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

Petition:	**45-004-17-1-5-00300-20**
Petitioner:	**Gold Coast Rand Development Corp.**
Respondent:	**Lake County Assessor**
Parcel:	**45-08-10-326-004.000-004**
Assessment Year:	**2017**

The Indiana Board of Tax Review issues this determination, finding and concluding as follows:

Procedural History

1. Gold Coast Development Corp. contested the 2017 assessment of its property. The Lake County Property Tax Assessment Board of Appeals ("PTABOA") issued a Form 115 determination valuing the property at $2,200.

2. Gold Coast then filed a Form 131 petition with the Board and elected to proceed under our small claims procedures. On August 11, 2022, our designated administrative law judge, Joseph Stanford ("ALJ"), held a telephonic hearing on Gold Coast's petition. Neither he nor the Board inspected the property.

3. Gold Coast's president, Andy Young, appeared for Gold Coast. The Lake County Assessor's hearing officer, Robert Metz, appeared for the Assessor. Both testified under oath.

Record

4. The official record for this matter includes: (1) all petitions and other documents filed in this appeal, (2) all notices and orders issued by the Board or the ALJ, (3) an audio recording of the hearing, and (4) the audio recordings of hearings on related appeals involving the same parties and addressing properties located at 1017 Ellsworth Place and 1357 Ellsworth Place.[1]

5. Neither party offered any exhibits.

Findings of Fact

6. The subject property is a vacant lot located at 1533 Delaware Street in Gary.

[1] The hearing on those appeals (Pet. Nos 45-004-17-1-5-00292 and 45-004-17-1-5-00294-20) took place earlier the same day. The ALJ agreed to Gold Coast's request to incorporate statements from those hearings.

Contentions

A. Gold Coast's Contentions

7. Gold Coast contends that the Calumet Township Assessor failed to determine the subject property's base rate in accordance with Indiana law and the procedures prescribed by the Department of Local Government Finance ("DLGF"). *Young argument.*

8. According to Gold Coast, the land order upon which the assessment is based was invalid because it did not contain the proper year's sales data, if it contained any actual sales data at all. Gold Coast's president, Andy Young, asserted that the county's neighborhood map and corresponding base rates have not been modified for over 25 years. He also claimed that Calumet Township's land orders were submitted four years late. Young asserted that the DLGF was investigating the late submission, and Gold Coast requested that we defer our decision in this appeal until the DLGF finishes its investigation. *Young testimony and argument.*

9. Finally, Young testified that the base rate used to assess the subject property differed from the base rates used to assess the properties in the two incorporated appeals, although he did not say what those base rates were. He also testified that the Calumet Township Assessor applied a negative influence factor of only 20% to the subject property when she customarily gives lots with the same dimensions a negative influence factor of 50%.[2] *Young testimony.*

B. The Assessor's Contentions

10. Gold Coast did not offer any market evidence to support its requested assessment or to show that officials failed to follow applicable laws or assessment guidelines. *Metz argument.*

Analysis

11. Generally, an assessment determined by an assessing official is presumed to be correct. 2021 REAL PROPERTY ASSESSMENT MANUAL at 3. A petitioner has the burden of proving the assessment is incorrect and what the correct assessment should be. *Piotrowski v. Shelby Cty. Ass'r,* 177 N.E.3d 127, 131-32 (Ind. Tax Ct. 2022).

12. Gold Coast failed to meet its burden. The goal of Indiana's real property assessment system is to arrive at an assessment reflecting a property's true tax value. 50 IAC 2.4-1-1(c); MANUAL at 2. 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

[2] In the incorporated hearing on Gold Coast's appeal of 1017 Ellsworth Place, Young made allegations specific to that property, such as his claim that it was identical to other properties for which the Assessor had commissioned appraisals. He did not make the same claims about the subject property.

DLGF's rules. 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." MANUAL at 2.[3]

13. Evidence in an assessment appeal should be consistent with that standard. For example, a market-value-in-use appraisal prepared in accordance with the Uniform Standards of Professional Appraisal Practice often will be probative. *See id.; see also, Kooshtard Property VI, LLC v. White River Twp. Ass'r*, 836 N.E.2d 501, 506 n.6 (Ind. Tax Ct. 2005). A party may also offer actual construction costs, sales information for the property under appeal or comparable properties, and any other information compiled according to generally accepted appraisal principles. *See Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2006). Simply attacking the methodology used to determine an assessment, however, does not suffice; instead, a party must offer market-based evidence to show that the property's assessed value does not reflect its market value-in-use. *Piotrowski*, 177 N.E.3d at 132.

14. Gold Coast contends that we should reduce the subject property's 2017 assessment. Although Gold Coast did not specify a value at the hearing, it requested a $1,000 assessment on its Form 131 petition. But it did not offer any market-based evidence to show the subject property's market value-in-use. Instead, Gold Coast's allegations all go to the Assessor's methodology in determining the assessment. That includes Young's claim that the subject property did not receive what he considered to be an appropriate influence factor. It also includes his claims about the neighborhood map, which Gold Coast did not offer, as well as his claims about irregularities with the land order.[4] As explained above, simply attacking the methodology used to determine an assessment does not suffice to make a prima facie case for changing the assessment. Thus, because Gold Coast offered no probative market-based evidence, it failed to make a prima facie case for changing the subject property's assessment.

15. Similarly, to the extent Gold Coast meant to allege a lack of uniformity and equality through Young's vague references to the assessments of other properties, it failed to make an actionable claim. The Indiana Tax Court has previously rejected a taxpayer's claim of lack of uniformity and equality where the taxpayer focused on methodology—namely, the differing base rates used to assess the landing area of its driving range as opposed to the base rates used to assess other driving-range landing areas—and failed to show the market value-in-use either of its property or of any of the other driving ranges. *Westfield Golf Practice Ctr., LLC v. Washington Twp. Ass'r*, 859 N.E.2d 396, 397-99 (Ind. Tax Ct. 2007). Gold Coast's claim fails for the same reasons.

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[3] The 2011 Real Property Assessment Manual, which applied to the assessment date at issue in this appeal, used the same definition. 2011 REAL PROPERTY ASSESSMENT MANUAL at 2.

[4] We decline Gold Coast's request to defer our determination pending the DLGF's completion of the investigation that Young vaguely referenced.

Conclusion

16. Gold Coast failed to make a prima facie case for changing the subject property's assessment. We therefore find for the Assessor and order no change.

Date: 11/7/2022

Jonathan R. Elliott
Chairman, Indiana Board of Tax Review

Betsy J. Brand
Commissioner, Indiana Board of Tax Review

Timothy Ellsworth
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>.