

REPRESENTATIVE FOR THE PETITIONERS: David A. Gertz, *pro se*

REPRESENTATIVE FOR THE RESPONDENT: Robert Schwerd, Schwerd, Fryman & Torrenga, LLP

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

David A. & Nichelle L. Gertz,	)	Petition No.:	64-001-22-1-5-00959-22
)		
Petitioners,	)	Parcel No.:	64-15-09-451-002.000-001
)		
v.	)	County:	Porter
)		
Porter County Assessor,	)	Township:	Boone
)		
Respondent.	)	Assessment Year:	2022

June 7, 2024

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:

INTRODUCTION

1. David & Nichelle Gertz (“Petitioners”) appealed the 2022 assessment of their property in Porter County. The Assessor had the burden of proof. The Assessor offered an appraisal, but it failed to properly account for the agricultural land. The Petitioners failed to present probative evidence supporting any specific value. Because the totality of the evidence is insufficient to support any value, the prior year’s assessment is presumed correct.

PROCEDURAL HISTORY

2. On May 22, 2022, the Petitioners appealed the 2022 assessment of their property located at 775 South 250 West in Hebron. The Porter County Property Tax Assessment Board of Appeals (“PTABOA”) failed to hold a hearing within 180 days. On December 2, 2022, the Petitioners appealed directly to the Board under Indiana Code § 6-1.1-15-1.2(k). The assessment under appeal is \$44,300 for land and \$444,100 for improvements for a total of \$488,400.
3. On September 12, 2023, Dalene McMillen, the Board’s Administrative Law Judge (“ALJ”), held a telephonic hearing. Neither the Board nor the ALJ inspected the property. David Gertz, Residential Real Estate Director Peggy Hendron, and Deputy Assessor Jackie Harrigan all testified under oath.
4. The Petitioners offered the following exhibits:¹
 - Petitioner Exhibit 2: 2006 and 2007 subject property record cards and 2007 Notification of Final Assessment Determination – Form 115,
 - Petitioner Exhibit 8: 18 photographs of the subject property,
 - Petitioner Exhibit 9: United States Department of Agriculture Custom Soil Resource Report for Porter County, Indiana,
 - Petitioner Exhibit 10: Two sale disclosure forms, property record card, map, and assessment history for 1001 South 400 West, parcel information for 76 West 600 South, property record cards for 373 South 100 West, 777 South 200 West, 1150 South 625 West, 781 West 900 South, 1118 South State Road 231, 261 West 900 South, 804 South 400 West and subject property,
 - Petitioner Exhibit 11: 2003, 2006, 2010 through 2019, 2021 through 2023 Form 11s for the subject property and screenshots from Porter

¹ The Petitioners submitted their exhibits electronically. The evidence consists of thousands of pages of documents. In addition, many of the exhibits included multiple, poorly labeled files. While we believe that we have accounted for all the evidence that the Petitioners intended to submit, it is possible that portions of some exhibits are missing. Ultimately, it is the party’s responsibility to provide the Board with usable evidence. Thus, to the extent the record is missing any documents, the Petitioners’ claims regarding those documents are waived.

- County and Department of Local Government Finance (“DLGF”) websites,
- Petitioner Exhibit 13: DLGF 2022 certified budget order for Porter County dated January 7, 2022,
- Petitioner Exhibit 14: DLGF 2022 amended certified budget order for Porter County dated May 16, 2022,
- Petitioner Exhibit 15: Porter County 2022 ratio study,
- Petitioner Exhibit 16: Porter County 2022 ratio study narrative,
- Petitioner Exhibit 17: DLGF ratio study approval letter and Porter County 2022 circuit breaker report,
- Petitioner Exhibit 18: DLGF checklist for 2021 sales data submission to the department,
- Petitioner Exhibit 19: DLGF Frequently Asked Questions and I.C. § 6-1.1-4-22,
- Petitioner Exhibit 20: House Bill No. 1260,
- Petitioner Exhibit 21: Emails and a letter between Sue Neff, Porter County Assessor and David Gertz,
- Petitioner Exhibit 23: 1,950 2021 Form 11s (various properties) and 234 2022 Form 11s (various properties),
- Petitioner Exhibit 25: 12 photographs of non-tillable agricultural land, DLGF “Valuing Agricultural Land” (2 pages) and Real Property Assessment Guidelines chapter 2, page 87,
- Petitioner Exhibit 27: 73 varied documents such as photographs, sales disclosure forms, property record cards, nine pages from the Real Property Assessment Guidelines, GIS maps and other miscellaneous documents,
- Petitioner Exhibit 28: 24 varied documents such as property record cards, maps, and photographs,
- Petitioner Exhibit 37: Emails and a letter between Sue Neff, Porter County Assessor and David Gertz,
- Petitioner Exhibit 41: 12 various property record cards and Form 11s,
- Petitioner Exhibit 43: *Susan Mudge – Trustee/Trust v. Bartholomew County Assessor*, IBTR Pet. No. 03-001-17-1-5-01515-17 (March 11, 2019) and *Charles G. and Jacqueline S. Wismler Revocable Living Trust v. Lake County Assessor*, IBTR Pet. No. 45-037-18-1-5-00892-19 (January 8, 2021).²

5. The Respondent offered the following exhibits:

- Respondent Exhibit A: 2021 and 2022 subject property record cards,
Respondent Exhibit B: Three aerial photographs of the subject property,

² The Petitioners submitted the following exhibits prior to the hearing but did not offer them into evidence: Petitioner Exhibits 1, 3, 4, 5, 6, 7, 12, 22, 24, 26, 29, 30, 31, 32, 33, 34, 35, 36, 38, 39, 40, 42, 44, 45, 46, and 47.

- Respondent Exhibit C: January 1, 2019, appraisal report of the subject property prepared by Jeff Sands of Appraisal Services,
- Respondent Exhibit D: 2021 settlement and release agreement for the subject property,
- Respondent Exhibit E: 2020 pay 2021 Assessor Correction and Notice of Assessment / Change by Assessing Official – Form 113,
- Respondent Exhibit F: DLGF memo “Updated Cost Information,”
- Respondent Exhibit G: Real Property Assessment Guidelines Appendix C, effective for January 1, 2022,
- Respondent Exhibit H: Real Property Assessment Guidelines, Appendix C, effective January 1, 2018,
- Respondent Exhibit I: Subject property’s valuation history,
- Respondent Exhibit J: Subject property’s appeal history,
- Respondent Exhibit K: Assessor’s inner office notes on 2011 appeal,
- Respondent Exhibit L: Petitioner’s withdrawal of 2011 appeal,
- Respondent Exhibit O: 2021 Porter County Land Order,
- Respondent Exhibit P: 2022 Location Cost Multipliers Difference,
- Respondent Exhibit Q: DLGF “Valuing Agricultural Land,”
- Respondent Exhibit R: DLGF memo “Updated Location Cost Modifiers for the 2022 Annual Adjustment,”
- Respondent Exhibit T: Appraisal report of the subject property prepared by Patrick M. Troy of Troy Appraisals, LLC.³

6. 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) the digital recording of the hearing.

OBJECTIONS

7. In a pre-hearing motion, the Petitioners objected to Respondent’s Exhibits O, P, Q, R, and S⁴ because they were not on the Assessor’s initial exhibit list. Rather, they were on a supplemental list provided to the Petitioners on September 1, 2023, less than 15 days before the September 12, 2023, hearing as required by 52 IAC 4-8-1(b)(2). There is no indication that copies of the exhibits were not exchanged five business days before the

³ The Assessor submitted Respondent Exhibit M but did not offer it into evidence. The Assessor did not offer or submit an exhibit N or S.

⁴ The Assessor’s appraisal report was listed as Exhibit S in the list referred to by the Petitioners. At the hearing, it was offered as Exhibit T. We take the Petitioner’s objection as referencing Resp’t Ex. T.

hearing as required by 52 IAC 4-8-1(b)(1). Under these circumstances, we do not find that excluding the exhibits is an appropriate remedy. Thus, we overrule the objection and admit the exhibits.

8. The Petitioners objected to Respondent's Exhibit A, the 2021 and 2022 property record cards, on the grounds that the land type information listed on the property record cards is incorrect. But this goes more to weight of the evidence rather than its admissibility. Thus, we overrule the objection and admit the exhibit.
9. The Petitioners objected to Respondent's Exhibit K, the Assessor's inter-office note, on the grounds they were not aware of the document. It is unclear whether they were objecting on the grounds that the exhibit was not exchanged. Given the ambiguity, we do not find that the exhibit should be excluded. Thus, the objection is overruled and we admit the exhibit.
10. The Petitioners objected to Respondent's Exhibit L, the withdrawal of the 2011 appeal, on the grounds that it was from a prior year. We take this as a relevance objection. The Assessor failed to demonstrate the relevance of a 2011 withdrawal to a 2022 assessment appeal. For that reason, we sustain the objection and exclude the exhibit.
11. The Petitioners objected to Respondent's Exhibit T, the 2022 appraisal report, on the grounds the land value in the sales-comparison approach does not address the land's true tax value based on its use. This objection goes more to the weight of the evidence rather than its admissibility. Thus, we overrule the objection and admit the exhibit.
12. The Assessor objected to Petitioners' Exhibit 11, the Form 11s and the website screenshots, on the grounds they were not relevant. The exhibit contains a mix of relevant and irrelevant evidence. Because the Assessor failed to support the objection

with cogent argument identifying which portions of the exhibit were not relevant and why, we overrule the objection and admit the exhibit.

13. The Assessor objected to Petitioners' Exhibit 23, the Form 11s, on the grounds they were not relevant. The exhibit contains a mix of relevant and irrelevant evidence. Because the Assessor failed to support the objection with cogent argument identifying which portions of the exhibit were not relevant and why, we overrule the objection and admit the exhibit.
14. The Assessor objected to Petitioners' Exhibit 41, 12 property record cards and Form 11s, on the grounds they are not relevant and illegible. We find that they are legible and meet the minimal standard for relevance. Thus, we overrule the objection and admit the exhibit.
15. The Assessor objected to Petitioners' Exhibits 13 and 14, the budget orders, on the grounds they were not relevant. The Petitioners made no argument in response. We agree with the Assessor and sustain the objections and exclude the exhibits.
16. The Assessor objected to Petitioners' Exhibit 18, a DLGF sales data submission checklist, on the grounds it was not relevant. We find this exhibit meets the minimal standard for relevance. Thus, we overrule the objection and admit the exhibit.
17. The Assessor objected to Petitioners' Exhibit 20, a legislative bill, on the grounds that it was not relevant. Legislative bills need not be admitted into evidence for us to consider them. Thus, we overrule the objection and admit the exhibit.
18. The Assessor objected to Petitioners' Exhibit 21, Gertz's email request for information, on the grounds that it was not relevant. We find this exhibit meets the minimal standard for relevance. Thus, we overrule the objection and admit the exhibit.

19. The Assessor objected to Petitioners' Exhibit 28, various property record cards, maps, and photographs, on the grounds it was not relevant. We find this exhibit meets the minimal standard for relevance. Thus, we overrule the objection and admit the exhibit.
20. The Assessor objected to Petitioners' Exhibit 8, photographs of the subject property, on the grounds of relevance and lack of foundation. The Assessor specifically noted that there were no dates on the photographs. Gertz stated that some of the photographs were from 2011 and 2012, while some were current. We find the exhibit is relevant and the Petitioners laid sufficient foundation for its admission. Thus, we overrule the objection and admit the exhibit.
21. The Assessor objected to Petitioners' Exhibit 19, a copy of I.C. § 6-1.1-4-22, on the grounds it was not relevant. Indiana statutes need not be admitted into evidence for us to consider them. Thus, we overrule the objection and admit the exhibit.

OTHER MATTERS

A. Request for Sanctions

22. The Petitioners asked the Board to impose sanctions on the Assessor under 52 IAC 4-8-7 for failing to fully respond to their discovery request. But they did not demonstrate exactly what information they requested or what they failed to receive. Thus, we find that sanctions are not warranted.

B. Request for Preliminary Injunction

23. After the hearing, the Petitioners filed a 38 page "Motion for Preliminary Injunction" in which they ask the Board for a variety of relief including, but not limited to:
 - Order the Assessor not to use specific trending factors for 2022 and "all future years" until the Board issues its determination.
 - Order a "forensic accounting investigation" of Porter County townships.
 - Order the Assessor to publish certain documents on the Indiana Gateway.
 - Order the Petitioners' future assessments be capped at a 1% increase over their purchase price.

- Order Petitioners exempted from “drainage maintenance fees, recycling fees, school referendums, etc.”

The Board is a creation of the Legislature and had only those powers granted by statute. *Whetzel v. Dep’t of Local Gov’t Fin.*, 761 N.E.2d 904, 908 (Ind. Tax Ct. 2001). The vast majority of these requests lie clearly beyond the Board’s authority to grant. As the Petitioners failed to cite to any authority granting the Board such powers, the motion is denied in whole.

C. Evidence submitted and undeveloped arguments

24. The Petitioners’ exhibits include thousands of pages of documents such as property record cards, Form 11s, maps, and sales disclosure forms. But they failed to meaningfully address many of the documents they introduced. It is a party’s duty to walk the Board through every element of its case. *Long v. Wayne Twp. Ass’r*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). Thus, to the extent the Petitioners failed to make cogent arguments in regard to many of the exhibits they submitted, the claims that could arise out of that evidence are waived.

FINDINGS OF FACT

25. The subject property consists of a two-story home with 2,686 square feet built in 1994 and a pole barn located on 11.094 acres of land in Hebron. 10.9 acres of the property are classified as agricultural land. *Resp’t Ex. A*.
26. The Assessor engaged Patrick Troy of Troy Appraisers, LLC to appraise the retrospective value of the subject property as of January 1, 2022. He certified that his appraisal complied with the Uniform Standards of Professional Appraisal Practice (“USPAP”). To arrive at his opinion of value, Troy developed both the cost approach and the sales-comparison approach for the entire property. He did not separately value the agricultural land. For his reconciliation, Troy gave the most weight to the sales-comparison approach

and concluded to a value of \$490,000 as of January 1, 2022. *Hendron testimony; Resp't Ex. T.*

PETITIONER'S CONTENTIONS

27. The Petitioners made numerous, wide-ranging claims during the hearing. Many of those claims were unrelated to the subject property's assessment and this appeal.⁵ Other claims were too undeveloped to follow.⁶ We recite here the Petitioners' contentions that were cogent and directed to the assessment in dispute.

28. The Petitioners claimed the Assessor made several errors in the assessment including using the wrong square footage, assessing a paver-built patio as a permanent structure, and misclassifying the agricultural land. They also argue that .41 acres should be Type 5 nontillable because it has a large hole and is unusable.⁷ They also argue that a 75-foot easement should be receive a 100% negative influence factor on. *Gertz testimony; Pet'r Exs. 2, 8, 9 & 25; Resp't Ex. A.*

29. Gertz testified about numerous flaws in his home that he felt the Assessor's appraiser failed to address in his appraisal report. These flaws included such items as framing problems, sag in roof joist, inadequate subfloor, and improper wiring. He also testified that the appraiser compared his below code, sub-standard home to newer homes built according to building code standards, including homes located in different townships. Moreover, the Petitioners claimed that the appraiser failed to correctly address the subject

⁵ We do not address which sales should have been included in a ratio study, rising tax rates, how the county should have given notice of agricultural land being reclassified as excess residential, the proper coding (i.e. 500, 512, or 199) of parcels not on appeal, the use of vendors by the Assessor, FOIA requests, or the appeal process before reaching the Board.

⁶ For example, the Petitioners request a reclassification but do not reach a conclusion as to whether it should be 101 or 109. As Gertz admitted he did not "go through 1,950 of them," we will not address whether the Form 11s were falsified.

⁷ The exhibit they referred to indicates the portion in question is 3,058 sq. ft. or approximately .07 acres.

property's agricultural land and one-acre homesite. Additionally, the appraiser should have used sales inside the township. *Gertz testimony; Resp't Ex. T.*

30. The Petitioners claimed the Assessors 2021 ratio study was flawed because it excluded approximately 30 sales from their neighborhood. They argued that all sales should be included in the county's ratio study for it to be a true and accurate study. They also claimed that the Form 11s failed to properly show land reclassifications. *Gertz testimony; Pet'r Exs. 10, 15, 17 & 27.*

31. In addition, Gertz testified that a neighboring property was classified as residential but was being used for commercial purposes including storage for trucks used to haul liquid nitrogen and oxygen. *Gertz testimony; Pet'r Ex. 8.*

RESPONDENT'S CONTENTIONS

32. The Assessor asked the Board to uphold the assessment based on the Troy Appraisal. In addition, the Assessor pointed to a 2019 appraisal prepared by Jeff Sands of Appraisal Services, in which he valued the subject property at \$380,000 as of January 1, 2019. *Hendron testimony; Resp't Ex. C, T.*

BURDEN OF PROOF

33. 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).

34. 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.*

35. 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).
36. Here, the current assessment of \$488,400 is an increase of more than 5% over the previous assessment of \$378,700. Thus, the Assessor has the burden of proof.

ANALYSIS

37. 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.” *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.” Ind. Code § 6-1.1-15-20(e). “If 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).
38. 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 Cty. Assessor*, 177 N.E.3d 127, 132 (Ind. Tax Ct. 2021) (citing *Eckerling v. Wayne Twp. Assessor*, 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 County Assessor*, 842 N.E.2d 899, 900 (Ind. Tax Ct. 2006). 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.

39. 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. Assessor*, 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. Dept. of Local Gov't. Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006).

40. As discussed above, the Assessor presented a USPAP-compliant appraisal prepared by Patrick Troy in support of the assessment. An appraisal can be the best evidence of value, but in this case we find the appraisal failed to properly account for the subject property's agricultural land. While a party must normally present market-based evidence to prove the value of the property at issue, agricultural land is assessed according to specific statutes and regulations. The legislature has 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. The DLGF determines a statewide base rate by taking a rolling average of capitalized net income from agricultural land. *See* 2021 REAL PROPERTY ASSESSMENT GUIDELINES, CH. 2 at 77-78; *see also* Ind. Code § 6-1.1-4-4.5(f). Assessors then adjust that base rate according to soil productivity factors. Depending on the type of agricultural land at issue, assessors may then apply influence factors in predetermined amounts. *See* 2021 GUIDELINES, CH. 2 at 77, 89, 96-99. As the Petitioners point out, because agricultural land is assessed differently, Troy should have provided a separate allocation between the agricultural land and the one-acre homesite. Instead, he only provided a total value for the land. Without such an allocation, the appraisal is not probative evidence of value.

41. We now turn to the Petitioners' evidence. They made numerous criticisms of how the Assessor developed the assessment. But simply attacking the methodology used to develop the assessment is insufficient to establish a value.⁸ *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*, 841 N.E.2D at 678. The Petitioners also testified to several deficiencies with the subject property. But they failed to quantify the effect these had on value. Thus, they are not entitled to any relief on these grounds. We also note that they specifically argued that a portion of the agricultural land should be assessed as nontillable because it had a large hole. We agree that such a hole could make a nontillable classification appropriate. But the Petitioners provided conflicting evidence as to the size of the area. Gertz testified that it was approximately .41 acres, while the exhibit he referenced shows 3058 sq. ft. (approximately .07 acres). Under these circumstances, we find the Petitioners have not made a prima facie case for relief on these grounds.⁹

42. In addition, the Petitioners appeared to argue that their assessment was unfair compared to other similar properties. We interpret this as a challenge to the uniformity and equality of the assessment as mandated by I.C. § 6-1.1-2-2 and Article 10 of the Indiana Constitution. As the Tax Court has explained, “when a taxpayer challenges the uniformity and equality of his or her assessment one approach that he or she may adopt involves the presentation of assessment ratio studies, which compare the assessed values of properties within an assessing jurisdiction with objectively verifiable data, such as sales prices or market value-in-use appraisals.” *Westfield Golf Practice Center v. Washington Twp. Assessor*, 859 N.E.2d 396, 399 n .3 (Ind. Tax Ct. 2007) (emphasis in original). Such studies, however, should be prepared according to professionally

⁸ The Petitioners specifically claimed that an “easement” on the subject property should be given a negative 100% influence factor. But they failed to provide reliable evidence showing the nature or size of the easement.

⁹ In addition, as discussed below, we are ordering the assessment reverted to the prior year’s value under I.C. § 6-1.1-15-20. That assessment was based on a stipulated value. Thus, we are unable to determine what portion of that value is attributable to the alleged nontillable land.

acceptable standards. *Kemp v. State Bd. of Tax Comm'rs*, 726 N.E.2d 395, 404 (Ind. Tax Ct. 2000). They should also be based on a statistically reliable sample of properties that actually sold. *Bishop v. State Bd. of Tax Comm'rs*, 743 N.E.2d 810, 813 (Ind. Tax Ct. 2001) (citing *Southern Bell Tel. and Tel. Co. v. Markham*, 632 So.2d 272, 276 (Fla. Dist. Co. App. 1994)). But the Petitioners did not demonstrate that they provided a statistically reliable sample of properties, nor did they have reliable market data showing the value of the subject property. For these reasons, they failed to make a prima facie case showing a lack of uniformity and equality in the assessment.

43. As noted above, the Petitioners made a number of other claims during the hearing. Many of the issues brought up by the Petitioners lie outside our jurisdiction or the scope of this appeal. The remaining claims that did address the subject property's 2022 assessment suffered from various deficiencies including a lack of cogent argument or probative evidence supporting them. While we do not address every claim specifically, we note that in no way did the Petitioners demonstrate that their alleged grievances entitled them to any relief under Indiana law.

CONCLUSION

44. Because the subject property's assessment increased by more than 5% over the prior year's assessment, and none of the exceptions apply, the current assessment is not presumed correct according to I.C. § 6-1.1-15-20. The Assessor had the burden of proof, but failed to present reliable evidence supporting any value. Likewise, the Petitioners failed to present reliable evidence showing the value of the subject property. Because the totality of the evidence is insufficient to support any value, the prior year's assessment is presumed correct. Thus, we order the assessment reduced to the prior year's value of \$378,700.

The Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date written above.


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>.