

REPRESENTATIVE FOR PETITIONER: Diane Goodness, *pro se*
REPRESENTATIVE FOR RESPONDENT: Marilyn Meighen, Attorney

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

DIANE M. GOODNESS,)	Petition No.:	74-005-23-1-5-00561-23
)		
Petitioner,)	Parcel No.:	74-05-10-104-021.000-005
)		
v.)		
)		
SPENCER COUNTY ASSESSOR,)	County:	Spencer
)		
Respondent.)	Assessment Year:	2023

Appeal from the Final Determination of the
Spencer County Property Tax Assessment Board of Appeals

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. In this assessment appeal, we find that the valuation opinion of Duane Persohn, a certified appraiser hired by the Spencer County Assessor to appraise the subject property, credibly established the property's true tax value. While the taxpayer, Diane Goodness, claimed that assessments in the subject property's subdivision were not fair and consistent, she did not offer sufficient evidence to prove a lack of uniformity and equality or show that she was entitled to an adjustment that would reduce the property's assessment to a level below its true tax value.

Procedural History

2. Goodness appealed the 2023 assessment of her property located at 945 West Chestnut By The Fire, in Santa Claus, Indiana. On May 3, 2023, Goodness filed a Form 130 petition with the Spencer County Assessor. The Spencer County Property Tax Assessment Board of Appeals (“PTABOA”) issued a determination denying Goodness relief and valuing the property at \$214,700 (\$27,900 for land and \$186,800 for improvements).
3. Goodness then filed a Form 131 petition with us.¹ Goodness alleged (1) that the market adjustment applied to her dwelling was wrong, (2) that her area, Holly Shores 11th addition, was not in the same neighborhood as lakefront properties, and (3) that the “[l]and in use principle [is] unfair with neighbors non ag acreage as part of homesite.”
Form 131 petition.
4. On March 21, 2024, our designated administrative law judge, Joseph Stanford (“ALJ”), held a telephonic hearing on Goodness’s petition. Neither he nor the Board inspected the property. Goodness appeared *pro se*. Marilyn Meighen appeared as counsel for the Assessor. Goodness, Austin Budell of Tyler Technologies, and Persohn testified under oath.
5. Goodness submitted the following exhibits:
 - Petitioner Exhibit A: Goodness’s contentions for the informal meeting,
 - Petitioner Exhibit A1a: Subject property record card (“PRC”),
 - Petitioner Exhibit A1b: PRC for 1102 St. Charles Street, Jasper,
 - Petitioner Exhibit A2a: Kerstien/Goodness family information,
 - Petitioner Exhibit A3a: PRC for West Chestnut By The Fire,

¹ Goodness originally filed a Form 131 petition on September 18, 2023, before the PTABOA had issued its determination. We issued a defect notice on grounds that 180 days had not elapsed since Goodness had filed her Form 130 petition with the Assessor, as is required before a taxpayer may bypass the PTABOA and appeal directly to us. See Ind. Code § 6-1.1-15-1.2(k) (providing that a taxpayer may file an appeal with the Board if more than 180 days have passed since the taxpayer filed its appeal notice with the county assessor and the county board has not issued a determination). Goodness then re-filed her Form 131 petition and attached a copy of the PTABOA’s determination.

Petitioner Exhibit A3b: Aerial photograph of the subject parcel before the home was built,

Petitioner Exhibit A3c: PRC for West Silent Lane and aerial photograph,

Petitioner Exhibit A3d: PRC for 822 West Holly Drive,

Petitioner Exhibit A3e: PRC for 742 West Holly Drive,

Petitioner Exhibit A3f: PRC for 822 West Holly Drive,

Petitioner Exhibit A3g: PRC for 528 South Ornament Drive East,

Petitioner Exhibit A3h: PRC for 42 Chimes Drive,

Petitioner Exhibit A3i: PRC for 468 West Melchoir Drive North,

Petitioner Exhibit A3j: PRC for Melchoir Drive North,

Petitioner Exhibit A4a: PRC for 732 West Silent Lane,

Petitioner Exhibit A4b: PRC for 1065 West Chestnut By The Fire,

Petitioner Exhibit A4c: PRC for 1630 West 1st Street,

Petitioner Exhibit A4d: PRC for 1057 West Chestnut By The Fire,

Petitioner Exhibit B: Goodness's contentions for the PTABOA hearing,

Petitioner Exhibit B1a: Subject PRC and aerial photograph,

Petitioner Exhibit B2a: PRC for Pine Tree Lane and 869 Pine Tree Lane,

Petitioner Exhibit B2b: PRC for West Melchoir Drive South and 901 South Pine Tree Lane,

Petitioner Exhibit B2c: PRC for South Pine Tree Lane and 995 West Chestnut By The Fire,

Petitioner Exhibit B2d: PRC for West Chestnut By The Fire and 885 West Chestnut By The Fire,

Petitioner Exhibit B2e: PRC for West Chestnut By The Fire and 812 West Chestnut By The Fire,

Petitioner Exhibit B2f: PRC for 380 South Tinsel Circle and Tinsel Circle,

Petitioner Exhibit B2g: PRC for Melchoir Drive North and 668 West Melchoir Drive South with aerial photograph,

Petitioner Exhibit B2h: PRC for Melchoir Drive North and 645 Melchoir Drive North,

Petitioner Exhibit B2i: PRC for Sled Run and 672 South Sled Run,

Petitioner Exhibit B2j: PRC for 849 West Donder Lane,

Petitioner Exhibit B2k: Plat maps for Christmas Lake Village, Holiday World, and Christmas Lake,

Petitioner Exhibit B3a: PRC for 869 Pine Tree Lane,

Petitioner Exhibit B4a: Assessor's ratio study,

Petitioner Exhibit B4b: Neighborhood codes,

Petitioner Exhibit B4c: PRC for 567 South Ornament Drive East,

Petitioner Exhibit B4d: 2021 PRC for 567 South Ornament Drive East,

Petitioner Exhibit B4e: PRC for 728 West Holly Drive,

Petitioner Exhibit B4f: PRC for 1135 South Melody Lane with aerial photograph,

Petitioner Exhibit B4g: PRC for 1115 South Silver Bell Terrace,

Petitioner Exhibit B4h: PRC for 491 East Sleigh Bell Drive with aerial photograph,

Petitioner Exhibit B4i: PRC for 1113 East Sleigh Bell Drive with aerial photograph; PRC for 1021 South Snowball Lane with aerial photograph,
Petitioner Exhibit B4j: PRC for 812 West Chestnut By The Fire,
Petitioner Exhibit B4k: PRC for 809 West Chestnut By The Fire,
Petitioner Exhibit B4l: PRC for 941 West Melchoir Street South with aerial photograph and page 12 of neighborhood covenants,
Petitioner Exhibit B5a: Plat map showing the subject property and surrounding area; PRCs for the following properties: 995 West Chestnut By The Fire, subject property, 925 West Chestnut By The Fire, 905 West Chestnut By The Fire, and 885 West Chestnut By The Fire,
Petitioner Exhibit C: Goodness's contentions for Indiana Board of Tax Review hearing,
Petitioner Exhibit C1: Goodness's calculations for her requested assessment.

6. The Assessor submitted the following exhibits:

Respondent Exhibit A: Subject PRC,
Respondent Exhibit B: Appraisal of the subject property completed Persohn.

7. The record also includes the following: (1) all petitions or other documents filed in this appeal, (2) all notices and orders issued by the Board or the ALJ, and (3) an audio recording of the hearing.

Findings of Fact

8. The subject property contains a 1,456-square-foot ranch home built in 2020 by Kerstiens Home & Design. It includes approximately 13,300 square feet of land and is located in Christmas Lake Village, a gated subdivision with over 900 homes. The property's assessment went from \$197,900 in 2022 to \$214,700 in 2023, an increase of 8.5%.
Goodness testimony; Persohn testimony; Resp't Exs. A-B.

Parties' Contentions

A. Goodness's Contentions

9. Goodness argued that several properties were incorrectly assigned to her assessment neighborhood. She offered a spreadsheet that she identified as the Assessor's ratio study for sales of one-level houses of 1001 square feet and above in that neighborhood. The study indicated that, on average, those properties were assessed at 90% of their sale prices, with the median ratio being 91%. Goodness, however, pointed to several properties listed in that study that she argued have little in common with the subject property. Several of the properties are either on a lake or have a lakefront view, while another is on a golf course. The subject property, by contrast, has a wooded lot with no lake view and no golf-course access. Other properties included in the study are from different additions within Christmas Lake Village than the subject property's addition. According to Goodness, assigning properties to the wrong assessment neighborhood led to inaccurate ratio studies and incorrect and unfair market adjustments and assessments. *Goodness testimony and argument; Pet'r Exs. A3b-A3j, B2K, B4a-B4l.*

10. Goodness also argued that the Assessor was inconsistent in assigning quality grades. For example, the Assessor assigned a quality grade of "B-1" to the subject home and other homes built by Kerstiens from 2020 forward, while she assigned grades of "C+1" and "C+2" to the "first wave" of Kerstiens homes. Some of those homes from the first wave are "very comparable" to the subject home. *Goodness testimony and argument; Pet'r Exs. A4a-A4d, B5a.*

11. According to Goodness, the Assessor was also inconsistent in how she treated adjoining lots owned by the same taxpayer. In some instances, an adjoining lot was treated as part of the taxpayer's homesite. In other instances, the adjoining lot was treated as vacant, even though part of the taxpayer's improvements were located on it. One taxpayer had adjoining lots with different neighborhood codes assigned to each one. In a similar vein,

the Assessor applied negative influence factors to some properties, but not to others.
Goodness testimony and argument; Pet'r Exs. B2a-B2g.

12. Goodness asked for an assessment of \$197,800: \$21,000 for land and \$171,800 for improvements. She based her land value on the relative percentages of land reflected as homesite and vacant acreage for a property owned by Robert and Nancy Schwab, which consisted of two lots on separate tax parcels. For the improvements, Goodness found a property with a similar style home that was assessed using a market factor of 126%. She asked for that same market factor to be applied to the depreciated cost of the subject home. *Goodness testimony and argument; Pet'r Exs. B2b, C1.*
13. Finally, Goodness took issue with Persohn's appraisal. Although Goodness believed that Persohn "did a fine job," she argued that the appraisal was irrelevant because Persohn prepared it more than 10 months after the January 1, 2023 assessment date. *Goodness argument (referencing Resp't Ex. B).*

B. The Assessor's Contentions

14. The Assessor argued that Goodness failed to make a case that assessments in Christmas Lake Village lacked uniformity and equality. To prove a lack of uniformity and equality, a taxpayer needs to do more than compare grades; she must instead provide her own USPAP-compliant ratio study comparing property values with assessments and show a lack of uniformity in those assessments. *Meighen argument (citing Westfield Golf Practice Ctr. v. Washington Twp. Ass'r, 859 N.E.2d 396 (Ind. Tax Ct. 2017).*
15. According to Austin Budell, who through his employment with Tyler Technologies assisted the Assessor with her assessment duties, sale prices in Christmas Lake Village vary drastically. That variance had previously led to inconsistencies in assessments. In 2022, Tyler Technologies analyzed those sales in greater detail and re-drew the neighborhood boundaries into four market groupings that drove prices within the village: (1) properties abutting Christmas Lake, (2) properties abutting Holly and Noel lakes, (3)

properties abutting the golf course, and (4) properties that did not abut one of those places of interest. Since then, Tyler Technologies is proud of how assessments have compared to the way properties are functioning in the marketplace. *Budell testimony.*

16. The Assessor hired Persohn, a certified appraiser with 32 years of experience, to appraise the subject property. On November 17, 2023, Persohn completed a retrospective appraisal that he certified as conforming to the Uniform Standards of Professional Appraisal Practice (“USPAP”). He relied on the sales-comparison approach to estimate the property’s value at \$236,000 as of January 1, 2023. He explained that retrospective appraisals, where an appraiser estimates a property’s value as of a date other than the date of inspection, are common in the appraisal profession. For example, appraisers are often asked to do retrospective appraisals for estates and divorce proceedings. *Persohn testimony; Resp’t Ex. A.*
17. Persohn searched public and private sales and listings to find sales of properties that were comparable to the subject property. He settled on four sales from Christmas Lake Village that occurred between May and December of 2022. He then adjusted the sale prices to account for relevant ways in which the comparable properties differed from the subject property. In some instances, he used regression and matched-pair analyses to quantify those adjustments. Because the properties were generally similar to the subject property and bracketed its characteristics, Persohn’s adjustments were very small. Three of the properties had gross and net adjustments of only 1% or 2%. *Persohn testimony; Resp’t Ex. A.*
18. Based on Persohn’s appraisal, the Assessor asked us to increase the subject property’s assessment to \$236,000. *Meighen argument; Resp’t Ex. B.*

Conclusions of Law and Analysis

A. Because Goodness's assessment increased by more than 5% between 2022 and 2023, the Assessor had the burden of proving the property's true tax value.

19. 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 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).
20. 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).
21. The parties disagreed as to who had the burden of proof. Goodness argued that the burden should shift to the Assessor because the assessment increased by more than 5% between 2022 and 2023. The Assessor, however, argued that because Goodness essentially claimed a lack of uniformity and equality in assessments, the burden of proof remained with Goodness. The ALJ preliminarily determined that Goodness would have the burden of proof. But he explained that his determination was mainly to decide which party would present its case first, and that we, the Board, would make the final determination as to who had the burden of proof.
22. We find that the Assessor had the burden of proving the property's true tax value. Unlike the Indiana Rules of Trial Procedure, the property tax appeal statutes do not call for notice pleading, counterclaims, or cross claims. Goodness challenged her assessment,

and she did so within the deadline for appeals alleging an error relating to assessed value.² She therefore put the accuracy of the property's valuation at issue. That both triggered Ind. Code § 6-1.1-15-20's taxpayer protections (i.e. shifting the burden of proof to the Assessor) and subjected Goodness to the possibility that the Assessor might seek to raise the assessment by proving a higher value. To the extent Goodness also sought to have her assessment adjusted to a level below its true tax value based on a lack of uniformity and equality in assessments, however, she had the burden of proving that she was entitled to that relief. *See Thorsness v. Porter Cty. Ass'r*, 3 N.E.3d 49, 52 (Ind. Tax Ct. 2014) (holding that predecessor to Ind. Code § 6-1.1-15-20 did not apply to claims alleging a lack of uniformity and equality).

B. Based on Persohn's appraisal, we find that the property's true tax value was \$236,000.

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.

² See I.C. § 6-1.1-15-1.1(a)(1), (b)(2) (providing that a taxpayer who alleges an error relating to her property's assessed value must file an appeal by (A) June 15 of the assessment year, if the notice of assessment is mailed before May 1 of the assessment year; or (B) June 15 of the year in which the tax statement is mailed if the assessment notice is mailed by the county on or after May 1).

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 2023 assessments, the valuation date was January 1, 2023. I.C. § 6-1.1-2-1.5(a).
27. The Assessor offered Persohn’s USPAP-compliant appraisal in which he used a generally accepted valuation approach—the sales-comparison approach—to estimate the property’s value as of the relevant January 1, 2023, valuation date. Goodness did not attempt to impeach Persohn’s appraisal beyond claiming that it was irrelevant because he completed his report more than 10 months after the valuation date. But Persohn explained that appraising properties retrospectively is an accepted appraisal practice. And all of his sales data came from the seven months leading up to the valuation date. We therefore give no weight to Goodness’s challenge to the appraisal. *See also, Millennium Real*

Estate Investment, LLC v. Benton Cty. Ass'r, 979 N.E.2d 192, 198 n.7 (Ind. Tax Ct. 2012) (explaining that “[a]bsent a showing of some relevant physical change in a property, the date upon which an appraiser inspected the property has no bearing on the probative value of an appraisal.”).

28. Goodness did not offer any probative market-based evidence of her own to establish a different value than what Persohn estimated in his appraisal. Instead, she largely contested the Assessor’s methodology in determining the assessment, arguing that the Assessor applied the wrong quality grade and market factor and that she grouped the subject property in the same assessment neighborhood as dissimilar properties. And while Goodness compared the subject property to various other properties in terms of a few isolated characteristics, she did not offer the type of analysis necessary for her comparative data to carry probative weight. *See Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466, 470-471 (Ind. Tax Ct. 2005) (holding that taxpayers’ sales data for other properties lacked probative value where they failed to explain how the characteristics of those properties compared to their property or how any differences affected market value-in-use).
29. Based on Persohn’s appraisal, we find that the subject property’s true tax value was \$236,000.
30. Ordinarily, our inquiry would end there, and we would simply order the assessment to be increased to that amount. As the Assessor recognized, however, Goodness also appeared to claim a lack of uniformity and equality in Christmas Lake Village assessments. If successful on that claim, Goodness might be entitled to have the subject property’s assessment adjusted from its true tax value to a level more in line with the common level of assessment. We therefore turn to the merits of Goodness’s claim.

C. Goodness did not make a case for adjusting the property’s assessment below its true tax value based on a lack of uniformity and equality in assessments.

31. Goodness’s claim that assessments in Christmas Village were not uniform and equal misses the mark. She focused largely on what she viewed as inconsistencies in the methodology the Assessor used to value different properties. Under Indiana’s current assessment system, however, uniformity and equality is measured by the rate of assessment, i.e. properties’ assessed values compared to their true tax values, not by the methodology an assessor employs to determine assessments.

32. Indiana’s Property Taxation Clause directs the Legislature to “provide, by law, for a uniform and equal rate of property assessment and taxation” and to “prescribe regulations to secure a just valuation for taxation of all property.” IND. CONST. art. X § 1(a); *see also, Thorsness* 3 N.E.3d at 51. The Property Taxation Clause, however, does not require “absolute and precise exactitude as to the uniformity and equality of each individual assessment.” *State Bd. of Tax Comm’rs v. Town of St. John*, 702 N.E.2d 1034, 1040 (Ind. 1998) (emphasis in original). The Legislature and the DLGF have enacted various statutes and rules designed to comply with the constitutional mandate of uniformity and equality, including statutes that contemplate applying equalization adjustments. *See, e.g.*, I. C. § 6-1.1-13-5 and -6; I.C. § 6-1.1-14-5; 2021 REAL PROPERTY ASSESSMENT MANUAL at 14-15. Those provisions generally offer class-wide relief and do not necessarily give taxpayers the right to seek an individual equalization adjustment. *See Dep’t of Local Gov’t Fin. v. Commonwealth Edison Co. of Ind, Inc.*, 820 N.E.2d 1222, 1226 (Ind. 2005) (recognizing that the intent behind Ind. Code § 6-1.1-4-5(a) and related statutes does not appear to authorize an individual equalization adjustment). Nonetheless, the general appeal statute (Ind. Code § 6-1.1-15-1.1) allows an individual taxpayer to “contend that its property taxes were higher than they would have been had other property been properly assessed.” *See id.* (referencing predecessor to Ind. Code § 6-1.1-15-1.1).

33. A claim for relief based on a lack of uniformity and equality necessarily hinges on the standards for valuing properties under our State’s assessment system. Before the switch

to our current system, true tax value was determined under the State Board of Tax Commissioners' assessment regulations and bore no relation to any external, objectively verifiable measurement standard. *Westfield Golf Practice Ctr., LLC v. Washington Twp. Ass'r*, 859 N.E.2d 396, 398 (Ind. Tax Ct. 2007). That changed under the new system, which incorporates market value-in-use as its external, objectively verifiable benchmark. The focus shifted from examining how assessment regulations were applied to examining whether a property's assessed value actually reflects that external benchmark. *Id.* at 399. Thus, "the end result—a 'uniform and equal rate' of assessment—is required, but there is no requirement of uniform procedures to arrive at that rate." *Id.* (quoting *State ex. rel. Att'y Gen. v. Lake Superior Ct.*, 820 N.E.2d 1240, 1250 (Ind. 2005) (emphasis in original)).

34. In *Westfield Golf*, the Tax Court explained that one method for proving a lack of uniformity and equality is to present ratio studies, comparing the assessments of properties within an assessing jurisdiction with objectively verifiable data, such as sale prices or market value-in-use appraisals. *Id.* at n. 3. *See also*, 3 N.E.3d at 51. And the DLGF has incorporated into its rules the IAAO's April 2013 Standard on Ratio Studies ("IAAO Standard"). *Id.* at 53-54 (referring to an earlier version of the IAAO Standard); 50 IAC 27-1-4. The taxpayer in *Westfield Golf* lost its uniformity-and equality claim because it focused solely on the base rate used to assess its driving-range landing area compared to the rates used to assess other driving ranges and failed to show the actual market value-in-use for any of the properties. *Westfield Golf*, 859 N.E.2d at 399.
35. In *Thorsness v. Porter Cty. Ass'r*, the Tax Court rejected a taxpayer's claim for an individual equalization adjustment based on the lack of uniformity in assessments, and in doing so, expanded on its discussion from *Westfield Golf* about the use of ratio studies. *Thorsness*, 3 N.E.3d at 53-54. The taxpayer in *Thorsness* offered evidence showing that while his property was assessed at 99.9% of its sale price, six other properties from his subdivision were assessed at an average of 79.5% of their recent sale prices. *Id.* at 50. At the administrative level, we rejected the taxpayer's claim on grounds that his evidence

neither conformed to professionally accepted standards, nor was based on a statistically reliable sample. *Id.*

36. In reaching its decision, the Tax Court first discussed the 1999 version of the IAAO Standard, which the DLGF had incorporated into its rules for the years under appeal in that case. *Id.* at 53. As is true under the current standard, the 1999 version required valid ratio studies to be based on data that was both appropriately stratified and statistically analyzed. *Id.*; IAAO Standard at 24. Also like the current standard, the 1999 version required statistical measures of assessment accuracy and uniformity to be calculated for the entire taxing district and each stratum therein. *Id.* at 54; *See* IAAO Standard at 9, 24 (discussing stratification), 27-29 (discussing statistical analysis). And the DLGF had declared the coefficient of dispersion as “the yardstick by which uniformity is measured in Indiana’s townships.” *Id.* (citing 50 IAC 14-7-1 (repealed April 8, 2010) and 2002 REAL PROPERTY ASSESSMENT MANUAL at 6).³ The Court explained that while the taxpayer’s evidence was relevant, it did not show that his property was assessed and taxed at a level exceeding the common level of assessment within his township overall. *Id.*

37. Turning to the appeal before us, Goodness offered a significant amount of data and analysis. But most of that data and analysis, such as her comparison of quality grades assigned to various properties and her description of the differences in how the Assessor treated adjacent lots, dealt primarily with the methodology used to determine assessments. Like the taxpayer’s evidence in *Westfield Golf*, Goodness’s methodological evidence has little relevance.

38. Goodness, however, also offered some evidence that reflected the *rate* of assessment of properties in Christmas Lake Village. Some of the property record cards she offered contain sale prices from 2022, meaning that assessment-to-sale-price ratios could be

³ While those provisions have since been repealed and replaced, analogous provisions may be found in the DLGF’s current rules. *See* 50 IAC 27-4-5(c); 50 IAC 27-10-1(a); 2021 MANUAL at 14-15.

computed for those properties. But Goodness did not compute those ratios, much less analyze them in the manner contemplated by the IAAO Standard and the DLGF's rules. So the raw data from the property record cards, while relevant, does not suffice to show that Goodness is entitled to an equalization adjustment.

39. Goodness did offer a spreadsheet that she claimed was the Assessor's ratio study for the subject property's assessment neighborhood. That spreadsheet computed a median ratio of 91%, which was within the parameters that the DLGF finds acceptable,⁴ although less than the 100% at which the subject property will be assessed if we raise the assessment based on Persohn's appraisal. The spreadsheet, however, did not calculate a coefficient of dispersion. More importantly, Goodness herself argued that the spreadsheet was unreliable. Without a probative measure of the common level of assessment for an appropriate stratum, Goodness has failed to show a lack of uniformity and equality or that she is entitled to an equalization adjustment.
40. Because Goodness did not prove a lack of uniformity and equality in assessments entitling her to an equalization adjustment, we must order the assessment changed to reflect the property's true tax value of \$236,000.

Conclusion

41. We find for the Assessor and order that the subject property's 2023 assessment be increased to \$236,000.

⁴ See 50 IAC 27-4-5(b) ("The level of assessment, as determined by the median ratio, must fall between 0.90 and 1.10 for any class of property. However, the department may use necessary measures of reliability to determine ratio study compliance.")

Date: July 17, 2024

Jonathan R. Hunt
Chairman, Indiana Board of Tax Review

Betsy J. Brand
Commissioner, Indiana Board of Tax Review

Timothy Schultz
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>.