

REPRESENTATIVE FOR THE PETITIONER: David Hutchinson, *pro se*
REPRESENTATIVE FOR THE RESPONDENT: Marilyn Meighen, Attorney

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

David Hutchinson,)	Petition No.: 59-001-23-1-1-00771-24
)	
Petitioner,)	Parcel No.: 59-12-25-200-008.000-005
)	
v.)	County: Orange
)	
Orange County Assessor,)	Township: Jackson
)	
Respondent.)	Assessment Year: 2023

October 2, 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. David Hutchinson appealed the 2023 assessment of his property in Orange County arguing that it was over-assessed. The Assessor had the burden of proof but failed to provide reliable, market-based evidence supporting any value for the subject property. Hutchinson also failed to present reliable evidence of value. Because the totality of the evidence is insufficient to support any value, the prior year’s assessment is presumed correct under I.C. § 6-1.1-15-20(f). Thus, we order the 2023 assessment reduced to the prior year’s value of \$458,400.

PROCEDURAL HISTORY

2. David Hutchinson filed a Form 130 appeal on June 17, 2024, for a property located at 6900 West Newton Stewart Road in Taswell.
3. The Orange County Property Tax Assessment Board of Appeals (“PTABOA”) held a hearing on August 14, 2024. On August 16, 2024, the PTABOA determined the assessment at \$16,700 for land and \$517,900 for improvements for a total of \$534,600. Hutchinson filed a Form 131 petition with the Board on October 1, 2024.
4. On July 9, 2025, Dalene McMillen, the Board’s Administrative Law Judge (“ALJ”), held a telephonic hearing. Neither the Board nor the ALJ inspected the property.
5. David Hutchinson and Orange County Technical Advisor Kirk Reller testified under oath. Orange County Assessor Linda Reynolds was also present but did not testify.
6. The Petitioner offered the following exhibit:

Petitioner Exhibit 1: Email exchange between David Hutchinson and Marilyn Meighen.
7. The Respondent offered the following exhibits:

Respondent Exhibit A: 2022 subject property record card (“PRC”),
Respondent Exhibit B: 2023 subject PRC,
Respondent Exhibit C: Subject property’s blueprints,
Respondent Exhibit D: Summary of construction data changes and impact on assessed value,
Respondent Exhibit E: Four exterior photographs of the subject property,
Respondent Exhibit F: Subject property’s construction mortgage dated August 20, 2020,
Respondent Exhibit G: Real Property Assessment Guidelines – Appendix A pages 10-13.
8. 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) the digital recording of the hearing.

OBJECTION

9. The Assessor's counsel objected to some of Hutchinson's testimony regarding settlement negotiations prior to the hearing. Our Supreme Court has held that "[t]he law encourages parties to engage in settlement negotiations in several ways" and "it prohibits the use of settlement terms and settlement negotiations to prove liability or invalidity of a claim or its amounts." *Dept of Local Gov't Fin. v. Commonwealth Edison Co.*, 820 N.E.2d 1222, 1227 (Ind. 2005). For this reason, we sustain the objection and exclude the disputed testimony.

FINDINGS OF FACT

10. The subject property is a 4,236 sq. ft. 2.5 story frame home located in Taswell. The home was completed in 2021 and contains two geothermal units. In August of 2020, Hutchinson obtained a construction mortgage for the subject property in the amount of \$465,000. *Hutchinson testimony; Reller testimony; Resp't Exs. A-F.*
11. At some point prior to the PTABOA hearing, Hutchinson provided blueprints for the subject property to the Assessor. Based on these blueprints, the Assessor increased the 2023 assessment by adjusting factors such as plumbing fixtures, square footage, fireplaces, and masonry. In addition, the Assessor added the geothermal units to the assessment. All of these components were original to the home and were not added between the 2022 and 2023 assessment dates. *Hutchinson testimony; Reller testimony; Resp't Exs. A-D.*
12. The 2023 assessment under appeal of \$534,600 is an approximately 17% increase over the prior year's assessment of \$458,400. *Resp't Ex. B.*

CONTENTIONS

13. The Assessor argued that, after the adjustments based on the blueprints, the home was correctly assessed under the guidelines using the cost approach. Kirk Reller, technical advisor for the Assessor, opined that although grade is subjective, the A-1 grade

appropriately captured the subject property's market value-in-use based on characteristics such as number of roof cuts, number of windows, and ceiling height. *Reller testimony; Resp't Exs. B, C, G.*

14. Hutchinson argued that the home's grade of A-1 was too high based on components such as its flooring, roof, electric fixtures, plumbing, and bathroom finish. He claimed the features of the home more closely equate to a B or C grade. In addition, Hutchinson claimed the subject property is located in the poorest neighborhood in Orange County and this adversely affected the value. *Hutchinson testimony; Pet'r Ex. 1; Resp't Ex. E, G.*

BURDEN OF PROOF

15. 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." Indiana Code § 6-1.1-15-20(a) (effective March 21, 2022).
16. 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.* The burden does not shift if the increase in the assessment is based on "(1) substantial renovations or new improvements; (2) zoning; or (3) uses; that were not considered in the assessment for the prior tax year." I.C. § 6-1.1-15-20(d).
17. 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).
18. Here, the assessment under appeal increased more than 5% over the prior year's assessment. The Assessor argued that the burden should not shift because the additional

fixtures, square footage, and geothermal units were not included in the prior year's assessment. The facts are clear that the geothermal units are improvements that were not considered in the assessment for the prior year. The policy behind the statute is to maintain the assessment's presumption of correctness when an increase in value from one year to the next could be attributable to substantial renovations or omitted improvements. Here, we do not find that the Assessor has credibly established that the omitted geothermal units constitute **substantial** renovations or new improvements. Updating the property record card to more accurately describe the HVAC and a few other attributes, without more, is insufficient to avoid the burden-shifting statute. Thus, we find the burden lies with the Assessor. If the totality of the evidence is insufficient to prove any value, the prior year's assessment will be presumed correct under I.C. § 6-1.1-15-20(f).

ANALYSIS

19. 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." *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).
20. The goal of Indiana's real property assessment system is to arrive at an assessment reflecting a property's true tax value. 52 IAC 2.4-1-2; 2021 REAL PROPERTY ASSESSMENT MANUAL at 3. 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).
21. For most real property, 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 a similar user, from the property.”

MANUAL at 2. In order to meet its burden of proof, a party “must present objective verifiable, market-based evidence.” *Piotrowski v. Shelby County 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)). 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 County 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. Dept. of Local Gov’t Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006).

22. In this case, the Assessor has the burden of proof. The Assessor primarily argued that the subject property was correctly assessed according to the guidelines. As discussed above, on appeal neither party may rely on the assessment regulations to prove a value, but must instead provide reliable, objectively verifiable market-based evidence. *Piotrowski* 177 N.E.3d at 132-33. The Assessor did provide some market-based evidence in the form of the subject property’s construction loan. But even were we to find the loan was a good representation of the value of the improvements, the Assessor did not provide reliable evidence relating the 2020 construction loan to the 2023 assessment date at issue. All evidence must be affirmatively related to the valuation date. *O’Donnell* 854 N.E.2d at 95. In addition, the Assessor did not provide reliable, market-based evidence for the value of the subject land. Because the Assessor did not provide reliable evidence for the value of the subject property, she has failed to meet her burden of proof.
23. We now turn to Hutchinson’s evidence. He primarily argued that the subject property’s grade was too high. But simply attacking the methodology used to develop the assessment is insufficient to establish a value. *Piotrowski* 177 N.E.3d at 133. Instead,

parties must use market-based evidence to “demonstrate that the suggested value accurately reflects the property’s true market value-in-use.” *Eckerling*, 841 N.E.2d at 678. Hutchinson also argued that the subject property was located in the poorest neighborhood in the County. but he failed to present evidence quantifying the effect this deficiency had on the overall value of the property as of the valuation date. For these reasons, we find Hutchinson failed to present reliable evidence of value.

CONCLUSION

24. Because the totality of the evidence is insufficient to support any value, the prior year’s assessment is presumed correct. I.C. § 6-1.1-15-20(f). Thus, we order the assessment reduced to the prior year’s value of \$458,400.

The Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date written above.


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>.