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

Petition No.:	**61-016-24-1-1-00092-25**
Petitioner:	**Michael Anderson**
Respondent:	**Parke County Assessor**
Parcel:	**61-10-04-000-309.000-016**
Assessment Year:	**2024**

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

Procedural History

1. Michael Anderson ("Petitioner") appealed the 2024 assessment of his property located on 8 North 350 West in Rockville on June 10, 2024.

2. The Parke County Property Tax Assessment Board of Appeals ("PTABOA") held a hearing on January 6, 2025. The PTABOA issued its determination on January 10, 2025, sustaining the assessment at $40,700 for land and $135,600 for improvements for a total assessment of $176,300.

3. The Petitioner appealed to the Board on February 6, 2025, electing to proceed under the small claims procedures.

4. On November 20, 2025, Dalene McMillen, the Board's Administrative Law Judge ("ALJ"), held a telephonic hearing. Neither the Board nor the ALJ inspected the property.

5. Michael Anderson appeared *pro se.* Marilyn Meighen appeared as the Assessor's attorney. Anderson and Parke County Assessor Katie Potter testified under oath.

Record

6. The parties submitted the following exhibits:[1]

[1] The Petitioner did not offer any exhibits into evidence.

Respondent Exhibit A:	Notification of Final Assessment Determination – Form 115,
Respondent Exhibit B:	2024 subject property record card,
Respondent Exhibit C:	Photographs of the subject property,
Respondent Exhibit D:	Homestead application and summary of taxes.

a) The record also includes the following: (1) all pleadings and documents filed in this appeal; (2) all orders, and notices issued by the Board or ALJ; and (3) a digital recording of the hearing.

Objections

7. The Assessor objected to the Petitioner's testimony regarding an informal meeting and settlement of the 2025 assessment year on the grounds that each year stands alone. Our Supreme Court has held that "[t]he law encourages parties to engage in settlement negotiations in several ways. It prohibits the use of settlement terms or even settlement negotiations to prove liability for or invalidity or a claim or its amount." *Dep't of Loc. Gov't Fin. v. Commonwealth Edison Co.,* 820 N.E.2d 1222, 1227 (Ind. 2005). For that reason, we sustain the objection and exclude the testimony.

Findings of Fact

8. The subject property consists of a small, one-story cabin with an attached pole-barn type structure located on 75 acres in Rockville. For 2024, 70.1 acres were in the classified forest program while the remaining acres were assessed as homesite and excess residential land. The excess residential land includes trees and chickens. *Anderson testimony; Potter testimony; Resp't Ex. B.*

9. The 2024 assessment under appeal of $176,300 is a decrease from the prior year's assessment of $209,100. *Resp't Ex. B.*

Contentions

10. Summary of the Petitioner's case:

a) The Petitioner argued that according to the Real Property Assessment Guidelines, the entire structure should be assessed as a pole-barn which would reduce the assessment for the improvements to $34,275 after applying the appropriate adjustments. *Anderson testimony.*

b) In addition, the Petitioner argued that 3.9 acres of the property should be assessed as agricultural land instead of excess residential land because it has more than 50% canopy cover and is used for raising chickens. *Anderson testimony.*

11. Summary of the Respondent's case:

a) The Assessor argued that the Petitioner failed to present objectively verifiable market-based evidence for the value of the improvements. In addition, the Assessor argued that the Petitioner did not demonstrate that the 3.9 acres of land currently assessed as excess residential was devoted to agricultural use. In the alternative, the Assessor offered testimony showing that if the 3.9 acres was assessed as agricultural land, that would increase the land assessment to $53,740 and the total assessment to $189,340. *Potter testimony; Resp't Exs. C & D.*

Burden of Proof

12. Generally, the taxpayer has the burden of proof when challenging a property tax assessment. Accordingly, the assessment on appeal, "as last determined by an assessing official or the county board," will be presumed to equal "the property's true tax value." Ind. Code § 6-1.1-15-20(a) (eff. Mar. 21, 2022).

13. However, the burden of proof shifts if the property's assessment "increased more than five percent (5%) over the property's assessment for the prior tax year[.]" I.C. § 6-1.1-15-20(b). Subject to certain exceptions that do not apply here, the assessment "is no longer presumed to be equal to the property's true tax value, and the assessing official has the burden of proof." I.C. § 6-1.1-15-20(b).

14. If the burden has shifted, and "the totality of the evidence presented to the [Board] is insufficient to determine the property's true tax value[,] . . . then the property's prior year assessment is presumed to be equal to the property's true tax value." I.C. § 6-1.1-15-20(f).

15. Here, the 2024 assessment under appeal decreased from the prior year's assessment. Therefore, the Petitioner has the burden of proof.

Analysis

16. The totality of the evidence is insufficient to support any change in the assessment.

a) The Indiana Board of Tax Review is the trier of fact in property tax appeals, and its charge is to "weigh the evidence and decide the true tax value of the property as compelled by the totality of the probative evidence before it." I.C. § 6-1.1-15-20(f). The Board's conclusion of a property's true tax value "may be higher or lower than the assessment or the value proposed by a party or witness." I.C. § 6-1.1-15-20(f).

Regardless of which party has the initial burden of proof, either party "may present evidence of the true tax value of the property, seeking to decrease or increase the assessment." I.C. § 6-1.1-15-20(e).

b) True tax value does not mean "fair market value" or "the value of the property to the user." Ind. Code § 6-1.1-31-6(c), (e) (2024). Instead, true tax value is found under the rules of the Department of Local Government Finance ("DLGF"). Ind. Code § 6-1.1-31-5 (a) (2024); I.C. § 6-1.1-31-6(f). 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." 2021 REAL PROPERTY ASSESSMENT MANUAL at 2.

c) In order to meet its burden of proof, a party "must present objectively verifiable, market-based evidence" of the value of the property. *Piotrowski v. Shelby Cnty. Ass'r*, 177 N.E.3d 127, 132 (Ind. Tax Ct. 2021) (citation omitted). For most real property types, neither the taxpayer nor the assessor may rely on the mass appraisal "methodology" of the "assessment regulations[.]" *P/A Builders & Devs., LLC v. Jennings Cnty. Ass'r*, 842 N.E.2d 899, 900 (Ind. Tax Ct. 2006), *review denied.* This is because the "formalistic application of the Guidelines' procedures and schedules" lacks the market-based evidence necessary to establish the market value-in-use of a specific property. *Piotrowski*, 177 N.E.3d at 133.

d) Market-based evidence may include "sales data, appraisals, or other information compiled in accordance with generally accepted appraisal principles[.]" *Peters v. Garoffolo*, 32 N.E.3d 847, 849 (Ind. Tax Ct. 2015). Relevant assessments are also admissible, but arguments that "another property is 'similar' or 'comparable' simply because it is on the same street are nothing more than conclusions . . . [and] do not constitute probative evidence." *Marinov v. Tippecanoe Cnty. Ass'r*, 119 N.E.3d 1152, 1156 (Ind. Tax Ct. 2019) (citation and internal quotation marks omitted). Finally, the evidence must reliably indicate the property's value as of the valuation date. *O'Donnell v. Dept. of Loc. Gov't Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006).

e) With respect to agricultural property, Indiana Code § 6-1.1-4-13(a) provides that "land shall be assessed as agricultural land only when it is devoted to agricultural use." The definition of "agricultural property" includes land "devoted to or best adaptable for the production of crops, fruits, timber and the raising of livestock." 2021 REAL PROPERTY ASSESSMENT GUIDELINES, Glossary at 2. The statutory and regulatory scheme for assessing agricultural land requires the Board to treat challenges to those assessments differently than other assessment challenges. *See* MANUAL at 2. For example, the legislature directed the DLGF to use distinctive factors such as soil productivity that do not apply to other types of land. I.C. § 6-1.1-4-13(c). The DLGF determines a statewide base rate by taking a rolling average of capitalized net income from agricultural land. *See* GUIDELINES, Ch. 2 at 73-74.

Assessors then adjust that base rate according to soil productivity factors. *See id.* at 92-96. Depending on the type of agricultural land at issue, assessors may then apply influence factors in predetermined amounts. *Id.* at 82-83, 87, 95-96.

f) Furthermore, for the purpose of determining the true tax value of agricultural land, the Guidelines provide that one acre per dwelling on agricultural property be classified as Type 9 agricultural homesite. GUIDELINES, Ch. 2 at 90. The homesite makes up a portion of a property's land value. Also, areas containing a large, manicured yard that exceed the accepted one-acre homesite are classified as Type 92 agricultural excess acreage. GUIDELINES, Ch. 2 at 51-52, 90. Unlike other subtypes of agricultural land, the true tax values of agricultural homesites and excess acreage cannot be established on appeal by applying the Guidelines. *See* GUIDELINES, Ch. 2 at 5-13, 90 (explaining that agricultural homesites and agricultural excess acreage are not valued using the soil-productivity method but are instead valued using base rates established through sales data). Instead, a party needs to offer probative market-based evidence. So, for properties with mixed residential and agricultural uses like the subject property, the parties are faced with a hybrid regime for proving true tax value. Land devoted to agricultural use must be valued using the soil-productivity method, and the parties' evidence must conform to the Guidelines. For improvements, including homes, agricultural homesites, and agricultural excess acreage the parties must offer market-based evidence to establish the property's market value-in-use.

g) Neither party contested the assessment of the classified forest. Thus, we are left to examine the remaining land and the improvements. The Petitioner disputed how the Assessor valued the improvements under the Guidelines. But simply attacking the methodology used to develop the assessment is insufficient to establish a value. *Piotrowski,* 177 N.E.3d at 133. Instead, parties must use market-based evidence to "demonstrate that the suggested value accurately reflects the property's true market value-in-use." *Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674, 677-78 (Ind. Tax Ct. 2006). Here, the Petitioner did not provide any market-based evidence of the value of the improvements. For that reason, he has failed to make a case for any change in the assessment.

h) The Petitioner also argued that the 3.9 acres currently assessed as excess residential should instead be assessed as agricultural land. We agree with the Petitioner that at least some portion of this land appears to be agricultural, particularly the land devoted to raising chickens, although we are unable to determine how much of the land is used for that purpose. The Petitioner provided only conclusory statements that the entire 3.9 acre portion was actually devoted to agricultural use. In addition, the Petitioner did not provide any evidence regarding the soil types or otherwise demonstrating the correct agricultural assessment. Thus, the Petitioner has failed to make a case for any reduction in the assessment on these grounds.

i) Moreover, even were we to find that an additional portion of the property was devoted to agricultural use, the Petitioner would still not be entitled to any relief. Indiana Code § 6-1.1-15-20(f) provides that if the totality of the evidence is insufficient for us to "determine the property's true tax value" then the current assessment is presumed to equal the property's true tax value. Because neither party provided reliable evidence of the value of the non-agricultural portions of the property, the totality of the evidence is insufficient to establish a value for the entire property. Thus, the current assessment is presumed correct under Indiana Code § 6-1.1-15-20(f).

j) The Assessor did not present any reliable, market-based evidence of value or request any change in the assessment. Because the totality of the evidence is insufficient to support any value, the current assessment is presumed correct under I.C. § 6-1.1-15-20.

Final Determination

17. In accordance with the above findings and conclusions, the Board orders no change to the 2024 assessment.

ISSUED: February 18, 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 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>.