

REPRESENTATIVE FOR PETITIONER: Asaad Alsaleh, *pro se*

REPRESENTATIVE FOR RESPONDENT: Justin Roddye, Attorney

---

**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

ASAAD ALSALEH,	)	Petition Nos.: 53-005-21-1-5-00151-25
	)	53-005-22-1-5-00183-25
Petitioner,	)	53-005-23-1-5-00184-25
	)	
v.	)	Parcel No.: 53-05-21-303-005.000-005
	)	
MONROE COUNTY ASSESSOR,	)	County: Monroe
	)	
Respondent.	)	Assessment Years: 2021-2023

---

**FINAL DETERMINATION**

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

**Findings of Fact and Conclusions of Law**

**Introduction**

1. A person cannot receive the standard homestead deduction under Indiana Code § 6-1.1-10-37 if he is already receiving a virtually identical deduction under another state's law. The Monroe County Auditor removed Assad Alsaleh's standard homestead deduction for his Indiana residence on grounds that he concurrently received an exemption for a rental property he owned in Utah. But the homestead deduction and the Utah exemption are not virtually identical: the homestead deduction applies only to property the owner uses as his own principal place of residence, while the Utah exemption applies to property used as a tenant's primary residence. We therefore order that Alsaleh's homestead deduction be reinstated.

## Procedural History

2. On December 13, 2024, the Monroe County Auditor's office notified Alsaleh that it was removing his homestead deduction effective January 1, 2021, on grounds that he had been receiving the "primary residential exemption" for a property in Utah. On January 3, 2025, Alsaleh filed a petition with the Monroe County Assessor contesting the Auditor's removal of the deduction for the 2021-2024 assessment years. On January 31, 2025, the Monroe County Property Tax Assessment Board of Appeals ("PTABOA") upheld the removal for 2021-2023.<sup>1</sup> Alsaleh then appealed to us.<sup>2</sup>
3. On September 30, 2025, our designated administrative law judge, Joseph Stanford ("ALJ"), held a telephonic hearing on Alsaleh's appeals. Neither he nor the Board inspected the property. Alsaleh and Jason Funk of the Auditor's office testified under oath.
4. Alsaleh submitted the following exhibits:
  - Exhibit 1: Email from Salt Lake County Assessor to Alsaleh,
  - Exhibit 2: Alsaleh's appeal statement,
  - Exhibit 3: Email from Salt Lake County Residential Exemption Coordinator to Alsaleh.
5. The Assessor submitted the following exhibits:
  - Exhibit A: Form 115,
  - Exhibit B: Evidence the Monroe County Auditor presented at the PTABOA hearing (summary of case, December 13, 2024 notice to Alsaleh from the Auditor's office, tax bill after removal of homestead deduction, sales disclosure, audit questionnaire with related emails and resulting determination, Salt Lake City Business License Certificate).

---

<sup>1</sup> Although the record is unclear, it appears that Alsaleh's deduction was reinstated for 2024.

<sup>2</sup> Alsaleh's original petition to us listed multiple years. We issued a defect notice indicating that he needed to file a separate petition for each year. Alsaleh responded by filing three petitions. Those petitions identified the years under appeal as 2022, 2023, and 2024, respectively. The parties, however, agree that the assessment years before us are 2021-2023.

6. The record also includes the following: (1) all petitions and other documents filed in these appeals, (2) all notices and orders issued by the Board or the ALJ, and (3) an audio recording of the hearing.

### **Findings of Fact**

7. The subject property is located at 306 E. Lakewood Drive in Bloomington. Alsaleh bought the property in 2016 to use as his primary residence. He claimed and was granted a homestead deduction at that time. He continued to receive the deduction until the Auditor removed it. *Alsaleh testimony; Exs. 2, B.*
8. Since 2013, Alsaleh has also owned a rental property in Salt Lake City, Utah. During the years at issue in these appeals, Alsaleh received a “residential exemption” for the Salt Lake City property under a Utah statute that provides a 45% reduction in assessed value for residential property that is a tenant’s primary residence. *Alsaleh testimony; Exs. 1-2, B.*
9. Through an audit, the Monroe County Auditor discovered that Alsaleh’s exemption on his Salt Lake City property coincided with his receiving a homestead deduction for the subject property. Because she believed that the Utah exemption was the equivalent of Indiana’s homestead deduction, she removed Alsaleh’s deduction effective January 1, 2021. *Alsaleh testimony; Funk testimony; Exs. A-B.*
10. On February 27, 2025, the Salt Lake County Board of Equalization granted Alsaleh’s request to remove his exemption on the Salt Lake City property. But it only removed the exemption for 2024. According to Alsaleh, Utah law did not allow the exemption to be removed for earlier years. *Alsaleh testimony; Exs. 1-3, A.*

## Conclusions of Law and Analysis

11. At all times relevant to these appeals, Indiana Code § 6-1.1-12-37 provided a standard deduction from a homestead's assessed value. Ind. Code § 6-1.1-12-37(a)-(c), (m) (2021-2023).<sup>3</sup> To qualify as a homestead, a property had to be the owner's principal place of residence. I.C. § 6-1.1-12-37(a)(2).<sup>4</sup> But a person was ineligible for the deduction if he was already receiving "a deduction under the law of another state that is equivalent to the deduction provided by" Indiana Code § 6-1.1-12-37. I.C. § 6-1.1-12-37(f)(2)(B). Under those circumstances, the person had to notify the county auditor of his ineligibility. *Id.* As used in the statute, the term "equivalent" means "virtually identical." *Shapiro v. Hamilton Cnty. Ass'r*, 231 N.E.3d 291, 298 (Ind. Tax Ct. 2024), *review denied*.
12. There is no dispute that Alsaleh used the subject property as his principal place of residence or that it otherwise qualified as his homestead. Instead, the Auditor removed Alsaleh's homestead deduction because he was already receiving a residential property exemption under Utah Code Annotated § 59-2-103(6)(b)(ii). These appeals therefore turn on whether the Utah exemption was virtually identical to the homestead deduction. We find that it was not.
13. At all times relevant to these appeals, Utah provided an exemption that reduced the fair market value of a "property used for residential purposes as a primary residence" by 45%. Utah Code Ann. §§ 59-2-102(34)(a), 103(3) (2021-2023). A person could claim an exemption for one property used as his household's primary residence and "for each property that is the primary residence of a tenant." U.C.A. § 59-2-103(6)(a), (b)(i)-(ii). Alsaleh received an exemption under Utah Code Annotated § 59-2-103(6)(b)(ii) for a rental property that was used as his tenant's primary residence.

---

<sup>3</sup> Indiana Code § 6-1.1-12-37 still provides a homestead deduction. The amount of the deduction has changed, and the statute had been amended repeatedly, resulting in several subsections being renumbered.

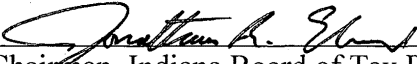
<sup>4</sup> Property also qualified as a homestead if it was used as the principal place of residence by an individual buying the property under a recorded land contract, by a tenant-stockholder of a cooperative housing corporation, or by a beneficiary or certain qualifying trusts. *See* I.C. § 6-1.1-12-37(a)(2)(B)(ii-iv).

14. The exemption provided by Utah's statute was like the homestead deduction in some respects. For example, both reduced the value used to compute a claimant's taxes, albeit by different amounts. Similarly, both statutes allowed for a taxpayer to claim the benefit of that reduction for his *own* residence. But the two statutes are not virtually identical. The Utah exemption statute fundamentally differed from the homestead deduction statute in one key respect: it also allowed a property owner to exempt property used as his *tenant's* primary residence. And that was the basis for exempting Alsaleh's Salt Lake City property.
15. Consequently, we find that Alsaleh did not receive an exemption under the law of another state that was equivalent to the homestead deduction provided by Indiana Code § 6-1.1-12-37. He is therefore entitled to have his homestead deduction reinstated.

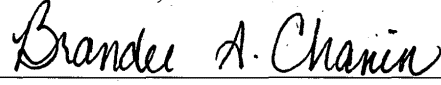
### Conclusion

16. We find for Alsaleh and order that his homestead deduction be reinstated for 2021-2023.

Date: FEBRUARY 27, 2026

  
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 of 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>.