there is a lack of uniformity in the market factors applied to different types of property. The property record cards she reviewed show commercial properties have market factors of 1.1129%, 1.1129% and 1.15%. Residential properties have the heaviest burden. *Abraytis testimony; Pet'r Exs. 5-7 (market factor, lack of uniformity, objection #5).*
38. Abraytis contends the property across the street from her home listed for \$315,000. It sold for \$268,900 after 304 days on the market. The market factor on that property was 1.159%. A property at 714 Brandonbury sold for \$215,000 but was assessed at \$315,500 with a market factor of 1.18%. *Abraytis testimony; Pet'r Exs. 4, 7, 8, 11, 12, 15 (market factor, hypothetical market, objection #6).*
39. The increases in assessment are accelerating her depreciation. The value of her property went up \$22,000 in four years. Other properties did not increase at the same rate as her property. *Abraytis testimony; Pet'r Exs. 4, 5, 7-12 (market factor, accelerated appreciation, objection #7).*
40. Market factor is already incorporated into true tax value. The subject property is assessed based on sales. She questions why she should be taxed on other property wealth in the voluntary market. The focus on sales prices leads to over-stratification. The Assessor just grouped properties by year built, similar build and price. It is not a real comparison of property characteristics. They combined neighborhoods into market area. For instance, on her street, which is one mile long, they have six different neighborhoods. There should be uniform values and the median level should be .15% or less. *Abraytis*

testimony; Pet'r Exs. 2-4, 10, 14-17 (market factor, over-assessed by market factor percentage).

41. Abraytis contends that with the corrections she has requested, her property should be assessed at \$121,400 (land at \$24,500 and improvements at \$96,900) for 2019. *Abraytis testimony.*

ANALYSIS

42. Indiana assesses property based on its “true tax value,” which is determined under the rules of the Department of Local Government Finance (“DLGF”). I. C. § 6-1.131-5(a); I.C. § 6-1.1-31-6(f). 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) and (e). The DLGF defines “true tax value” as “market value-in-use,” which it in turn defines as “[t]he market value-in-use of a property for its current use, as reflected by the utility received by the owner or by a similar user, from the property.” 2011 REAL PROPERTY ASSESSMENT MANUAL at 2. Evidence in an assessment appeal should be consistent with that standard. For example, USPAP-compliant market value-in-use appraisals often will be probative. *See id; see also Kooshtard Property VI, LLC v. White River Twp. Ass'r*, 836 N.E.2d 501, 506 n.6 (Ind. Tax Ct. 2005).
43. Regardless of the method used to prove true tax value, a party must explain how its evidence relates to the property’s value as of the relevant date. *O’Donnell v. Dep’t of Local Gov’t Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006). For 2017, 2018, and 2019, the valuation dates were January 1st of each respective year. Ind. Code § 6-1.1-2-1.5(a).

2017 Assessment

44. As discussed above, the Assessor had the burden of proving that the 2017 assessment is correct. He offered the property record cards for ten sales of properties in the subject’s neighborhood and claimed the sales show that properties in the area are selling for more

than Abraytis' assessed value. In making this argument, the Assessor is essentially relying on a sales comparison approach. A sales comparison approach "estimates the total value of the property directly by comparing it to similar, or comparable, properties that have sold in the market." MANUAL at 3.

45. To effectively use a sales comparison approach as evidence in a property tax appeal, the proponent must establish the comparability of the properties being examined. Conclusory statements that a property is "similar" or "comparable" to another property do not constitute probative evidence of the comparability of the properties. *Long v. Wayne Twp. Ass'r*, 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. Similarly, the proponent must explain how any differences between the properties affect their relative market values-in-use. *Id.*
46. Here, the type of analysis required by *Long* is lacking from the Assessor's presentation. The only information the Assessor provided was the sales prices and locations of the purportedly comparable properties. The Assessor therefore failed to provide enough information for us to conclude that the purportedly comparable properties are truly comparable to the subject property. Moreover, the Assessor failed to identify or quantify any differences between the purportedly comparable properties and the subject property. Thus, the Assessor's sales comparison approach lacks probative value.
47. Because the Assessor failed to prove that the 2017 assessment is correct, Abraytis is entitled to have her 2017 assessment reduced to its 2016 assessed value of \$150,500.
48. That does not end our inquiry, however, because Abraytis sought a lower value. Abraytis contends that the subject property's 2017 assessment should be \$140,300, but she failed to present any probative market-based evidence to support that value. Statements that are

unsupported by probative evidence are conclusory and of no value to the Board in making its determination. *Whitley Products, Inc. v. State Bd. of Tax Comm'rs*, 704 N.E.2d 1113, 1118 (Ind. Tax Ct. 1998).

49. Abraytis primarily focused her presentation on attacking a variety of errors the Assessor allegedly made in describing the characteristics and condition of her home, and in applying influence factors to her land assessment.¹ Even if the Assessor made errors, however, simply attacking his methodology or attempting to strictly apply the real property assessment guidelines herself is insufficient to make a prima facie case. *Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674,678 (Ind. Tax Ct. 2006). To successfully make a case for a lower assessment, a taxpayer must use market-based evidence to “demonstrate that their suggested value accurately reflects the property’s true market value-in-use.” *Id.*
50. To the extent Abraytis was arguing that her assessment is not uniform and equal because other purportedly comparable properties received different influence factors, she also failed to make a case. As the Tax Court has explained, “ when a taxpayer challenges the uniformity and equality of his or her assessment, one approach that he or she may adopt involves the presentation of assessment ratio studies, which compare the assessed values of properties within an assessing jurisdiction with objectively verifiable data, such as sales prices or market value-in-use appraisals.” *Westfield Golf Practice Center v. Washington Twp. Ass'r*, 859 N.E.2d 396, 399 n. 3(Ind. Tax Ct. 2007) (emphasis in original). Such studies, however, should be prepared according to professionally

¹ According to the Assessor, the PTABOA approved the following corrections: changed the garage to a detached garage; changed the porch to an open frame porch (but did not change its square footage); changed the square footage having air conditioning to 1,176 square feet; reduced the shed’s valuation to \$100; and changed the finished basement square footage from 210 to 420 square feet. The PTABOA did not approve the change in the chimney/masonry stack or the application of an influence factor. Of the issues still in dispute, we conclude Abraytis proved that her porch is only 224 square feet and the basement has a total of 210 square feet (100% of which is finished area). Accordingly, we order the Assessor to correct his records to reflect our findings. However, Abraytis ultimately failed to offer any probative market-based evidence to demonstrate how these corrections affect her property’s assessed value.

acceptable standards. See *Kemp v. State Bd. Of Tax Comm'rs*, 726 N.E.2d 395,404 (Ind. Tax Ct. 2000). They should also be based on a statistically reliable sample of properties that actually sold. See *Bishop v. State Bd. Of Tax Comm'rs*, 743 N.E.2d 810, 813 (Ind. Tax Ct. 2001) (citing *Southern Bell Tel. and Tel. Co. v. Markham*, 632 So. 2d 272,276 (Fla. Dist. Co. App. 1994).

51. When a ratio study shows that a given property is assessed above the common level of assessment, the property's owner may be entitled to an equalization adjustment. See *Dep't of Local Gov't Fin. v. Commonwealth Edison Co.*, 820 N.E.2d 1222, 1227 (Ind. 2005) (holding that the taxpayer was entitled to seek an adjustment on grounds that its property taxes were higher than they would have been if other property in Lake County has been properly assessed). The equalization process adjusts property assessments so "they bear the same relationship of assessed value to market value as other properties within that jurisdiction." *Thorsness v. Porter Co. Ass'r*, 3 N.E.3d 49,52 (Ind. Tax Ct. 2014) (citing *GTE N. Inc. v. State Bd. Of Tax Comm'rs*, 634 N.E.2d 882, 886 (Ind. Tax Ct. 1994)). Article 10, Section 1(a) of Indiana's Constitution, however, does not guarantee "absolute and precise exactitude as to the uniformity and equality of each individual assessment." *State Bd. Of Tax Comm'rs v. Town of St. John*, 702 N.E.2d 1034, 1040 (Ind. 1998).
52. Although Abraytis discussed the assessments and sales prices for several purportedly comparable properties, it appears that she wanted the Assessor to use the same methodology used to assess those properties to assess her property. The Tax Court has rejected that type of claim. See *Westfield Golf*, 859 N.E.2d at 398-399 (rejecting taxpayer's uniformity and equality claim where taxpayer argued that its golf-ball landing area was assessed using a different base rate than that base rates used to assess landing areas at other driving ranges). Furthermore, her analysis was difficult to follow and was clearly not prepared according to professionally acceptable standards for ratio studies. Nor did she provide a statistically reliable sample of properties that actually sold. Thus,

we conclude there is insufficient evidence to establish that her 2017 assessment violates the requirements of uniformity and equality.

53. Because Abraytis failed to offer any probative market-based evidence to support her requested value, she failed to make a prima facie case for a further reduction to the 2017 assessment.

2018 Assessment

54. We now turn to the 2018 appeal. Because Abraytis successfully appealed her 2017 assessment and the 2018 assessment is higher than the new assessment for 2017, the Assessor retains the burden of proof for 2018. The Assessor offered the same arguments and evidence for 2018. Accordingly, we reach the same result—Abraytis is entitled to have her 2018 assessment reduced to \$150,500.
55. As with 2017, Abraytis sought a further reduction, and like the Assessor, she offered the same arguments and evidence for 2018. We therefore reach the same result— she failed to make a prima facie case for a further reduction to the 2018 assessment.

2019 Assessment

56. Because Abraytis succeeded in having her 2018 assessment reduced and the 2019 assessment is higher than the resulting assessed value for 2018, the Assessor retains the burden of proof for 2019 as well. The Assessor relied on the same arguments and evidence yet again and the result is therefore the same—the 2019 assessment must revert to \$150,500.
57. Abraytis presented much of the same evidence for 2019, and we conclude that the duplicative evidence is not probative for the same reasons given above. She did, however, present some new arguments and evidence. Specifically, Abraytis requested that we change the influence factor applied to her land to -25% due to the heavier traffic

flow, noise, the corner influence, and the double-setback. She also argued that no market factors should be applied to her yard structures because it is inconsistent with the concept of market value. Lastly, Abraytis argued that there is a lack of uniformity in the market factors the Assessor applies to similar properties.

58. As with Abraytis' arguments regarding influence factors in her 2017 appeal, however, her focus on methodology and the strict application of the real property assessment guidelines is insufficient to make a prima facie case. Again, parties must use market-based evidence to "demonstrate that their suggested value accurately reflects the property's true market value-in-use." *Eckerling at 678*. Additionally, we find no merit to Abraytis' argument about applying market factors to yard structures. Finally, her argument about the lack of uniformity in the application of market factors fails for the same reasons her uniformity and equality argument regarding influence factors failed in her 2017 appeal. Thus, we conclude that she failed to make a prima facie case for a further reduction to the 2019 assessment.

CONCLUSION

In accordance with the above findings of fact and conclusions of law, we order the 2017, 2018, and 2019 assessments reduced to \$150,500.

This Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date written above.

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>>.

EXHIBITS

1. Abraytis submitted the following exhibits for 2017:²

For the central air conditioning issue:

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|------------------------|--|
| Petitioner Exhibit 2: | Schedule C, page 6, Real Property Assessment Guidelines (“Guidelines”) |
| Petitioner Exhibit 3: | Chapter 3, page 29, Guidelines |
| Petitioner Exhibit 4: | Chapter 3, page 46, Guidelines |
| Petitioner Exhibit 5: | Original Multiple Listing Service (“MLS”) listing for the subject property |
| Petitioner Exhibit 9: | Form 115 showing the change in air conditioning |
| Petitioner Exhibit 10: | Subject property record card with Petitioner’s change in pricing |

For the finished basement issue:

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| Petitioner Exhibit 4: | Chapter 3, page 36, Guidelines |
| Petitioner Exhibit 7: | Appendix C. Schedule A, page 2 and page 5, Guidelines |
| Petitioner Exhibit 8: | Page 30 of a Power Point program |
| Petitioner Exhibit 9: | Chapter 3, page 38, Guidelines |
| Petitioner Exhibit 10: | 50 IAC 2.4-1-1, page 1 |
| Petitioner Exhibit 12: | Chapter 5, pages 16 and 27, Guidelines |
| Petitioner Exhibit 13: | Page 32 of a Power Point program |
| Petitioner Exhibit 14: | Chapter 3, page 47, Guidelines Appendix C Schedule C, Guidelines |
| Petitioner Exhibit 18: | MLS listing information |
| Petitioner Exhibit 19: | Subject property record with incorrect basement area |

For the porch issue:

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| Petitioner Exhibit 4: | Certified survey |
| Petitioner Exhibit 6: | Pictures of enclosed porch |
| Petitioner Exhibit 8: | Appendix C, Schedule E.2, Guidelines |
| Petitioner Exhibit 9: | Subject property record card with Petitioner’s pricing changes |
| Petitioner Exhibit 11: | Form 115 showing change to open frame porch |

² Abraytis designated her exhibits by issue—they are not in consecutive numerical order. For ease of reference, we have as well.

For the garage issue:

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| Petitioner Exhibit 4: | Chapter 3, page 11, Guidelines |
| Petitioner Exhibit 5: | Chapter 5, page 2, Guidelines |
| Petitioner Exhibit 6a: | Appendix B, page 13, Guidelines |
| Petitioner Exhibit 6b: | Appendix B, page 11, Guidelines |
| Petitioner Exhibit 7: | Appendix C, Table G-1, Guidelines |
| Petitioner Exhibit 10: | Chapter 3, page 59, Guidelines |
| Petitioner Exhibit 11a: | Chapter 5, page 18, Guidelines |
| Petitioner Exhibit 11b: | Chapter 5, page 21, Guidelines |
| Petitioner Exhibit 12: | Subject property record card with Petitioner's pricing change |
| Petitioner Exhibit 13: | Form 115 showing change to detached garage |
| Petitioner Exhibit 14: | E-mail from Jackie Harrigan |

For the shed issue:

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| Petitioner Exhibit 4: | Chapter 5, page 8, Guidelines |
| Petitioner Exhibit 6: | Pictures showing condition of shed |
| Petitioner Exhibit 7: | Appendix B, pages 16 and 17, Guidelines |
| Petitioner Exhibit 8: | Appendix B, page 4, Guidelines |
| Petitioner Exhibit 10: | Appendix A, page 2, Appendix C, pages 9 and 12, Guidelines |
| Petitioner Exhibit 11a-11c: | Three property record cards showing shed pricing |
| Petitioner Exhibit 13: | Subject property record card showing shed pricing and Petitioner's pricing change |
| Petitioner Exhibit 14: | Form 115 showing shed in Cap 3 at \$100 |

For the masonry stack, packet 1:

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| Petitioner Exhibit 4: | Chapter 1, pages 8-13, Guidelines |
| Petitioner Exhibit 6: | Chapter 1, page 6, Guidelines, and page 22 of a Power Point program |
| Petitioner Exhibit 7: | Page 33 of a Power Point program |
| Petitioner Exhibit 8: | Chapter 3, pages 28 and 29, Guidelines |
| Petitioner Exhibit 9: | Pictures of neighboring properties' masonry stacks |
| Petitioner Exhibit 11: | Appendix C, page 7, Guidelines |
| Petitioner Exhibit 12: | Schedule E.1, Guidelines |
| Petitioner Exhibit 13: | Appendix C, page 8, Guidelines |
| Petitioner Exhibit 15: | Page 34 of a Power Point program |

For the masonry stack, packet 2:

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|-----------------------|-----------------------|
| Petitioner Exhibit 3: | 50 IAC 4.2-4-10 |
| Petitioner Exhibit 5: | Description of stacks |

Petitioner Exhibit 6: Glossary, page 14, Guidelines
 Petitioner Exhibit 7: Glossary, page 32, Guidelines
 Petitioner Exhibit 8: Certified Inspection Report
 Petitioner Exhibit 10: Amendment to Purchase Agreement
 Petitioner Exhibit 11: Sales advertisement showing prices for vent-free log sets
 Petitioner Exhibit 12: Subject property record showing assessed masonry stack and opening
 Petitioner Exhibit 15: PTABOA picture of chimney
 Petitioner Exhibit 16: Page 40 of a Power Point program

For the land, disparate treatment:

Petitioner Exhibit 4a-4e: Five property record cards showing an average 15% reduction between 2016 and 2017
 Petitioner Exhibit 5a-5j: Ten property record cards showing a land value reduction from 2016 to 2017
 Petitioner Exhibit 7: Subject property record card showing \$400 increase in land value from 2016 to 2017
 Petitioner Exhibit 9: Property record card showing land value reduction from 2016 to 2017

For the land, negative influence factor:

Petitioner Exhibit 5: Chapter 2, pages 47-49, Guidelines
 Petitioner Exhibit 6: Chapter 2, page 50, Guidelines
 Petitioner Exhibit 7: Chapter 2, page 45, Guidelines
 Petitioner Exhibit 8: Chapter 2, page 58, Guidelines
 Petitioner Exhibit 9: Page 33 of a Power Point program
 Petitioner Exhibit 10a-10f: Six property record cards showing application of a negative influence factor
 Petitioner Exhibit 11: Property record card for 609 Yellowstone showing negative influence factor
 Petitioner Exhibit 12: Subject property record card with Petitioner's change
 Petitioner Exhibit 13: Form 115 showing PTABOA added 15% influence factor for excess frontage
 Petitioner Exhibit 15: Pricing ladder showing changes made for 2017

2. The Assessor submitted the following exhibits for 2017:

| | |
|------------------------|--|
| Respondent Exhibit 1: | Petitioner's property record card |
| Respondent Exhibit 2: | Picture of the subject property |
| Respondent Exhibit 3: | Picture of the subject property's masonry stack |
| Respondent Exhibit 4: | Picture of the subject property's masonry fireplace |
| Respondent Exhibit 5: | DLGF's definition of true tax value |
| Respondent Exhibit 6: | DLGF's definition of market value, market value-in-use, personal property |
| Respondent Exhibit 7: | 2015 MLS information for the subject property showing sales price of \$169,200 |
| Respondent Exhibit 8: | Appendix C, cost table pricing from the Real Property Assessment Guidelines (Pages 1-23) |
| Respondent Exhibit 9: | Page 39, Chapter 3, from the Real Property Guidelines |
| Respondent Exhibit 10: | Map showing the subject neighborhood |
| Respondent Exhibit 11: | Property record card for 601 Yellowstone |
| Respondent Exhibit 12: | Property record card for 609 Yellowstone |
| Respondent Exhibit 13: | Property record card for 505 Yellowstone |
| Respondent Exhibit 14: | Property record card for 610 Yellowstone |
| Respondent Exhibit 15: | 2017 cost ladder with changes |
| Respondent Exhibit 16: | Property record card for 475 Ridgeland Avenue |
| Respondent Exhibit 17: | Property record card for 607 Emmetsburg Avenue |
| Respondent Exhibit 18: | Property record card for 1262 Park Avenue |
| Respondent Exhibit 19: | Property record card for 607 Emmetsburg Avenue |
| Respondent Exhibit 20: | Property record card for 1262 Park Avenue |
| Respondent Exhibit 21: | Property record card for 1257 Park Avenue |
| Respondent Exhibit 22: | Property record card for 6 Logan Street |
| Respondent Exhibit 23: | Property record card for 851 Kinsey Street |
| Respondent Exhibit 24: | Property record card for 212 Wayne Street |
| Respondent Exhibit 25: | Property record card for 501 Yellowstone |
| Respondent Exhibit 26: | Property record card for 860 Kinsey Street |
| Respondent Exhibit 27: | Property record card for 955 Joliet Road |
| Respondent Exhibit 28: | Property record card for 453 Chestnut Street |

3. Abraytis submitted the following exhibits for 2018:

For the central air conditioning issue:

| | |
|-----------------------|--|
| Petitioner Exhibit 2: | Schedule C, page 6, Real Property Assessment Guidelines ("Guidelines") |
| Petitioner Exhibit 3: | Chapter 3, page 29, Guidelines |
| Petitioner Exhibit 4: | Chapter 3, page 46, Guidelines |
| Petitioner Exhibit 5: | Original Multiple Listing Service ("MLS") listing |

Petitioner Exhibit 9: for the subject property
Form 115 showing the change in air conditioning
Petitioner Exhibit 10: Subject property record card with Petitioner's
change in pricing

For the finished basement issue:

Petitioner Exhibit 4: Chapter 3, page 36, Guidelines
Petitioner Exhibit 7: Appendix C. Schedule A, page 2 and page 5,
Guidelines
Petitioner Exhibit 8: Page 30 of a Power Point program
Petitioner Exhibit 9: Chapter 3, page 38, Guidelines
Petitioner Exhibit 10: 50 IAC 2.4-1-1, page 1
Petitioner Exhibit 12: Chapter 5, pages 16 and 27, Guidelines
Petitioner Exhibit 13: Page 32 of a Power Point program
Petitioner Exhibit 14: Chapter 3, page 47, Guidelines
Appendix C Schedule C, Guidelines
Petitioner Exhibit 18: MLS listing information
Petitioner Exhibit 19: Subject property record with incorrect basement
area

For the porch issue:

Petitioner Exhibit 4: Certified survey
Petitioner Exhibit 6: Pictures of enclosed porch
Petitioner Exhibit 8: Appendix C, Schedule E.2, Guidelines
Petitioner Exhibit 9: Subject property record card with Petitioner's
pricing changes
Petitioner Exhibit 11: Form 115 showing change to open frame porch

For the garage issue:

Petitioner Exhibit 4: Chapter 3, page 11, Guidelines
Petitioner Exhibit 5: Chapter 5, page 2, Guidelines
Petitioner Exhibit 6a: Appendix B, page 13, Guidelines
Petitioner Exhibit 6b: Appendix B, page 11, Guidelines
Petitioner Exhibit 7: Appendix C, Table G-1, Guidelines
Petitioner Exhibit 10: Chapter 3, page 59, Guidelines
Petitioner Exhibit 11a: Chapter 5, page 18, Guidelines
Petitioner Exhibit 11b: Chapter 5, page 21, Guidelines
Petitioner Exhibit 12: Subject property record card with Petitioner's
pricing change
Petitioner Exhibit 13: Form 115 showing change to detached garage
Petitioner Exhibit 14: E-mail from Jackie Harrigan

For the shed issue:

| | |
|-----------------------------|---|
| Petitioner Exhibit 4: | Chapter 5, page 8, Guidelines |
| Petitioner Exhibit 6: | Pictures showing condition of shed |
| Petitioner Exhibit 7: | Appendix B, pages 16 and 17, Guidelines |
| Petitioner Exhibit 8: | Appendix B, page 4, Guidelines |
| Petitioner Exhibit 10: | Appendix A, page 2, Appendix C, pages 9 and 12, Guidelines |
| Petitioner Exhibit 11a-11c: | Three property record cards showing shed pricing |
| Petitioner Exhibit 13: | Subject property record card showing shed pricing and Petitioner's pricing change |
| Petitioner Exhibit 14: | Form 115 showing shed in Cap 3 at \$100 |

For the masonry stack, packet 1:

| | |
|------------------------|---|
| Petitioner Exhibit 4: | Chapter 1, pages 8-13, Guidelines |
| Petitioner Exhibit 6: | Chapter 1, page 6, Guidelines, and page 22 of a Power Point program |
| Petitioner Exhibit 7: | Page 33 of a Power Point program |
| Petitioner Exhibit 8: | Chapter 3, pages 28 and 29, Guidelines |
| Petitioner Exhibit 9: | Pictures of neighboring properties' masonry stacks |
| Petitioner Exhibit 11: | Appendix C, page 7, Guidelines |
| Petitioner Exhibit 12: | Schedule E.1, Guidelines |
| Petitioner Exhibit 13: | Appendix C, page 8, Guidelines |
| Petitioner Exhibit 14: | Page 34 of a Power Point program |

For the masonry stack, packet 2:

| | |
|------------------------|--|
| Petitioner Exhibit 3: | 50 IAC 4.2-4-10 |
| Petitioner Exhibit 5: | Description of stacks |
| Petitioner Exhibit 6: | Glossary, page 14, Guidelines |
| Petitioner Exhibit 7: | Glossary, page 32, Guidelines |
| Petitioner Exhibit 8: | Certified Inspection Report |
| Petitioner Exhibit 10: | Amendment to Purchase Agreement |
| Petitioner Exhibit 11: | Sales advertisement showing prices for vent-free log sets |
| Petitioner Exhibit 12: | Subject property record showing assessed masonry stack and opening |
| Petitioner Exhibit 14: | PTABOA picture of chimney |
| Petitioner Exhibit 15: | Page 40 of a Power Point program |

For the land, negative influence factor:

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|-----------------------------|--|
| Petitioner Exhibit 5: | Chapter 2, pages 47-50, Guidelines |
| Petitioner Exhibit 6: | Chapter 2, page 45, Guidelines |
| Petitioner Exhibit 8: | Chapter 2, page 58, Guidelines |
| Petitioner Exhibit 9: | Page 33 of a Power Point program |
| Petitioner Exhibit 10a-10f: | Six property record cards showing application of a negative influence factor |
| Petitioner Exhibit 11: | Property record card showing a negative influence factor |
| Petitioner Exhibit 12: | Subject property record card with Petitioner's change |
| Petitioner Exhibit 13: | Form 115 showing PTABOA added 15% influence factor for excess frontage |
| Petitioner Exhibit 15: | Pricing ladder showing changes made for 2017 |

4. The Assessor submitted the following exhibits for 2018:

| | |
|------------------------|--|
| Respondent Exhibit 1: | Petitioner's property record card |
| Respondent Exhibit 2: | Picture of the subject property |
| Respondent Exhibit 3: | Picture of the subject property's masonry stack |
| Respondent Exhibit 4: | Picture of the subject property's masonry fireplace |
| Respondent Exhibit 5: | DLGF's definition of true tax value |
| Respondent Exhibit 6: | DLGF's definition of market value, market value-in-use, personal property |
| Respondent Exhibit 7: | Page 39, Chapter 3, from the Real Property Guidelines |
| Respondent Exhibit 8: | Appendix C, cost table pricing from the Real Property Assessment Guidelines (Pages 1-23) |
| Respondent Exhibit 9: | Map showing the subject neighborhood |
| Respondent Exhibit 10: | Property record card for 601 Yellowstone |
| Respondent Exhibit 11: | Property record card for 609 Yellowstone |
| Respondent Exhibit 12: | Property record card for 505 Yellowstone |
| Respondent Exhibit 13: | Property record card for 610 Yellowstone |
| Respondent Exhibit 14: | 2018 cost ladder with changes |
| Respondent Exhibit 15: | Property record card for 1507 Lafayette Street |
| Respondent Exhibit 16: | Property record card for 3504 Coventry Circle |
| Respondent Exhibit 17: | Property record card for 212 Wayne Street |
| Respondent Exhibit 18: | Property record card for 607 Emmetsburg Avenue |
| Respondent Exhibit 19: | Property record card for 1262 Park Avenue |
| Respondent Exhibit 20: | Property record card for 1257 Park Avenue |
| Respondent Exhibit 21: | Property record card for 6 Logan Street |
| Respondent Exhibit 22: | Property record card for 851 Kinsey Street |
| Respondent Exhibit 23: | Property record card for 212 Wayne Street |

Respondent Exhibit 24: Property record card for 501 Yellowstone
Respondent Exhibit 25: Property record card for 860 Kinsey Street
Respondent Exhibit 26: Property record card for 955 Joliet Road
Respondent Exhibit 27: Property record card for 453 Chestnut Street

5. Abraytis submitted the following exhibits for 2019:

For the central air conditioning issue:

Petitioner Exhibit 2: Schedule C, page 6, Real Property Assessment Guidelines (“Guidelines”)
Petitioner Exhibit 3: Chapter 3, page 29, Guidelines
Petitioner Exhibit 4: Chapter 3, page 46, Guidelines
Petitioner Exhibit 5: Original Multiple Listing Service (“MLS”) listing for the subject property
Petitioner Exhibit 9: Form 115 showing the change in air conditioning
Petitioner Exhibit 10: Subject property record card with Petitioner’s change in pricing

For the finished basement issue:

Petitioner Exhibit 4: Chapter 3, page 36, Guidelines
Petitioner Exhibit 7: Appendix C. Schedule A, page 2 and page 5, Guidelines
Petitioner Exhibit 8: Page 30 of a Power Point program
Petitioner Exhibit 9: Chapter 3, page 38, Guidelines
Petitioner Exhibit 10: 50 IAC 2.4-1-1, page 1
Petitioner Exhibit 12: Chapter 5, pages 16 and 27, Guidelines
Petitioner Exhibit 13: Page 32 of a Power Point program
Petitioner Exhibit 14: Chapter 3, page 47, Guidelines
Appendix C Schedule C, Guidelines
Petitioner Exhibit 18: MLS listing information
Petitioner Exhibit 19: Subject property record with incorrect basement area

For the porch issue:

Petitioner Exhibit 4: Certified survey
Petitioner Exhibit 6: Pictures of enclosed porch
Petitioner Exhibit 8: Appendix C, Schedule E.2, Guidelines
Petitioner Exhibit 9: Subject property record card with Petitioner’s pricing changes

For the garage issue:

| | |
|-------------------------|---|
| Petitioner Exhibit 4: | Chapter 3, page 11, Guidelines |
| Petitioner Exhibit 5: | Chapter 5, page 2, Guidelines |
| Petitioner Exhibit 6a: | Appendix B, page 13, Guidelines |
| Petitioner Exhibit 6b: | Appendix B, page 11, Guidelines |
| Petitioner Exhibit 7: | Appendix C, Table G-1, Guidelines |
| Petitioner Exhibit 10: | Chapter 3, page 59, Guidelines |
| Petitioner Exhibit 11: | Subject property record card with Petitioner's pricing change |
| Petitioner Exhibit 11a: | Chapter 5, page 18, Guidelines |
| Petitioner Exhibit 11b: | Chapter 5, page 21, Guidelines |
| Petitioner Exhibit 14: | E-mail from Jackie Harrigan |

For the shed issue:

| | |
|-----------------------------|--|
| Petitioner Exhibit 4: | Chapter 5, page 8, Guidelines |
| Petitioner Exhibit 6: | Pictures showing condition of shed |
| Petitioner Exhibit 7: | Appendix B, pages 16 and 17, Guidelines |
| Petitioner Exhibit 8: | Appendix B, page 4, Guidelines |
| Petitioner Exhibit 10: | Appendix A, page 2, Appendix C, pages 9 and 12, Guidelines |
| Petitioner Exhibit 11a-11c: | Three property record cards showing shed pricing |
| Petitioner Exhibit 13: | Subject property record card showing shed pricing |

For the masonry stack, packet 1:

| | |
|------------------------|---|
| Petitioner Exhibit 4: | Chapter 1, pages 8-13, Guidelines |
| Petitioner Exhibit 6: | Chapter 1, page 6, Guidelines, and page 22 of a Power Point program |
| Petitioner Exhibit 7: | Page 33 of a Power Point program |
| Petitioner Exhibit 8: | Chapter 3, pages 28 and 29, Guidelines |
| Petitioner Exhibit 9: | Pictures of neighboring properties' masonry stacks |
| Petitioner Exhibit 11: | Appendix C, page 7, Guidelines |
| Petitioner Exhibit 12: | Schedule E.1, Guidelines |
| Petitioner Exhibit 13: | Appendix C, page 8, Guidelines |
| Petitioner Exhibit 14: | Page 34 of a Power Point program |

For the masonry stack, packet 2:

| | |
|-----------------------|-------------------------------|
| Petitioner Exhibit 3: | 50 IAC 4.2-4-10 |
| Petitioner Exhibit 5: | Description of stacks |
| Petitioner Exhibit 6: | Glossary, page 14, Guidelines |
| Petitioner Exhibit 7: | Glossary, page 32, Guidelines |
| Petitioner Exhibit 8: | Certified Inspection Report |

Petitioner Exhibit 10: Amendment to Purchase Agreement
 Petitioner Exhibit 11: Sales advertisement showing prices for vent-free log sets
 Petitioner Exhibit 12: Subject property record showing assessed masonry stack and opening
 Petitioner Exhibit 14: PTABOA picture of chimney
 Petitioner Exhibit 15: Page 40 of a Power Point program

For the land, negative influence factor:

Petitioner Exhibit 4: Chapter 2, pages 47-49, Guidelines
 Petitioner Exhibit 5: Chapter 2, page 50, Guidelines
 Petitioner Exhibit 6: Chapter 2, pages 45 and 58, Guidelines, and page 33 of a Power Point program
 Petitioner Exhibit 7a-7f: Six property record cards showing application of a negative influence factor
 Petitioner Exhibit 8: Criteria relating to influence factors
 Petitioner Exhibit 9: Photographs of trucks,
 Petitioner Exhibit 10: Photographs of trucks, a school bus, and a car accident
 Petitioner Exhibit 11: Petition for “No Thru Trucks” signs
 Petitioner Exhibit 12: Letter to Mrs. Misecko, School Principal
 Petitioner Exhibit 13: Subject property record card with Petitioner’s addition of -25% influence factor
 Petitioner Exhibit 14: Property card for 609 Yellowstone
 Petitioner Exhibit 15: Form 115
 Petitioner Exhibit 16: Pricing ladder change for 2019

For market factor applied to yard structures, objection #1:

Petitioner Exhibit 4-1-4-5: Property record cards showing market influence factor applied to yard structures
 Petitioner Exhibit 9: Property record card for 817 Yellowstone

For market factor, uniformity, objection #2:

Petitioner Exhibit 5: Property record card for 506 Yellowstone
 Petitioner Exhibit 6: Property record card for 817 Yellowstone
 Petitioner Exhibit 7: Property record card for 829 Yellowstone
 Petitioner Exhibit 8: Property record card for 1352 Howe
 Petitioner Exhibit 9: Property record card for 1154 Park

For market factor, unequal distribution, objection #3:

Petitioner Exhibit 7: Property record card for 808 George
Petitioner Exhibit 8: Property record card for 1058 Marion
Petitioner Exhibit 10: Property record card for 556 Bond
Petitioner Exhibit 11: Property record card for 1802 Truman
Petitioner Exhibit 13: Property record card for 478 Park
Petitioner Exhibit 14: Property record card for 1607 Rock Castle Park
Petitioner Exhibit 16: Property record card for 705 Milton
Petitioner Exhibit 17: Property record card for 4401 Kingsdale
Petitioner Exhibit 19: Map

For market factor, disproportionate impact, objection #4:

Petitioner Exhibit 6: Property record card for 253 Appletree
Petitioner Exhibit 7: Property record card for 1902 Truman
Petitioner Exhibit 8: Property record card for 1607 Rock Castle Park
Petitioner Exhibit 9: Property record card for 266 Kingston
Petitioner Exhibit 10: Property record card for 4106 Bloomingdale
Petitioner Exhibit 11: Property record card for 4004 Sandpiper
Petitioner Exhibit 12: Property record card for 714 Brandonbury
Petitioner Exhibit 13: Property record card for 3905 Winter
Petitioner Exhibit 14: Property record card for 2059 Beauty Creek
Petitioner Exhibit 15: Property record card for 2901 pepper Creek Bridge

For market factor, lack of uniformity, objection #5:

Petitioner Exhibit 5: Property record card for 1257 Howard
Petitioner Exhibit 6: Property record card for 400 Marquette
Petitioner Exhibit 7: Property record card for 902 Monticello

For market factor, hypothetical market, objection #6:

Petitioner Exhibit 4: Property record card for 504 Yellowstone with
MLS information
Petitioner Exhibit 7: Tax history for 504 Yellowstone
Petitioner Exhibit 8: Sale price for 504 Yellowstone
Petitioner Exhibit 11, 12: MLS Detail Report for 504 Yellowstone
Petitioner Exhibit 15: Property record card for 714 Brandonbury

For market factor, accelerated appreciation, objection #7:

Petitioner Exhibit 4: Property record card for 701 Center
Petitioner Exhibit 5: Subject property record card
Petitioner Exhibit 7: Property record card for 52 E. Andover

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| Petitioner Exhibit 8: | Property record card for 266 W 500 N |
| Petitioner Exhibit 9: | Property record card for 538 Fatima |
| Petitioner Exhibit 10: | Property record card for 807 Brandonbury |
| Petitioner Exhibit 11: | Property record card for 2552Belvedere |
| Petitioner Exhibit 12: | Property record card for 4400 Silhavy |

For contested property is over-assessed by market factor percentage:

| | |
|------------------------|--|
| Petitioner Exhibit 2: | Chapter 1, page 2, Guidelines |
| Petitioner Exhibit 3: | Appendix C, page 23 and Appendix B, page 8, Guidelines |
| Petitioner Exhibit 4: | Chapter 2, page 111, Guidelines |
| Petitioner Exhibit 10: | 2018 Trending and Equalization of Porter County |
| Petitioner Exhibit 14: | List of properties on Yellowstone Rd. in six neighborhoods |
| Petitioner Exhibit 15 | Properties inaccurately assessed because of location: |
| Petitioner Exhibit 16: | Page 15, Real Property Assessment Manual: |
| Petitioner Exhibit 17: | Page 14, Real Property Assessment Manual: |

6. The Assessor submitted the following exhibits for 2019:

| | |
|------------------------|--|
| Respondent Exhibit 1: | Petitioner's property record |
| Respondent Exhibit 2: | Picture of the subject property |
| Respondent Exhibit 3: | Picture of the subject property's masonry stack |
| Respondent Exhibit 4: | Picture of the subject property's masonry fireplace |
| Respondent Exhibit 5: | DLGF's definition of true tax value |
| Respondent Exhibit 6: | DLGF's definition of market value, market value-in-use, personal property |
| Respondent Exhibit 7: | Page 39, Chapter 3, from the Real Property Guidelines |
| Respondent Exhibit 8: | Appendix C, cost table pricing from the Real Property Assessment Guidelines (Pages 1-23) |
| Respondent Exhibit 9: | Map showing the subject neighborhood |
| Respondent Exhibit 10: | Property record card for 601 Yellowstone |
| Respondent Exhibit 11: | Property record card for 609 Yellowstone |
| Respondent Exhibit 12: | Property record card for 505 Yellowstone |
| Respondent Exhibit 13: | Property record card for 610 Yellowstone |
| Respondent Exhibit 14: | 2019 cost ladder with changes |
| Respondent Exhibit 15: | Property record card for 653 Sheffield Drive |
| Respondent Exhibit 16: | Property record card for 501 Yellowstone |
| Respondent Exhibit 17: | Property record card for 607 Emmetsburg Avenue |
| Respondent Exhibit 18: | Property record card for 1262 Park Avenue |

Respondent Exhibit 29: Property record card for 1257 Park Avenue
Respondent Exhibit 20: Property record card for 6 Logan Street
Respondent Exhibit 21: Property record card for 851 Kinsey Street
Respondent Exhibit 22: Property record card for 212 Wayne Street
Respondent Exhibit 23: Property record card for 501 Yellowstone
Respondent Exhibit 24: Property record card for 860 Kinsey Street
Respondent Exhibit 25: Property record card for 955 Joliet Road
Respondent Exhibit 26: Property record card for 453 Chestnut Street