

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

Petitions: **03-004-12-1-5-00001**
 03-004-13-1-5-00001
 03-004-14-1-5-20578-15
 03-004-15-1-5-00228-15
Petitioners: **Robert T. & Rosa Lynn Easterling**
Respondent: **Bartholomew County Assessor**
Parcel: **03-95-27-440-000.500-004**
Assessment Years: **2012, 2013, 2014 and 2015**

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

Procedural History

1. The Petitioners initiated their 2012, 2013, 2014 and 2015 assessment appeals with the Bartholomew County Assessor on the following dates: December 18, 2012, December 6, 2013, November 17, 2014, and August 10, 2015, respectively.
2. On December 13, 2013, the Bartholomew County Property Tax Assessment Board of Appeals (PTABOA) issued its determination for the 2012 assessment year denying the Petitioners any relief.
3. On May 8, 2014, the PTABOA issued its determination for the 2013 assessment year denying the Petitioners any relief.
4. Finally, on November 13, 2015, the PTABOA issued its determinations for the 2014 and 2015 assessment years again denying the Petitioners any relief.
5. The Petitioners timely filed Petitions for Review of Assessment (Form 131s) for 2012, 2013, 2014 and 2015 with the Board. They elected the Board's small claims procedures for all years under appeal.
6. The Board issued notices of hearing on January 28, 2016.
7. Administrative Law Judge (ALJ) Jennifer Bippus held the Board's consolidated administrative hearing on March 31, 2016. She did not inspect the property.
8. Milo Smith appeared for the Petitioners. Local government representative Virginia Whipple appeared for the Respondent. County Assessor Lew Wilson appeared as a witness. All of them were sworn.

Facts

9. The property under appeal is a single-family residence located at 2221 Peartree Court in Columbus.
10. For 2012, the PTABOA determined a total assessment of \$356,200 (land \$42,400 and improvements \$313,800).
11. For 2013, the PTABOA determined a total assessment of \$356,500 (land \$42,400 and improvements \$314,100).
12. For 2014, the PTABOA determined a total assessment of \$356,500 (land \$42,400 and improvements \$314,100).
13. For 2015, the PTABOA determined a total assessment of \$360,700 (land \$42,400 and improvements \$318,300).
14. At the hearing, the Petitioners' representative requested a total assessment of \$321,800 for all years under appeal.

Record

15. The official record for this matter is made up of the following:
 - a) Petitions for Review of Assessment (Form 131s) with attachments,
 - b) A digital recording of the hearing,
 - c) Exhibits:

Petitioners Exhibit 1:	2015 Subject property record card (PRC),
Petitioners Exhibit 2:	“Residential Broker Price Opinion” prepared by Julie Franklin of Saylor Real Estate Group dated April 21, 2010,
Petitioners Exhibit 3:	Spreadsheet listing the assessments of seven properties, with Geographic Information System (GIS) map and PRCs,
Petitioners Exhibit 4:	Bartholomew County Assessor’s 2012 Ratio Study letter to the Department of Local Government Finance (DLGF) dated August 3, 2011.

2012 appeal¹

Respondent Exhibit A: Curricula Vitae for Mr. Wilson and Ms. Whipple,
Respondent Exhibit B: “Statement of Professionalism,”
Respondent Exhibit C: 2011 subject PRC,
Respondent Exhibit D: 2012 subject PRC,
Respondent Exhibit E: Photograph of the subject property,
Respondent Exhibit F: Aerial map indicating location of comparable
properties,
Respondent Exhibit G: PRCs and photographs of comparable properties,
Respondent Exhibit H: Spreadsheet listing Respondent’s comparable
properties,
Respondent Exhibit I: Spreadsheet indicating size adjustments made to
Respondent’s comparative properties,
Respondent Exhibit J: “2012 narrative.”

2013 appeal

Respondent Exhibit A: 2012 subject PRC,
Respondent Exhibit B: 2013 subject PRC,
Respondent Exhibit C: Spreadsheet listing Respondent’s comparable
properties,
Respondent Exhibit D: “2013 narrative.”

2014 appeal

Respondent Exhibit A: 2013 subject PRC,
Respondent Exhibit B: 2014 subject PRC,
Respondent Exhibit C: Spreadsheet listing Respondent’s comparable
properties,
Respondent Exhibit D: “Time adjustment explanation,”
Respondent Exhibit E: “2014 narrative.”

2015 appeal

Respondent Exhibit A: 2014 subject PRC,
Respondent Exhibit B: 2015 subject PRC,
Respondent Exhibit C: Spreadsheet listing Respondent’s comparable
properties,
Respondent Exhibit D: “2015 narrative.”

Board Exhibit A: Form 131 petitions with attachments,

¹ The Respondent incorporated his 2012 Respondent’s Exhibit A, B, E, F, G, and I into the records for the 2013, 2014, and 2015 appeals. This creates some confusion when referring to exhibits because the Respondent similarly labeled different exhibits for the 2013, 2014 and 2015 years. The Board will refer to the Respondent’s exhibits with the corresponding year in parentheses.

Board Exhibit B: Notices of hearing, dated January 28, 2016,
Board Exhibit C: Hearing sign-in sheet,
Board Exhibit D: Power of Attorney and certification for Ms. Whipple.

d) These Findings and Conclusions.

Contentions

16. Summary of the Petitioners' case:

- a) The property's 2012, 2013, 2014 and 2015 assessments are too high. Beginning in 2012, the assessment increased from \$321,800 to \$356,200. Subsequently, the assessments incrementally increased in the years following. *Smith argument; Pet'rs Ex. 1.*
- b) Julie Franklin of Saylor Real Estate Group prepared a "Residential Broker Price Opinion" for the subject property. Ms. Franklin valued the property at \$340,000, as of April 21, 2010. According to Mr. Smith, "these types of opinions are generally accepted when valuing a property." *Smith argument; Pet'rs Ex. 2.*
- c) The subject property presents a challenge when attempting to obtain an accurate value. The property is located in a subdivision consisting of two distinct sections. The subject property is located in the "lower-elevated" section. This section consists of "less valuable properties." The "higher-elevated" section, commonly referred to as "the Orchard," consists of the "more valuable properties." *Smith testimony; Pet'rs Ex. 3.*
- d) In an attempt to prove a more accurate value, Mr. Smith selected seven homes in the lower-elevated section of the subdivision and prepared a comparable assessment analysis. These properties are "very" similar houses, identical quality, materials workmanship, similar designs and "architecturally pleasing."
 - #1 – 2260 Carr Hill Road
 - #2 – 2220 Carr Hill Road
 - #3 – 2201 Carr Hill Road
 - #4 – 2202 Carr Hill Road
 - #5 – 2222 Pear Tree Court
 - #6 – 2241 Pear Tree Court
 - #7 – 2242 Pear Tree Court

Smith argument; Pet'rs Ex. 3.

- e) Adjustments were made to comparables # 1, #2, and #6 to account for basement size differences. The assessments per square foot ranged from \$78 to \$122 for the comparable properties. The subject property's assessment per square foot equates to \$127. *Smith argument; Pet'rs Ex. 3.*

- f) In 2012, the County Assessor sent a letter to the DLGF regarding the Bartholomew County 2012 ratio study. On the second page of the letter, the Assessor states, “we are seeing little change in the Residential and Commercial and Industrial values.” The Assessor also stated that “land increased and decreased at different levels, however same size lots are valued the same.” Consequently, Mr. Smith argues there is no valid reason for the subject property’s assessed value to increase by 10% from 2011 to 2012. In fact, because “little change” was seen, the current 2012 assessment should revert back to the 2011 assessment value of \$321,800. Mr. Smith further argues that the same evidence and arguments apply for the 2013, 2014 and 2015 appeals. Therefore, the assessments for 2013, 2014 and 2015 should also revert back to the 2011 level of \$321,800. *Smith argument; Pet’rs Ex. 4.*

17. Summary of the Respondent’s case:

2012 appeal

- a) The property’s 2012 assessment is correct. The assessment was performed “in accordance with the Constitution and laws of the State of Indiana, applicable rules, regulations and guidelines published by the DLGF, and also with generally accepted appraisal principles and the ethical professional guidelines of the International Association of Assessing Officers (IAAO) and Uniform Standards of Professional Appraisal Practice (USPAP).” *Whipple testimony; Resp’t Ex. B (2012).*
- b) The reason for the increase in the subject property’s 2012 assessment was a change in the amount of finished basement going from 892 square feet to 1614 square feet. This is evidenced by a note appearing in the upper right corner of the 2015 property record card. The cost of the additional basement finish is “\$37,060 before grade and everything else.” Thus, if the assessment is reverted back to the 2011 value of \$321,800, the assessment would not be accurate.² *Whipple argument; Resp’t Ex. B (2015).*
- c) Nonetheless, Ms. Whipple presented a sales-comparison analysis to value the subject property, arguing this is “the most valid” approach to value the property. She pointed to the following five comparable properties:
- #1 – 2401 Appleblossom Lane
 - #2 – 2480 Carr Hill Road
 - #3 – 2780 Carr Hill Road
 - #4 – 2561 Appleblossom Land
 - #5 – 2220 Carr Hill Road

Whipple testimony; Resp’t Ex. F, G, H, I, J (2012).

² Ms. Whipple did not make this contention until her presentation for the 2015 assessment year.

- d) According to Ms. Whipple, the five properties are all located in the same neighborhood as the subject property. All of the properties sold within twelve months of the assessment date, thus no time adjustments were necessary. All of the properties include basements, and their effective ages range from 12 to 17 years. The subject property is seven years old. Based on Ms. Whipple's and Mr. Wilson's "knowledge and experience," they concurred no age adjustment was necessary. *Whipple argument; Resp't Ex. F, G, H, I, J (2012).*
- e) The comparable properties range from 2,782 to 6,295 square feet, while the subject property has 4,076 square feet. To arrive at a size adjustment, Ms. Whipple reviewed ten appraisals prepared by several appraisers. These appraisals were from other properties submitted to the Assessor's office in the relevant time frame. While the size adjustments in the "ten appraisals" ranged from \$18 to \$30 per square foot, the \$30 per square foot size adjustment she utilized here is supported by the appraisals she reviewed. *Whipple argument; Resp't Ex. F, G, H, I, J (2012).*
- f) Comparables #1 and #4 are of "slightly better quality than the subject property." Ms. Whipple testified that with no quantifiable data available, she and Mr. Wilson utilized their "appraisal knowledge and experience" to determine a 20% negative adjustment for these two properties. *Whipple testimony; Resp't Ex. F, G, H, I, J (2012).*
- g) Comparable #4 is the "closest in size" to the subject property. By utilizing the figures from this property, the subject property's 2012 assessment would increase to \$404,700. *Whipple argument; Resp't Ex. F, G, H, I, J (2012).*
- h) Ms. Whipple argues the assessment comparison presented by the Petitioners is not "appropriate," and that the Respondent's sales-comparison methodology is "better." Further, she argues that the Petitioners' broker opinion contains very little information and should be assigned "little weight." *Whipple argument (referencing Pet'rs Ex. 2).*

2013 appeal

- a) The 2013 assessment is correct. In an attempt to prove this, Ms. Whipple presented another sales-comparison analysis. She introduced three sales of properties located in the subject property's neighborhood that occurred within one year of the March 1, 2013, assessment date. Ms. Whipple pointed to the following three sales:
- #4 – 2561 Appleblossom Lane
 - #5 – 2220 Carr Hill Road
 - #6 – 2444 W. Appleblossom Lane

Whipple argument; Resp't Ex. C, D (2013).

- b) These properties feature similar construction to the subject property and all include basements. The effective ages range from 1 to 17 years, while the subject property is

7 years old. All of the properties have been well maintained and in Ms. Whipple's opinion do not need an age adjustment. *Whipple argument; Resp't Ex. F, G (2012); Resp't Ex. C, D (2013).*

- c) Again, ten residential appraisals were reviewed to arrive at the \$30 per square foot size adjustment. Comparable #4 "is slightly higher in quality" when compared to the subject property and based on Ms. Whipple's "appraisal knowledge and experience" a negative 20% adjustment is required. The remaining two properties are "similar" and require no further adjustment. *Whipple argument; Resp't Ex. I (2012); Resp't Ex. C, J (2013).*
- d) By utilizing the figures from "the most comparable property," Comparable #4, the subject property's 2013 assessment would increase to \$404,700. *Whipple testimony; Resp't Ex. I (2012); Resp't Ex. C, D (2013).*

2014 appeal

- a) The 2014 assessment is correct. In an attempt to prove this Ms. Whipple presented another sales-comparison analysis, arguing this approach is "the most valid method of valuing a single family dwelling." She utilized the following four sales from the subject property's neighborhood:

- #4 – 2561 Appleblossom Lane
- #5 – 2220 Carr Hill Road
- #6 – 2444 W. Appleblossom Lane
- #7 – 2520 W. Carr Hill Road

Whipple argument; Resp't Ex. C (2014).

- b) Because two of the sales occurred in 2012, they required a time adjustment. The remaining two properties sold within 12 months of the assessment date, thus no time adjustment was necessary. To arrive at her time adjustments, Ms. Whipple looked to IAAO methodology and found sales that occurred from "2012 through March 2014," and arrived at "sales-to-assessed-value ratios." Ms. Whipple then "trimmed the ratios at .50 and 1.50" to allow for new construction, demolitions and other changes to the properties. She then sorted the data by date and calculated the median ratio for each month. Finally, she plotted the data on an "excel scatter chart" by date and added a trend line. She arrived at time adjustments of .041 and .039 for the two sales occurring in 2012. *Whipple testimony; Resp't Ex. D (2014).*
- c) All four of the comparable properties are similar to the subject property in construction and they all have basements. Their effective ages range from 1 to 17 years, while the subject property is 7 years old. The properties have all been well maintained and in Ms. Whipple's opinion do not need an age adjustment. *Whipple argument; Resp't Ex. C (2014).*

- d) The comparable properties ranged in size from 2,782 square feet to 4,799 square feet. To arrive at her \$30 per square foot size adjustment, Ms. Whipple again reviewed ten residential appraisals. The \$30 per square foot adjustment is supported by the appraisals she reviewed. *Whipple argument; Resp't Ex. I (2012); Resp't Ex. C, E (2014).*
- e) As Comparable #4 is “the closest in size,” when utilizing the figures from this property the subject property’s 2014 assessment would increase to \$419,800. *Whipple testimony; Resp't Ex. I (2012); Resp't Ex. C, D, E (2014).*

2015 appeal

- a) The property’s 2015 assessment is correct. Overall, property values increased 8% between 2012 and 2015. In an effort to prove this, Ms. Whipple presented a sales-comparison analysis arguing this is “the most valid method of valuing a single-family dwelling.” Ms. Whipple utilized the following four sales from the subject property’s neighborhood:

- #6 – 2444 W. Appleblossom Lane
- #8 – 2520 W. Carr Hill Road
- #9 – 2242 Pear Tree Court
- #10 – 2260 Carr Hill Road

Whipple testimony; Resp't Ex. F (2012); Resp't Ex. C (2015).

- b) These properties all sold within one year of the March 1, 2015, assessment date. The properties are in the same school district as the subject property, all are custom built homes with garages, feature similar construction and “many” include finished basements. The effective ages range from 6 to 13 years old while the subject property is 7 years old. Given all the properties have been well maintained, Ms. Whipple opined no age adjustment was necessary. *Whipple testimony; Resp't Ex. G (2012); Resp't Ex. C (2015).*
- c) Ms. Whipple utilized a \$30 per square foot size adjustment she obtained by reviewing ten residential appraisals the county obtained from other appeals. The appraisals she reviewed supported her use of a \$30 per square foot size adjustment. Comparable #7 is “slightly higher in quality” than the subject property, so a negative 20% adjustment is appropriate. Again, because no quantitative data is available to support this adjustment, she relied on her own “appraisal knowledge and experience.” The three remaining properties are “similar” and no additional adjustments are necessary. *Whipple testimony; Resp't Ex. C (2015).*
- d) As comparable #6 is the “closest in size” to the subject property, when utilizing the figures from this property, the subject property’s 2015 assessment would increase to \$464,300. *Whipple testimony; Resp't Ex. I (2012); Resp't Ex. C (2015).*

Burden of Proof

18. Generally, the taxpayer has the burden to prove that an assessment is incorrect and what the correct assessment should be. *See Meridian Towers East & West v. Washington Twp. Ass'r*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also Clark v. State Bd. of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998). The burden-shifting statute as recently amended by P.L. 97-2014 creates two exceptions to that rule.
19. First, Ind. Code § 6-1.1-15-17.2 “applies to any review or appeal of an assessment under this chapter if the assessment that is the subject of the review or appeal is an increase of more than five percent (5%) over the assessment for the same property for the prior tax year.” Ind. Code § 6-1.1-15-17.2(a). “Under this section, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeals taken to the Indiana board of tax review or to the Indiana tax court.” Ind. Code § 6-1.1-15-17.2(b).
20. Second, Ind. Code § 6-1.1-15-17.2(d) “applies to real property for which the gross assessed value of the real property was reduced by the assessing official or reviewing authority in an appeal conducted under IC 6-1.1-15.” Under those circumstances, “if the gross assessed value of real property for an assessment date that follows the latest assessment date that was the subject of an appeal described in this subsection is increased above the gross assessed value of the real property for the latest assessment date covered by the appeal, regardless of the amount of the increase, the county assessor or township assessor (if any) making the assessment has the burden of proving that the assessment is correct.” Ind. Code § 6-1.1-15-17.2(d). This change was effective March 25, 2014, and has application to all appeals pending before the Board.
21. Here, the parties agree the Respondent had the burden of proof for the 2012 appeal because the assessed value increased by over 10% from the 2011 level. Thus, the ALJ made a preliminary determination that the Respondent had the burden of proof for the 2012 assessment.
22. The parties agreed to a consolidated hearing for 2012, 2013, 2014 and 2015. During the 2015 portion of the hearing, Ms. Whipple stated “the finished basement square footage was changed from 892 square feet in 2011 to 1,614 square feet for the 2012 assessment forward.” Apparently, Ms. Whipple was alluding to the fact that the 10% increase in value from 2011 to 2012 was due to the basement changes. While Ms. Whipple did not specifically explain how this contention was relevant to the burden-shifting statute, it could be argued that this would qualify as either a structural improvement or a change in use under Ind. Code § 6-1.1-15-17.2(c) which provides:

(c) This section does not apply to an assessment if the assessment
That is the subject of the review or appeal is based on:

- (1) structural improvements;
- (2) zoning; or
- (3) uses;

that were not considered in the assessment for the prior tax year.

Ind. Code § 6-1.1-15-17.2(c).

23. Here, however, there is not enough evidence to support either contention. Ms. Whipple merely pointed to a note on the property record card; she did not detail any actual physical change to the basement or its use. The note is not clear as to why, and even when, the purported change was made. Ms. Whipple went on to add “[E]ither we didn’t have it assessed correctly to begin with or the reassessment picked it up or they actually changed it and increased the square footage.” Thus, the evidence here is insufficient to support a finding that there was a structural improvement or a change in use for the 2012 assessment year. Additionally, the fact remains that Ms. Whipple, who identified herself as a local government representative, originally accepted the burden. Thus, the Board adopts the ALJ’s preliminary determination, and finds that the Respondent has the burden of proof for the 2012 assessment year.
24. The burden for the 2013, 2014 and 2015 assessment years will ultimately be determined by the Board’s finding for the immediately prior year.

Analysis

25. The Respondent failed to make a prima facie case, thus the Board finds for the Petitioner. Ultimately, all years under appeal must be reduced to the 2011 level of \$321,800.
 - a) Real property is assessed based on its market value-in-use. Ind. Code § 6-1.1-31-6(c); 2011 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.4-1-2). The cost approach, the sales comparison approach, and the income approach are three generally accepted techniques to calculate market value-in-use. Assessing officials primarily use the cost approach, but other evidence is permitted to prove an accurate valuation. Such evidence may include actual construction costs, sales information regarding the subject or comparable properties, appraisals, and any other information compiled in accordance with generally accepted appraisal principles.
 - b) Regardless of the method used, a party must explain how the evidence relates to the relevant valuation date. *O’Donnell v. Dep’t of Local Gov’t Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006); *see also Long v. Wayne Twp. Ass’r*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). For a 2012 assessment, the valuation date was March 1, 2012. *See* Ind. Code § 6-1.1-4-4.5(f). For a 2013 assessment, the valuation date was March 1, 2013. *Id.* For a 2014 assessment, the valuation date was March 1, 2014. *Id.* And for a 2015 assessment, the valuation date was March 1, 2015. *Id.*
 - c) The Board must first consider the 2012 assessment. As explained above, the Respondent had the burden to prove the assessment was correct. In an attempt to accomplish this, the Respondent offered a sales-comparison analysis to support the 2012 assessment. *See* 2011 REAL PROPERTY ASSESSMENT MANUAL at 9 (incorporated by reference at 50 IAC 2.4-1-2)(stating that the sales-comparison

approach relies on “sales of comparable improved properties and adjusts the selling prices to reflect the subject property's total value.”); *see also Long*, 821 N.E.2d 466, 469.

- d) To effectively use the sales-comparison approach as evidence in a property tax appeal, the proponent must establish the comparability of the properties being examined. Conclusory statements that a property is “similar” or “comparable” to another property are not sufficient. *Long*, 821 N.E.2d at 470. Instead, the proponent must identify the characteristics of the subject property and explain how those characteristics compare to the characteristics of the purportedly comparable properties. *Id.* at 471. Similarly, the proponent must explain how any differences between the properties affect their relative market values-in-use. *Id.*
- e) Here, Ms. Whipple did little to show her purportedly comparable properties were comparable to the subject property, other than to state they were similarly located in the same neighborhood; all included basements and were “similar” in construction. Ms. Whipple mainly highlighted a few differences between her purportedly comparable properties and the subject property and attempted to quantify the value of those differences. But Ms. Whipple’s comparison falls short of the level of comparison required by *Long*.
- f) Ms. Whipple used a \$30 per square foot adjustment for differences in size. She testified that she arrived at that adjustment by reviewing appraisals of other properties that had been submitted to the Assessor’s office. That may provide some support for her size adjustment. But little is known about the sizes and locations of the properties in “her other appraisals” for the Board to conclude that \$30 is an appropriate size adjustment. For example, for larger properties, a smaller adjustment may be warranted. Indeed, Ms. Whipple herself testified that the adjustments in the appraisals ranged from \$18 to \$30 per square foot. Thus, the evidence presented is insufficient to support her size adjustment.
- g) Ms. Whipple also discussed an adjustment, and a lack of adjustment, both based on her “knowledge and experience.” First, she noted that the ages of the purportedly comparable properties range from 12 to 17 years old, while the subject property is 7 years old. Ms. Whipple made no adjustments for the difference in age. She did determine that a “negative 20%” adjustment was appropriate for differences in quality. However, she went on to state that “with no quantifiable data available” she based this adjustment on her own “experience.” As to the validity of these adjustments, or lack thereof, Ms. Whipple offered a blanket statement that they were in conformity with USPAP.
- h) Ms. Whipple failed to offer any evidence that she is a certified appraiser. The Board recognizes that Ms. Whipple’s analysis and adjustments appear similar to those produced by a certified appraisal in an appraisal report. But a certified appraiser’s opinion in a certified appraisal is backed by his or her education, training, and experience. And it must comply with USPAP. Thus, the Board, as a trier-in-fact,

can infer that the appraiser used objective data, where available, to quantify the adjustments. Where objective data was not available, the Board can infer that the appraiser relied on education, training, and experience to estimate a reliable quantification. Thus, the Board is more likely to accept that “knowledge and experience” constitutes probative support of an adjustment in an appraisal that is certified as complying with USPAP standards.

- i) Further, when a witness is not presenting a USPAP-compliant appraisal, or is not offering an opinion as a certified appraiser, the witness must direct the Board to the appraising principle relied upon, and ideally, citations to appraisal treatises. Without support, the Board cannot accept a mere blanket statement that adjustments to comparables are in conformity with USPAP. In other words, here Ms. Whipple should have provided market-based evidence to support her adjustments and citations to relevant appraising principles to support her assumptions.
- j) For these reasons, the Respondent did not offer enough probative evidence to convince us the 2012 assessment is correct. Therefore, the Petitioners are entitled to have their assessment returned to its 2011 value of \$321,800. Because the Petitioners only requested the assessment be reduced to its 2011 level, this ends the Boards inquiry for the 2012 assessment year.
- k) Accordingly, the burden of proof remains with the Respondent for the 2013 assessment year. For 2013, the Respondent offered the same theory and arguments, and similar evidence in an attempt to prove the 2013 value is correct. For the same reasons as discussed above, the Respondent failed to enough probative evidence to convince us the 2013 assessment is correct. Additionally, the same circumstances apply for the 2014 and 2015 assessments. Because the Respondent failed to prove his case, the assessments revert back to the 2012 level of \$321,800. Because the Petitioners did not request a lower amount, all four years under appeal must be reduced to \$321,800.

Conclusion

- 26. The Respondent had the burden of proving the 2012 assessment was correct, but failed. Because the Respondent failed to meet his burden in 2012, he also had the burden in 2013, 2014 and 2015, but again he failed.

Final Determination

In accordance with these findings and conclusions, the 2012, 2013, 2014 and 2015 assessments must be reduced \$321,800.

ISSUED: June 29, 2016

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>>.