

REPRESENTATIVE FOR THE PETITIONER: Dennis Avery, Trustee

REPRESENTATIVE FOR THE RESPONDENT: Jess Reagan Gastineau, Attorney

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

Hovey Street Church of Christ,)	Petition No.:	49-801-21-2-8-00823-24
)		
Petitioner,)	Parcel No.:	8064105
)		
v.)	County:	Marion
)		
Marion County Assessor,)	Assessment Year:	2021
)		
Respondent.)		

JULY 18, 2025

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. Hovey Street Church of Christ (“Hovey”) sought a religious, charitable, and educational-purpose exemption for a property containing land and a vacant former school. We find the subject property to be 100% taxable because Hovey’s application was untimely for the 2021 assessment year.

PROCEDURAL HISTORY

2. On March 1, 2024, Hovey applied for a 100% religious, educational, and charitable exemption for the 2021 assessment year for property located at 3200 East 42nd Street in Indianapolis. On August 23, 2024, the Marion County Property Tax Assessment Board of Appeals (“PTABOA”) issued its Form 120 finding the property to be 100% taxable.

3. On October 7, 2024, Hovey appealed to the Board. On April 30, 2025, Natasha Marie Ivancevich, the Board's Administrative Law Judge ("ALJ"), held a telephonic hearing. Neither the Board nor the ALJ inspected the subject property.
4. Pastor Janelle Howard, Dennis Avery, Hovey's Trustee and Treasurer, and Jeff Lawrenson were sworn and testified under oath.
5. Hovey submitted the following exhibits:

Petitioner's Ex. 1:	Petitioner's Case Analysis
Petitioner's Ex. 2:	Petitioner's Discussion Regarding Administrative Delay
Petitioner's Ex. 3:	Form 136
Petitioner's Ex. 4:	Form 120
Petitioner's Ex. 5:	Subject Property's Tax History
Petitioner's Ex. 6:	2022 Sales Disclosure Form
Petitioner's Ex. 7:	Lease Agreement

6. The Assessor did not submit any exhibits.
7. The record also includes the following: (1) all pleadings, briefs, and documents filed in these appeals, (2) all orders, and notices issued by the Board or ALJ; and (3) an audio recording of the hearing.

OBJECTIONS

8. The Assessor objected to part of Pastor Howard's testimony regarding food drives and outdoor services on the property on the grounds that it was not relevant because Pastor Howard did not specify what year these events occurred and 2021 was the only relevant year. But the Assessor (by counsel) wholly misstated the relevant law. Under Indiana Code 6-1.1-10-36.3, commonly known as the predominant use test, it is the year *preceding* the assessment date that is of most relevance. In this case that year was 2020, not 2021. We find the disputed testimony meets the minimal standard for relevance and overrule the objection.
9. The Assessor objected to Petitioner's Exs. 1 and 2, the Petitioner's Case Analysis and Discussion of Administrative Delay, on the grounds that they were conclusory, self-

serving, lack foundation, were not authenticated, contained hearsay, and that portions of the exhibit were not relevant. These two exhibits largely resemble briefs, and we treat them as such. The Assessor offered no further explanation or citation to legal authority for any of the objections. For that reason, we overrule the Assessor's objections that the exhibits were conclusory and self-serving. We also overrule the objections regarding the lack of authentication and foundation. Our streamlined proceedings are conducted under relaxed rules of evidence. 52 IAC 4-6-9(a). We find that Hovey laid sufficient foundation that the documents were genuine. Finally, we overrule the Assessor's hearsay and relevancy objections because the Assessor did not identify any specific portions of the documents that were hearsay or irrelevant. In addition, our procedural rules allow us to admit hearsay, with the caveat that we cannot base our final determination solely on hearsay that has been properly objected to and that does not fall within a recognized exception to the hearsay rule. 52 IAC 4-6-9(d). Thus, all of the Assessor's objections are overruled and we admit the exhibits.

10. The Assessor objected to Petitioner's Ex. 4, the Form 120, on the grounds that it was not the best evidence because the form is missing the second page. The full Form 120 is already a part of the record as part of Hovey's initial filing. Thus, we overrule the objection and admit the exhibit.
11. The Assessor objected to Petitioner's Ex. 5, the tax history, on the grounds of authenticity. We find Hovey laid sufficient foundation as to the exhibit's authenticity. Thus, we overrule the objection and admit the exhibit.
12. The Assessor objected to Petitioner's Exs. 6 and 7, the sales disclosure form and lease agreement, on the grounds of authenticity and hearsay. We find that Hovey laid sufficient foundation as to the documents' authenticity. And as discussed above, our procedural rules allow us to admit hearsay. Thus, we overrule the objections and admit the exhibits.

FINDINGS OF FACT

13. The subject property consists of approximately seven acres of land and a former school building that is vacant. Hovey began renting the subject property from Global School Properties Indiana LLC (“Global School”) in 2020. In 2022, Hovey purchased the property from Global School. Since it began renting the property, Hovey has used the grounds, but not the building, for activities such as religious worship, farming, and to hold food drives. *Avery testimony; Howard testimony; Lawrenson testimony; Pet'r Exs. 1, 2, 6, 7.*

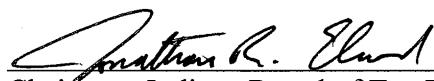
CONCLUSIONS OF LAW AND ANALYSIS

14. Although tangible property in Indiana is generally taxable, the Legislature has exercised its constitutional power to exempt certain types of property. *Hamilton Cty. Prop. Tax Assessment Bd. of App. v. Oaken Bucket Partners, LLC*, 938 N.E.2d 654, 657 (Ind. 2010). Because exemptions relieve properties from bearing their fair share of the cost of government services, they are strictly construed against the taxpayer. *Id.* A taxpayer bears the burden of proving it is entitled to an exemption. *State Bd. of Tax Comm'r's v. New Castle Lodge #147, Loyal Order of Moose, Inc.*, 765 N.E.2d 1257, 1259 (Ind. 2002). Every exemption appeal “stand[s] on its own facts,” and it is the taxpayer’s duty to walk us through the analysis. *Jamestown Homes of Mishawaka, Inc. v. St. Joseph Cty. Ass'r*, 914 N.E.2d 13, 15 (Ind. Tax Ct. 2009). For a property to obtain an exemption, the owner must file a certified application for exemption by April 1 of the assessment year. I.C. § 6-1.1-11-3(a). If the owner does not comply with the statutory procedures for obtaining the exemption, the privilege of property tax exemption is waived, and the property is subject to taxation. I.C. § 6-1.1-11-1.
15. Here, Hovey applied for a 2021 exemption on March 1, 2024, approximately three years after the statutory deadline for the 2021 assessment year. Hovey admits that the application was untimely and asks the Board to waive the filing deadline in the interests of fairness because the late filing was an unintended oversight. But the Board is a creation of the legislature, and we have only those powers conferred by statute. *Whetzel*

v. Dep't of Local Gov't Fin., 761 N.E.2d 1093, 1096 (Ind. Tax Ct. 2002) *citing*
Matonovich v. State Bd. of Tax Comm'rs, 715 N.E.2d 1018, 1021 (Ind Tax Ct. 1999). No statute gives us the authority to waive a statutory deadline. For that reason, we are compelled to find that the subject property is not entitled to an exemption from property taxes for the 2021 assessment year.¹

CONCLUSION

A. Hovey failed to timely file for an exemption. Therefore, we find the subject property is 100% taxable for the 2021 assessment year.



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 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>>.

¹ In addition, in order to qualify for an exemption, property must be owned, occupied, and used for an exempt purpose more than 50% of the time during the year preceding the assessment date. I.C. § 6-1.1-10-36.3. A property need not be owned, occupied, or used by the same entity to be exempt, but where the owner and the occupant or user are different entities, each must have its own exempt purpose. *Oaken Bucket*, 938 N.E.2d at 659. Here, Hovey did not acquire the subject property until 2022. The owner as of the assessment date, Global School, was leasing the subject property to Hovey during part of the year leading up to the assessment date. There is no evidence in the record showing that Global School had any exempt purpose in its ownership of the subject property. Thus, Hovey's claim would also fail under these grounds.