

REPRESENTATIVE FOR PETITIONERS: *Pro Se*

REPRESENTATIVE FOR RESPONDENT: Ayn Kate Engle, Nexus Ltd.

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

EDWARD H. BYERS,	)	Petition No.:	10-004-24-1-5-01056-24
	)		
Petitioner,	)	Parcel No.:	10-18-11-700-955.000-004
	)		
v.	)	County:	Clark
	)		
CLARK COUNTY ASSESSOR,	)	Township:	Charlestown
	)		
Respondent.	)	Assessment Year:	2024
	)		

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**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:

**I. INTRODUCTION**

1. Edward H. Byers contested his 2024 assessment. The Assessor had the burden of proof and offered a reliable opinion of the subject property’s value from two certified appraisers. Byers failed to meaningfully impeach that valuation opinion or offer reliable evidence to show a different value. We therefore find that the property’s assessment should equal the appraisers’ valuation opinion.

**II. PROCEDURAL HISTORY**

2. On May 28, 2024, Byers filed an appeal notice challenging his 2024 assessment. On November 12, 2024, the Clark County Property Tax Assessment Board of Appeals

(“PTABOA”) held a hearing on Byers’ appeal. On December 10, 2024, more than 180 days after Byers filed his appeal notice, but before the PTABOA issued a written decision, Byers filed a Form 131 petition with us.<sup>1</sup> *See* Ind. Code § 6-1.1-15-1.2(k). On December 18, 2024, the PTABOA issued a written decision purporting to uphold the assessment.

3. The assessment under appeal is \$188,500 (\$66,600 for land and \$121,900 for improvements).

**A. The Assessor’s Request for Entry**

4. On March 19, 2025, after receiving notice of Byers’ Form 131 petition, the Assessor asked Byers to allow his appraiser, Perry Reisert, to enter and inspect the subject home so they could prepare an appraisal report. The Assessor responded by filing his Amended Request for Entry Upon Land for Inspection (“Request for Entry”) on April 4, 2025.<sup>2</sup> Byers responded by letter, arguing that there was no “probable cause or compelling administrative reason[.]” to enter the subject property, and that we should deny the Assessor’s request. *Request for Entry; Byers’ Response Letter*.
5. On April 29, 2025, we granted the Assessor’s Request for Entry and ordered the parties to cooperate in scheduling an inspection.

**B. The Assessor’s Motion to Dismiss and Byers’ Request for Summary Judgment**

6. On May 21, 2025, Perry Reisert and his son Sam, who is also an appraiser, inspected the subject home. They were accompanied by Eric Baca, a representative of the Assessor. Claiming privacy concerns, Byers’ wife, Treva Hodges, told the Reiserts she did not want them to photograph the interior. The Reiserts ultimately complied with her wishes.

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<sup>1</sup> On November 12, 2024, Byers wrote a letter to us claiming that the PTABOA had heard and denied his appeal and indicating his desire to appeal that denial to us. We issued a defect notice directing Byers to complete a Form 131 petition. He did so and filed that petition with us, which was postmarked December 10, 2024.

<sup>2</sup> The Assessor had originally filed his request and served it on Byers via email, even though Byers had not elected to accept electronic service. The Assessor then filed an amended request and served it on Byers by mail.

7. On July 17, 2025, the Assessor filed a Motion to Dismiss, arguing that despite Hodges preventing the Reisersts from taking photographs, it appeared that Byers intended to dispute their conclusions about the home's interior. Given what the Assessor characterized as Byers' disregard for our order granting the Request for Entry, the Assessor asked us to dismiss the appeal. *See Mot. to Dismiss.*
8. Byers responded to the Assessor's motion, arguing that he did not disregard our order and that Hodges's privacy concerns were well-founded. Hodges is Charlestown's mayor and has previously received threats, including at least one that required her to seek a protective order. Byers therefore argued that he and Hodges had an interest in keeping the home's interior layout shielded from public view.<sup>3</sup> In his response, Byers also asked that we enter summary judgment on his behalf. *Byers Letter Responding to Mot. to Dismiss.*

### **C. The Hearing**

9. On September 25, 2025, our designated administrative law judge, Erik Jones ("ALJ"), held an electronic hearing on Byers' appeal petition. Neither he nor we inspected the property. Byers represented himself. Ayn Engle appeared as counsel for the Assessor. Byers, Hodges, and Perry Reiserst all testified under oath. The ALJ allowed the parties to offer further argument on the Motion to Dismiss and Byers' request for summary judgment.
10. Byers submitted the following exhibits:

Exhibit A	Jump Drive containing recording of inspection,
Exhibit B	Spreadsheet prepared by Byers,
Exhibit C	Email correspondence between Assessor counsel and Byers, dated June 12, 2025,
Exhibit D	Bathroom repair estimate, valid until Aug. 10, 2025,
Exhibit E	Masonry repair invoice, dated Aug. 8, 2025,

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<sup>3</sup> Despite raising these privacy concerns, Hodges videorecorded her conversation with the Reisersts and Baca in their home during the inspection, and she submitted the recording to WAVE, a local news station. WAVE then showed portions of the footage in one of its newscasts. *Ex. A.*

11. The Assessor submitted the following exhibit:  
Exhibit R-1 Appraisal report prepared by Sam and Perry Reisert.
12. The record also includes the following: (1) all pleadings, briefs, and documents filed in this appeal, (2) all orders and notices issued by the Board or ALJ; and (3) an audio recording of the hearing.

### III. PRELIMINARY MATTERS

#### A. Assessor's Motion to Dismiss

13. Having considered the parties' filings and their arguments at the hearing, we deny the Assessor's Motion to Dismiss. After we granted the Assessor's Request for Entry, Byers cooperated in scheduling an inspection. While Hodges's request that the Reisersts refrain from photographing the home's interior might have made their appraisal assignment more difficult, they were able to fully inspect the property and complete their report. We therefore find that the Assessor did not suffer sufficient prejudice to warrant dismissing Byers' appeal.

#### B. Byers' Request for Summary Judgment

14. As grounds for his request that we enter summary judgment in his favor, Byers argued (1) that the Assessor's counsel provided us with false information in the Motion to Dismiss, and (2) that the PTABOA waited until 42 days after its hearing to provide Byers with written notice of its decision to deny his appeal.
15. We deny Byers' request for summary judgment. Our procedural rules allow parties to move for summary judgment "pursuant to the Indiana Rules of Trial Procedure." 52 IAC 4-7-3. Byers, however, did not comply with the requirements of Trial Rule 56, which governs summary judgment motions. He failed to designate any evidence to show the absence of a genuine issue of material fact, much less to show that he is entitled to

judgment as a matter of law. *See* Ind. Trial Rule 56(c) (indicating that judgment shall be rendered “if the designated evidentiary matter shows that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law”). Instead, neither of Byers’ factual allegations have anything to do with the dispositive issue on appeal—determining the subject property’s true tax value.

### **C. OBJECTIONS**

16. The Assessor objected to Byers’ Exhibits C-F. The ALJ properly sustained the objection to Exhibit C. He took the Assessor’s other objections under advisement, which we now address.
17. Exhibits D-F contain two estimates and one invoice for repairing or renovating various parts of the subject property. The Assessor asserted two grounds for his objection: (1) that the documents contain hearsay, and (2) that based on their dates, the estimates likely were prepared in anticipation of litigation and therefore are inherently untrustworthy.
18. We begin with the Assessor’s second ground: that the estimates likely were prepared in anticipation of litigation. Even if that is true, the Assessor did not point to any authority for the proposition that documents prepared in anticipation of litigation are necessarily inadmissible.
19. As for the Assessor’s other ground, our procedural rules allow us to admit hearsay. But we cannot base our final determination solely on hearsay that has been properly objected to unless it falls within a recognized exception to the hearsay rule. 52 IAC 4-6-9(d).
20. We therefore overrule the Assessor’s objection and admit Exhibits D-F. But we do not ultimately rely on those exhibits in reaching our final determination.

## IV. FINDINGS OF FACT

### A. The Subject Property

21. Following an appeal, we determined the subject property's assessment at \$125,160 for 2023. The assessment rose to \$188,500 for 2024, an increase of 50%. *Attachments to Byers' Nov. 12, 2024, appeal, letter.*
22. The property is located at 1136 Main Street in Charlestown. It consists of a 0.69-acre parcel of land with a 1 ½ -story home, and a one-car detached garage. *Ex. R-1 at 2; Reisert testimony.*
23. The home was built around 1938. It has 1,264 square feet of above-grade living area, with two bedrooms and one full bathroom. That total area includes 740 square feet of non-conforming<sup>4</sup> living area on the upper level. The home also has a full unfinished basement. *Ex. R-1 at 2; Reisert testimony.*
24. As of the assessment date, the home had deferred maintenance, worn flooring, dated fixtures, an old furnace that has since been replaced, and a leaky basement. The bathroom subfloor needed repair or replacement. The home also had an older roof that had sustained damage. *Exs. R-1 at 2, D-F; Reisert testimony.*
25. Byers and Hodges sought and received an estimate of \$10,053.19 for a complete overhaul of the bathroom, including installing a new shower and entirely new plumbing for both the shower and sink, and replacing or repairing the subfloor. They likewise sought and received an estimate of \$18,418.42 for repairs to the roofs of the home and garage. That estimate also included repairs to the gutters and downspouts, door- and window-frame wrapping, and chimney flashing. Byers and Hodges also had masonry work done on the

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<sup>4</sup> ANSI, which publishes industry standards used by appraisers, builders, architects, and brokers, requires at least seven feet of ceiling height for a second story to qualify as "conforming" space. The home's upper level—including both bedrooms—does not reach that threshold. *Reisert testimony; Ex. R-1 at 2.*

home's entrance and chimney, which is reflected in a \$2,200 invoice from August 8, 2025. *Exs. B, D-F.*

26. Although Byers estimated that additional repairs totaling \$19,000 were needed for the home's flooring, siding, and electrical system, there is nothing in the record to support his estimate. *Byers testimony; Ex. B.*

## **B. Valuation Opinions**

27. The Assessor hired the Reisersts, both of whom are certified general appraisers, to appraise the subject property. Perry Reiserst has been an appraiser for over 37 years and has a real estate broker's license. He is also a general accredited appraiser through the National Association of Realtors. *Reiserst testimony; Ex. R-1 at 8.*
28. The Reisersts developed an opinion of the subject property's true tax value as of January 1, 2024, and certified that their report complied with the Uniform Standards of Professional Appraisal Practice ("USPAP"). They considered all three approaches to value (the sales-comparison, income-capitalization, and cost approaches), but they ultimately applied only the sales-comparison approach. They did not consider the cost approach to be applicable to an approximately 86-year-old home like the subject home, and they believed the income-capitalization approach would be inappropriate for the assignment because it is typically reserved for income-generating properties. *Reiserst testimony; Ex. R-1 at 8.*
29. In developing their analysis under the sales-comparison approach, the Reisersts reviewed recent sales of nearby properties that they deemed comparable to the subject property in terms of age, construction quality, overall condition, and other relevant characteristics. They ultimately settled on four sales of homes from Charleston with closing dates between March and November 2023, including one sale with non-conforming living area like that found in the subject home. The homes were between 43 and 97 years old. Only

one of the homes had a basement. The properties sold for prices ranging from \$126,500 to \$198,000. *Reisert testimony; Ex. R-1 at 2-5.*

30. The Reisersts adjusted the sale prices for three of the properties to account for seller concessions. They also adjusted the comparable properties' sale prices to account for differences in various characteristics, such as the age and condition of the homes, the amount of living area, the presence or absence of a basement, and the number of bedrooms and bathrooms. *Reisert testimony; Ex. R-1 at 2-5.*
  
31. In making their adjustments, the Reisersts considered the subject home as it existed on the assessment date, before the furnace was replaced, and before any repairs or renovations were made to the bathroom or the leaky basement. They ultimately rated the home's condition as average for its age, with dated fixtures and an old, damaged roof. They adjusted two of the comparable properties' sale prices downward by \$20,000 and \$30,000, respectively, to account for their comparatively superior condition. Although the Reisersts made upward adjustments to the sale prices for the three homes that lacked basements, they did not use the full value of a basement to quantify those adjustments. They instead used the net value after deducting the cost to waterproof the subject home's basement. *Reisert testimony; Ex. R-1 at 2-5.*
  
32. Perry Reisert explained that it would have been inappropriate to subtract the Byers' estimate for repairs and renovations to the roof and bathroom because the Reisersts had already accounted for those issues in making their condition adjustments. He also explained that improvements to an older home do not always increase the home's value dollar-for-dollar. He could not speak specifically to Byers' claims about the estimated costs for electrical work and for repairing the home's flooring and siding because Byers did not offer any information about those estimates. In any case, the Reisersts accounted for the worn flooring and damaged siding in comparing the subject property's condition to the condition of their comparable sales. *Reisert testimony.*

33. After adjustments, the comparable properties' sale prices ranged from \$164,500 to \$174,301. The Reisersts settled on a value of \$171,000 for the subject property. *Reisert testimony; Ex. R-1 at 2-5.*
34. We find the Reisersts identified properties that were reasonably comparable to the subject property and made adjustments under the sales comparison approach that were supported by market data, accounted for differences affecting value, and incorporated persuasive appraisal decisions to value the subject property. The un rebutted evidence demonstrates that the selection of comparables and the nature and magnitude of the adjustments were credible and reliably applied.
35. Byers, on the other hand, believes that the subject property's value is \$121,328.39. He arrived at that value by subtracting the various estimates and invoices for repairing and renovating the property—including his unsupported estimate of \$19,000 for repairing the flooring, siding, and electrical system—from the Reisersts' valuation opinion. *Byers testimony; Exs. B, D-F.*
36. As explained in more detail below, we find that the Reisersts' valuation opinion is sufficiently reliable to show the subject property's true tax value. By contrast, Byers has not shown that his approach of simply deducting the costs of repair or renovation from the Reisersts' valuation opinion comports with generally accepted appraisal principles. We therefore find that the totality of the evidence establishes that the subject property's true tax value was \$171,000.

## V. CONCLUSIONS OF LAW

### A. The Assessor had the burden of proof.

37. 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." I.C. § 6-1.1-15-20(a) (effective March 21, 2022).

38. 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.*
39. If the burden 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). Here, the assessment under appeal increased by 50% over the prior year's level, and the Assessor acknowledged he had the burden of proof.

**B. The totality of the evidence shows the subject property's true tax value was \$171,000—the amount estimated by the Reisersts in their USPAP-compliant appraisal.**

40. 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 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).
41. 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). 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.

42. To meet its burden of proof, a party “must present objectively verifiable, market-based evidence” of the property’s value. *Piotrowski v. Shelby Cnty. 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.” *P/A Builders & Developers, LLC v. Jennings Cnty. 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.
43. 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). 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). The valuation date for 2024 assessments was January 1, 2024. I.C. § 6-1.1-2-1.5(a).
44. The Assessor offered the Reiser’s USPAP-compliant appraisal report, in which they estimated the subject property’s market value-in-use at \$171,000 as of January 1, 2024. They employed a generally accepted methodology—the sales-comparison approach—to reach their conclusion. For their analysis under that approach, they chose comparable properties that shared similar relevant characteristics with the subject property, including the age and condition of the homes. And the Reiser’s credibly explained their adjustments to the comparable properties’ sale prices. We therefore find that their valuation opinion reliably establishes the subject property’s true tax value.

45. Byers did little to impeach the Reiser's valuation opinion. He focused on what he claimed were repairs and renovations that the subject property needed as of the assessment date. But the Reiser's took the underlying reasons for most of those repairs into account in considering whether to adjust their comparable properties' sale prices to account for differences in condition.
46. Byers similarly failed to offer evidence from which to reliably establish a value different from the Reiser's opinion. He simply pointed to estimates and invoices for various repairs and renovations—including three estimates for which he offered no supporting documents—and subtracted the total cost from the Reiser's valuation opinion. Byers, however, did not show that such an approach comports with generally accepted appraisal principles. As explained above, the Reiser's already accounted for most of those underlying conditions. And Perry Reiser credibly testified that the cost for improvements to older homes do not always change the homes' market value dollar-for-dollar.
47. Based on the totality of the probative evidence, we find that the preponderance of the evidence establishes that the subject property's true tax value was \$171,000.

## VI. CONCLUSION

48. We find that the subject property's true tax value was \$171,000. We therefore order that the property's January 1, 2024, assessment be changed to that value.

DATE: FEBRUARY 18, 2026

Jonathan R. Elrod

Chairman, Indiana Board of Tax Review

Lindsay Schultz

Commissioner, Indiana Board of Tax Review

Brandon A. Chanin

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>.