

REPRESENTATIVE FOR PETITIONER: R. Leon Burdette, Jr., *pro se*

REPRESENTATIVE FOR RESPONDENT: Sarah Redman, Warrick County Assessor

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

R. LEON BURDETTE, JR.,)	Petition Nos.: 87-002-24-1-5-01048-24
)	87-002-24-1-5-01049-24
Petitioner,)	
)	Parcel Nos.: 87-13-23-403-002.000-002
v.)	87-13-24-303-002.000-002
)	
WARRICK COUNTY ASSESSOR,)	County: Warrick
)	
Respondent.)	Assessment Year: 2024

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. The assessments for Leon Burdette, Jr.'s tax parcels increased by more than 5% between 2023 and 2024, and neither party offered market-based evidence that sufficed to establish the parcels' true tax values. Under Ind. Code § 6-1.1-15-20, we must therefore presume that the parcels' values equal their assessments from 2023.

Procedural History

2. On April 18, 2024, Burdette filed Form 130 petitions contesting the 2024 assessments of his parcels located at 988 Turtle Bay Road in Boonville. On September 20, 2024, the

Warrick County property Tax Assessment Board of Appeals (“PTABOA”) issued determinations setting the parcels’ assessments as follows:

Parcel	Land	Improvements	Total
87-13-23-403-002.000-002	\$35,900	\$0	\$35,900
87-13-24-303-002.000-002	\$606,100	\$1,800	\$607,900
Total	\$642,000	\$1,800	\$643,800

3. On November 12, 2024, Burdette filed Form 131 petitions for both parcels with us, again contesting his 2024 assessments.
4. On February 26, 2025, our designated administrative law judge, Joseph Stanford (“ALJ”), held a telephonic hearing on Burdette’s petitions. Neither he nor the Board inspected the parcels. Burdette and Sarah Redman, the Warrick County Assessor, both testified under oath.
5. Burdette did not submit any exhibits.
6. The Assessor submitted the following exhibits:
 - Exhibit A: Subject property record card,¹
 - Exhibit B: Land rate analysis for the subject parcels’ neighborhood,
 - Exhibit C: Land sales plotting chart for the subject parcels’ neighborhood,
 - Exhibit D: Vacant land rate chart for homesite and excess buildup,
 - Exhibit E: Vacant land sales time adjustment chart,
 - Exhibit F: Aerial photograph of the subject parcels,
 - Exhibit G: Property record card for parcel 87-13-23-403-001.000-002.
7. The record also includes the following: (1) all petitions or 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.

¹ The Assessor submitted a separate packet of exhibits for each parcel. Exhibit A, the property record card, is specific to each parcel. Exhibits B-G are identical in both packets.

Findings of Fact

8. Burdette originally owned three adjacent parcels: the two that are under appeal and a third 23.86-acre parcel that he sold for \$324,500, or \$13,600/acre, in August 2022. Of the two parcels on appeal, 87-13-23-403-002.000-002 is 3.83 acres of vacant land, while Parcel 87-13-24-303-002.000-002 contains 70.21 acres with a pole barn and a lean-to. The parcels straddle a line between two townships. The Auditor will not let the Assessor combine the parcels. *Redman testimony; Exs. A, G.*
9. The Assessor referred to both parcels as “strip ground” without explaining what she meant by that term. There is some water on the parcels, although it is difficult to tell how much based on the aerial photograph the Assessor offered. *Redman testimony; Ex. F.*
10. The Assessor analyzed sales to determine land values for the subject parcels’ assessment neighborhood. Some were sales of improved properties, while others, including the parcel Burdette sold in 2022, were vacant. For the improved properties, the Assessor determined the contributory value of the land through abstraction or allocation, although she did not explain her methodology. Because the sales occurred from 2019 through 2022, she adjusted the sale prices to reflect values as of January 1, 2024. She calculated her adjustments based on the weighted-mean annual price increase for a sampling of properties that had sold and re-sold during the same general period. The adjusted sale prices reflected land values ranging from \$12,755/acre to \$18,392/acre. *Redman testimony; Exs. B, E.*
11. The Assessor settled on a one-acre rate of \$17,600, and an excess-land rate of \$16,404/acre. Because the Assessor recognized that larger parcels generally sell for less per acre, she also prepared a table for “build-up pricing.” When combined, Burdette’s parcels fall in the 65 to 80-acre column, which corresponds to a price of \$13,100-\$13,300 per acre. *Redman testimony; Exs. C, D.*

12. In addition, the Assessor studied how the presence of water on land affects its value. She graded the effects from “very poor,” which was water on strip ground, to excellent, which was represented by Victoria National Golf Course. *Redman testimony.*
13. To assess Parcel 87-13-23-403-002.000-002, the Assessor started with the excess-land rate of \$16,404/acre. But she recognized that were it not for the Burdette’s two parcels straddling the line between townships, they would be combined into one larger parcel. She therefore applied a -37% influence factor. She also separated out a 0.57-acre portion of the parcel that was affected by water, classifying it as type 92 land and valuing it using a base rate of \$6,500. She then applied a -40% influence factor to that area because the water was in bands across the land. *Redman testimony Ex. A.*
14. Turning to Parcel 87-13-23-303-002.000-002, the Assessor used a base rate of \$11,513 for most of the parcel, to which she applied a -8% influence factor. She assessed 16.01 acres as type 92 land using a base rate of \$2,000/acre. *Redman testimony; Ex. A.*
15. For reasons described in more detail below, we find the Assessor’s analysis was not in conformity with generally accepted appraisal practices.
16. The parcels’ 2024 assessments represent a substantial increase over their previous year’s assessments:

Parcel	2023	2024	Increase
87-13-23-403-002.000-002	\$23,600	\$35,900	52%
87-13-24-303-002.000-002	\$461,500	\$607,900	32%

Although the Assessor has suggested to Burdette that he enroll the parcels in the classified forest program, he has not yet done so. *Redman testimony; Exs. A, G.*

Parties' Contentions

A. Burdette's Contentions

17. Burdette mainly argues that his property taxes have increased more than the taxes on any other parcel in the county. He would like to enroll the parcels in the classified forest program² before he loses them in a sheriff's sale because he cannot afford to pay the taxes. He also claims that the Assessor did not allow him to appeal his 2023 assessments because he did not receive notice of those assessments. An attorney, however, told him he could appeal them. *Burdette argument.*

B. The Assessor's Contentions

18. Given the land sales in Burdette's neighborhood, the Assessor contends the subject parcels' assessments are generously low. While the county's land review has shown a huge increase in value since 2020, the Assessor has tried to be fair and give Burdette "the relief he is due." She has repeatedly urged Burdette to consider enrolling the parcels in the classified forest program, which would greatly reduce his property taxes. *Redman argument.*
19. As for Burdette's claim that he did not receive notice of his assessments for 2023, the mailed notices were not returned to the Assessor. In any case, Burdette was too late to address those assessments. *Redman argument.*

Conclusions of Law and Analysis

A. The Assessor had the burden of proving the property's true tax value.

20. Generally, a taxpayer has the burden of proof when challenging a property's tax assessment. Accordingly, the assessment on appeal, "as last determined by an assessing

² The classified forest program, under Ind. Code § 6-1.1-6-5.5, provides that land must be assessed at the rates established by Ind. Code § 6-1.1-6-14.

official or the county board,” will be presumed to equal “the property’s true tax value.” I.C. § 6-1.1-15-20(a) (effective March 21, 2022).

21. 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, 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.” *Id.* If the burden has shifted, and “the totality of the evidence presented to the Indiana 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).
22. The subject parcels’ individual assessments, as well as the overall assessment of the property as a whole, increased by far more than 5% from 2023 to 2024, and the parties agreed the Assessor had the burden of proof.

B. Because the totality of the evidence does not suffice to prove the parcels’ true tax values, we must presume their values equal the prior year’s assessments.

23. We are the trier of fact in property tax appeals, and our 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 us. I.C. § 6-1.1-15-20(f). Our conclusion “may be higher or lower than the assessment or the value proposed by a party or witness.” *Id.* 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).
24. 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), (e). Instead, it is determined under the rules of the Department of Local Government Finance (“DLGF”). I.C. § 6-1.1-31-5(a); 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.

25. To meet its burden of proof, a party “must present objectively verifiable, market-based evidence” of the property's value. *Piotrowski v. Shelby Cty. Ass'r*, 177 N.E.3d 127, 132 (Ind. Tax Ct. 2021) (citing *Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674, 677-78 (Ind. Tax Ct. 2006)). For most real property types, neither the taxpayer nor the assessor may rely on the mass appraisal “methodology” of the “assessment regulations.” *PIA Builders & Developers, LLC v. Jennings Cty. Ass'r*, 842 N.E.2d 899, 900, (Ind. Tax Ct. 2006). This is because the “formalistic application” of the procedures and schedules from the DLGF’s assessment guidelines lacks the market-based evidence necessary to establish a specific property’s market value-in-use. *Piotrowski*, 177 N.E.3d at 133.
26. 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 Cty. Ass'r*, 119 N.E.3d 1152, 1156 (Ind. Tax Ct. 2019). Finally, the evidence must reliably indicate the property’s value as of the valuation date. *O'Donnell v. Dep't of Local Gov't. Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006). For 2024 assessments, the valuation date was January 1, 2024. I.C. § 6-1.1-2-1.5(a).
27. The Assessor offered some market-based evidence in the form of sales data. By itself, however, that data does not suffice to show the subject parcels’ true tax values. At best it shows the raw, and time-adjusted sale prices for various properties from the subject parcels’ assessment neighborhood. Only two of those sales involved vacant land, however. And the Assessor did not explain her methodology for isolating the

contributory value of the land to the overall sale price for those sales, much less show that her methodology complied with generally accepted appraisal principles.

28. More importantly, the Assessor did little to explain how any relevant differences between the subject parcels and the properties from which she derived her sales data affected the properties' values. Under those circumstances, the Assessor's sales data does not suffice to establish the subject parcels' true tax value. *See Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005) (holding that taxpayers' comparative sales data lacked probative value where they failed to explain how the purportedly comparable properties compared to their property or how relevant differences affected the properties' relative values).
29. Burdette offered no valuation evidence of his own. He instead mainly expressed his opinion, without any supporting evidence, that his taxes have increased at a higher rate than the taxes on any other property in the county over the past few years.

Conclusion

30. Because the totality of the evidence does not suffice to prove either parcel's true tax value, we must presume that their values equal their prior year's assessments. We therefore order the parcels' 2024 assessments³ changed to the following:

Parcel	Assessment
87-13-23-403-002.000-002	\$23,600
87-13-24-303-002.000-002	\$461,500

³ The parties disputed whether Burdette received notice of his 2023 assessment. They also disputed whether he timely attempted to appeal that assessment to the PTABOA. Even if Burdette did timely attempt to appeal his 2023 assessment to the PTABOA, Burdette listed 2024 as the year under appeal on his Form 131 petitions to us. And he has not shown that those petitions would have been timely to contest the PTABOA's rejection of his 2023 appeals even if he had listed that year on the petitions. We therefore find that 2024 is the only year before us.

Date: MAY 27, 2025

Jonathan R. Olson
Chairman, Indiana Board of Tax Review

Bryan J. Brand
Commissioner, Indiana Board of Tax Review

Timothy K. Luck
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>.