Indiana Board of Tax Review (IBTR)

Hearing Information and Instructions

The hearing may be conducted by telephone or in-person. For hearings conducted by telephone, the parties will appear at the hearing by dialing into a conference call through the numbers provided with the hearing instructions**.** All participants are encouraged to call in from separate phones which assists in identifying individual speakers and reduces background noise.

Rules for the Hearings

The full rules governing hearings before the IBTR can be found in Title 52 of the Indiana Administrative Code available at https://iar.iga.in.gov/code/current/52/4 and Indiana Code Section 6-1.1-15-3 available at https://iga.in.gov/laws/2024/ic/titles/6#6-1.1-15. Links to these and other helpful resources can be found at the IBTR's website: https://www.in.gov/ibtr/. For general procedural questions or technical difficulties, the front-office staff of IBTR can be reached during normal office hours at (317) 232-3786. The IBTR staff cannot discuss the merits of your case or offer legal advice.

Online Filing

The IBTR has a fully digital online docket called POPLAR (Portal for Online Property Legal Appeal and Review). Through POPLAR, parties can digitally file motions, upload exhibits, review all records, and receive instant notice of when action has been taken on an appeal. POPLAR can be accessed at https://www.in.gov/ibtr/poplar/. A guide to POPLAR is available at https://www.in.gov/ibtr/files/POPLAR-Quick-Guide.pdf. Any filings made through POPLAR are instantly and automatically served on the county assessor.

Conventional Filing

When filing any motion, exhibit, or correspondence with the IBTR, a taxpayer must also send a copy to the county assessor. Any document that has not been served on the other side may be rejected as an ex-parte communication.

Filings may be sent to the IBTR by U.S. Mail or e-mailed at: **Exhibits1@ibtr.in.gov**.

Exhibits

Exhibits must be filed with the IBTR and sent to the county assessor in a manner intended to be received **five (5) days** before the hearing. County assessors must also exchange exhibits in the same way. The failure to timely exchange exhibits may result in delays or sanctions.

Exhibits should be labeled (e.g., Petitioner Exhibit 1, Petitioner Exhibit 2; Respondent Exhibit A, Respondent Exhibit B). Exhibits with multiple pages should be numbered. An exhibit filed with the IBTR does not become evidence at the hearing until it is properly moved and admitted into the record. No exhibits or other evidence will be accepted or admitted after the hearing.

Continuances

A continuance of the hearing may be granted for good cause shown. A continuance request filed less than two (2) business days prior to the hearing may be granted only upon a showing of extraordinary circumstances. An online form for filing a motion for a continuance is available through POPLAR. If a continuance request is not expressly granted, the hearing will commence as scheduled. A party may renew a continuance request at the hearing. If either of the parties is not ready for the hearing or believe the hearing will require more time than allotted, it may be converted to a case management conference.

Failure to Appear

The failure of a party or a party's representative to appear at a hearing may constitute the basis for a default or dismissal of the appeal petition.

Stipulation or Withdrawal

If the parties resolve the matter prior to the hearing date, the parties must file either a notice of withdrawal from the taxpayer or a copy of the settlement agreement.