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

Petition No.:	**18-007-25-1-5-00843-25**
Petitioners:	**Jeffrey D. & Regina K. Hiatt**
Respondent:	**Delaware County Assessor**
Parcel:	**18-07-30-478-003.000-007**
Assessment Year:	**2025**

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

Procedural History

1. Jeffrey D. and Regina K. Hiatt (the "Hiatts") appealed the 2025 assessment of their property located at 3400 West Riggin Road in Muncie on June 9, 2025.

2. The Delaware County Property Tax Assessment Board of Appeals ("PTABOA") held a hearing on October 30, 2025. The PTABOA issued its Form 115 determination on November 25, 2025, reducing the assessment to $29,600 for land and $245,300 for improvements for a total assessment of $274,900.[1]

3. The Hiatts appealed to the Board on December 29, 2025, electing to proceed under the small claims procedures.

4. On May 28, 2026, Dalene McMillen, the Board's Administrative Law Judge ("ALJ"), held a telephonic hearing. Neither the Board nor the ALJ inspected the property.

5. The Hiatts appeared *pro se*. Appeals Clerk Abby McDaniel appeared for the Delaware County Assessor. Jeffrey Hiatt and McDaniel testified under oath.

Record

6. The parties submitted the following exhibits:[2]

Respondent Exhibit 1: Sales disclosure form for the subject property,

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[1] This value is identical to the subject property's June 2024 sale price. *Resp't Ex. 1.*
[2] The Hiatts did not offer any exhibits.

Respondent Exhibit 2: 2025 subject property record card ("PRC"),
Respondent Exhibit 3: Notification of Final Assessment Determination – Form 115.

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) a digital recording of the hearing.

Findings of Fact

A. Subject Property:

7. The subject property is a one-story, 2,226 square foot brick home built in 2019 with an attached 550 square foot garage on a 50 foot by 89 foot lot. *Resp't Ex. 2.*

8. The Hiatts purchased the subject property on June 3, 2024, for $274,900. The sales disclosure form indicates that no discount was given for any relationship between the buyer and seller. *Hiatt testimony; McDaniel testimony; Resp't Ex. 1.*

9. The 2025 assessment of $274,900 is an increase of 21% over the prior year's assessment of $227,000. *Resp't Ex. 2.*

Contentions

10. Summary of the Petitioners' case:

    a) The Hiatts argued that market prices in Delaware County were inflated and that they overpaid for the subject property because of their desire to live in that specific area. *Hiatt testimony.*

    b) The Hiatts also claimed that several homes in their subdivision sold between 2024 and 2026 for $250,000 or less. In particular, they alleged that one property similar in size to the subject property was originally listed for $258,000 and eventually sold for $230,000. In addition, they argued that homes in their subdivision were selling for significantly less than their assessed values. They requested the subject property's 2025 assessment be reduced to $236,700—identical to the assessed value for 2026. *Hiatt testimony.*

11. Summary of the Respondent's case:

    a) The Assessor presented evidence of the Hiatts' June 2024 purchase of the subject property, but did not request any specific value. *McDaniel testimony; Resp't Exs. 1-3.*

Burden of Proof

12. 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." Ind. Code § 6-1.1-15-20(a) (eff. Mar. 21, 2022).

13. 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.*

14. 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).

15. Here, the 2025 assessment under appeal of $274,900 was an increase of more than 5% over the previous assessment of $227,000. Thus, the Assessor has the burden of proof.

Analysis

16. The Assessor met his burden of proof by providing reliable evidence of the value of the subject property as of the valuation date.

    a) 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." I.C. § 6-1.1-15-20(f). 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).

    b) True tax value does not mean "fair market value" or "the value of the property to the user." Ind. Code § 6-1.1-31-6(c), (e). Instead, true tax value is found under the rules of the Department of Local Government Finance ("DLGF"). Ind. Code § 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 (incorporated by reference at 50 Ind. Admin. Code 2.4-1-2 (2020)) at 2.

c) 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. Ass'r,* 177 N.E.3d 127, 132 (Ind. Tax Ct. 2021) (citation omitted). 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 & Devs., LLC v. Jennings Cnty. Ass'r,* 842 N.E.2d 899, 900 (Ind. Tax Ct. 2006), *review denied.* 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.

d) Market-based evidence may include "sales data, appraisals, or other information complied 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 Loc. Gov't Fin.,* 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006).

e) The Hiatts purchased the subject property on June 3, 2024, for $274,900. An arms-length sale of the subject property in close proximity to the valuation date can be the best evidence of a property's value. *Donovan v. Clark Cnty. Ass'r,* 273 N.E.3d 1170, 1175-79 (Ind. Tax Ct. 2025). The Hiatts claimed that they overpaid for the subject property, but we do not credit this self-serving testimony. This was an arms-length transaction less than six months before the valuation date. And there is no evidence showing any significant change in the market in that time. For these reasons, we find the sale to be reliable evidence of the subject property's market value-in-use for the 2025 assessment year and sufficient to meet the Assessor's burden of proof.

f) We now turn to the Hiatts' evidence. They alleged that properties in their area were selling for less than $250,000 and for less than their assessed values. But conclusory statements that a property is "similar" or "comparable" to another property do not constitute probative evidence of the comparability of the properties. *Long v. Wayne Twp. Assessor,* 821 N.E.2d 466, 470-71 (Ind. Tax Ct. 2005). In addition, a party seeking to use sales or assessment comparables must identify the characteristics of the subject property, explain how those characteristics compare to the characteristics of the purportedly comparable properties, and explain how any differences affect the relative market values-in-use of the properties. *Id.* at 471. The Hiatts did not identify the differences between the purportedly comparable properties and the subject, nor did they explain how the relevant differences affected their respective values. Without such analysis, this evidence is insufficient to support any value.

17. The Assessor had the burden of proof and provided reliable evidence showing the value of the subject property was $274,900 as of the valuation date—an amount identical to the current assessment. The Hiatts did not provide any reliable, market-based evidence that supported a different value. Because the totality of the evidence shows the current assessment is correct, we order no change to the 2025 assessment.

ISSUED: AUGUST 25, 2026

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.