

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

**Petition No.:** 03-005-24-1-5-00106-25  
**Petitioner:** Bartholomew County Assessor  
**Respondent:** Glen C. Napier  
**Parcel:** 03-95-24-130-007.100-005  
**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. Glen C. Napier appealed the 2024 assessment of his property located at 1111 Lafayette Avenue in Columbus on June 17, 2024.
2. The Bartholomew County Property Tax Assessment Board of Appeals (“PTABOA”) held a hearing on November 19, 2024. The PTABOA issued its determination on January 10, 2025, reducing the assessment to \$20,000 for land and \$38,500 for improvements for a total assessment of \$58,500.
3. The Bartholomew County Assessor appealed to the Board on February 4, 2025, electing to proceed under the small claims procedures.
4. On October 28, 2025, Dalene McMillen, the Board’s Administrative Law Judge (“ALJ”), held a telephonic hearing. Neither the Board nor the ALJ inspected the property.
5. Milo Smith appeared as Napier’s tax representative. Virginia Whipple, Bartholomew County Assessor, represented herself. Appraiser Jonathan Scheidt, Whipple, and Smith testified under the penalties for perjury.

**Record**

6. The parties submitted the following exhibits:

Petitioner Exhibit A: Virginia R. Whipple resume,  
Petitioner Exhibit B: Statement of Professionalism,

- Petitioner Exhibit C: 2024 subject property record card,
- Petitioner Exhibit D: 2023 subject property record card,
- Petitioner Exhibit E: Aerial map of the subject property,
- Petitioner Exhibit F: Johnson Rentals lease agreement,
- Petitioner Exhibit G: Appraisal report of the subject property prepared by Jonathan C. Scheidt of Don R. Scheidt & Co., Inc.,
- Petitioner Exhibit H: Photograph of the subject property.
  
- Respondent Exhibit 1: Taxpayer's Notice to Initiate Appeal – Form 130,
- Respondent Exhibit 2: 2024 Bartholomew County GRMs,
- Respondent Exhibit 3: 2024 original subject property record card,
- Respondent Exhibit 4: 2024 PTABOA subject property record card,
- Respondent Exhibit 5: 2025 property record cards for 739 Maple Street, 717 Reed Street, 807 Reed Street, 2131 McKinley Avenue, 1633 Orinoco Street and the subject property,
- Respondent Exhibit 6: Two exterior photographs of the subject property,
- Respondent Exhibit 7: Notification of Final Assessment Determination – Form 115,
- Respondent Exhibit 8: Johnson Rentals lease agreement.

7. 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.

### **Findings of Fact**

#### **A. Subject Property**

8. The subject property consists of a one-story frame home with 1,281 sq ft. of above grade living area divided into one two-bedroom apartment and another, smaller, one-bedroom apartment. It was built in 1900 and is located on 0.11 acres in Columbus. The subject property originally sold on January 9, 2011, for \$32,000 and on November 27, 2018, for \$23,200. The two-bedroom unit was leased in November of 2021 for \$650/month. *Whipple testimony; Smith testimony; Pet'r Exs. C, E & H; Resp't Exs. 3 & 4.*
9. The 2024 assessment of \$58,500 is a decrease from the prior year's assessment of \$128,800. *Pet'r Ex. C; Resp't Ex. 4.*

#### **B. Scheidt Appraisal**

10. The Assessor presented an appraisal report prepared by Certified Residential Appraiser Jonathan Scheidt. He estimated the value of the subject property as of January 1, 2025.

and certified that his appraisal complied with the Uniform Standards of Professional Appraisal Practice (“USPAP”). At the Assessor’s request, Scheidt developed only the gross rent multiplier (“GRM”) method. *Scheidt testimony; Pet’r Ex. G.*

11. Scheidt relied on the rental rate from the subject property’s lease of \$650/month for the two-bedroom apartment. He then doubled that to account for the second unit on the assumption that it was comparable to the first unit. To develop his GRM, Scheidt looked at five duplexes in Columbus that he considered similar to the subject property. The comparables sold between December 2021 and August 2023 for prices ranging from \$100,500 to \$146,000. The GRMs of these sales ranged from 80 to 112, with a median of 88 and an average of 92. He reconciled this to a GRM of 90. Applying this to the subject property’s estimated income of \$1,300/month yielded a total value of \$115,000 (rounded) as of January 1, 2025. *Scheidt testimony; Pet’r Ex. G.*
12. Scheidt is an experienced appraiser and he credibly established a GRM for the subject property. However, we find that he did not provide a reliable estimate of the subject property’s income. His income estimate was based on his assumption that the second unit was similar to the first and would rent for the same rate of \$650/month. But the evidence shows the second unit is smaller and has one less bedroom. While an appraiser must make some assumptions regarding the condition of the property being appraised, when those assumptions are proven false, it calls into question the reliability of the opinion of value. In addition, Scheidt estimated the value as of January 1, 2025, one year removed from the relevant valuation date of January 1, 2024. For these reasons, we find Scheidt’s appraisal is not reliable evidence of the value of the subject property for the 2024 assessment year.

### Contentions

13. Summary of the Assessor’s case:
  - a) The Assessor argued that according to Indiana Code § 6-1.1-4-39(b) the GRM is the preferred method for valuing a rental property with less than four units. The Assessor asked the Board to adopt the value from the Scheidt appraisal. *Whipple testimony.*
14. Summary of Napier’s case:
  - a) Napier asked the Board to uphold the current assessment. In support of this, Napier argued that the decrease in value between the 2011 and 2018 sale prices indicated the property’s declining condition. In addition, Napier argued that the Scheidt appraisal was flawed because it assumed the rental income for the second unit would be identical to the first even though it was smaller and only had a single bedroom. *Smith testimony.*

## Analysis

15. The totality of the evidence is insufficient to support any change in value.
- a) The Assessor is the petitioner before us. *See* Ind. Code § 6-1.1-15-3(c) (2024) (allowing a county assessor who dissents from a county board’s determination to obtain review). She therefore bears the burden of proving the subject property’s true tax value by a preponderance of the evidence. *See* Ind. Code § 6-1.1-15-4(j) (2024) (providing that our findings must be based on a preponderance of the evidence).<sup>1</sup>
  - b) 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.” Ind. Code § 6-1.1-15-20(f) (eff. Mar. 21, 2022). 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).
  - c) 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.
  - d) 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.
  - e) Market-based evidence may include “sales data, appraisals, or other information compiled in accordance with generally accepted appraisal principles[.]” *Peters v.*

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<sup>1</sup> Ind. Code § 6-1.1-15-20(b) can also put the burden of proof on the Assessor when an assessment increases more than 5% over the prior year’s assessment. Here, the assessment decreased from the prior year’s assessment. Thus, the burden-shifting provisions of Ind. Code § 6-1.1-15-20 are not triggered.

*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). For the 2024 assessment under appeal, the valuation date was January 1, 2024. Ind. Code § 6-1.1-2-1.5(a) (2024). In addition, for rental properties of one to four units like the subject property, the GRM is the preferred method of valuation. I.C. § 6-1.1-4-39(b) (2024).

- f) As discussed above, the Assessor relied on an appraisal developed by Jonathan Scheidt. Using the GRM method, Scheidt estimated the subject property’s value at \$115,000 as of January 1, 2025. But as discussed above, we do not find the Scheidt appraisal reliable because it was based on the incorrect assumption that the two rental units were similar. In addition, Scheidt did not value the subject property as of the relevant valuation date. For these reasons, we find the Scheidt appraisal is not reliable evidence for the 2024 assessment year.
- g) The Assessor failed to make a case for any change in the assessment. Napier did not ask for any change in the assessment but did point to the subject property’s 2011 and 2018 sale prices. All evidence must be affirmatively related to the valuation date. *O’Donnell* 854 N.E.2d at 95. Here, there is no reliable evidence relating these sales to the relevant valuation date of January 1, 2024. For that reason, they are insufficient to support any change in value.

### Final Determination

- 16. Because the totality of the evidence is insufficient to support any value, we order no change to the 2024 assessment.

ISSUED: FEBRUARY 25, 2026

Jonathan R. Elms  
Chairman, Indiana Board of Tax Review

Timothy Kelly  
Commissioner, Indiana Board of Tax Review

Brandee A. Charin  
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>>.