

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

Petition No.: 03-005-24-1-5-00084-25
Petitioner: Lora S. Jackson
Respondent: Bartholomew County Assessor
Parcel: 03-95-28-110-900.020-005
Assessment Year: 2024

The Indiana Board of Tax Review (“Board”) issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. The Petitioner appealed the 2024 assessment of her property located at 35 Osage Court in Columbus on June 17, 2024.
2. The Bartholomew County Property Tax Assessment Board of Appeals (“PTABOA”) held a hearing on November 19, 2024. The PTABOA issued its Form 115 on January 9, 2025, sustaining the assessment at \$33,900 for land and \$211,600 for improvements for a total assessment of \$245,500.
3. The Petitioner appealed to the Board on February 3, 2025, electing to proceed under the small claims procedures.
4. On October 28, 2025, Dalene McMillen, the Board’s Administrative Law Judge (“ALJ”), held a telephonic hearing. Neither the Board nor the ALJ inspected the property.
5. Milo Smith appeared as Petitioner’s certified tax representative. Ginny Whipple, Bartholomew County Assessor, appeared for the Respondent. Smith and Whipple testified under oath.

Record

6. The parties submitted the following exhibits:

Petitioner Exhibit P-1: LaPorte County – Reassessment Order,
Petitioner Exhibit P-2: Real Property Assessment Guidelines – Appendix F,
pages 5-7,

Petitioner Exhibit P-3: 2024 subject property record card (“PRC”),
Petitioner Exhibit P-4: 2023 subject PRC (front page only).

Respondent Exhibit R-A: Virginia R. Whipple resume,
Respondent Exhibit R-B: Statement of Professionalism,
Respondent Exhibit R-C: 2024 subject PRC,
Respondent Exhibit R-D: 2023 subject PRC,
Respondent Exhibit R-E: Sales disclosure form for the subject property,
Respondent Exhibit R-F: Quit-claim deed for the subject property,
Respondent Exhibit R-G: Multiple listing sheet for the subject property,
Respondent Exhibit R-H: Listing of 28 parcels located in Woodcrest
Neighborhood.

7. 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

8. The subject property consists of a two-story, 2,066 sq. ft. condo built in 1981 located in Columbus. The subject property last sold on June 7, 2022, for \$292,100.¹ *Smith testimony; Whipple testimony; Pet’r Ex. P-3; Resp’t Exs. R-C & R-E.*
9. The 2024 assessment under appeal of \$245,500 is identical to the prior year’s assessment. *Resp’t Ex. R-C.*

Contentions

10. Summary of the Petitioner’s case:
 - a) The Petitioner argued that the subject property’s depreciation was inconsistent with the 2021 Real Property Assessment Guidelines (“Guidelines”). In particular, the Petitioner claimed that because the property was built in 1981, had a grade of C+1, and an average condition rating, the effective age should be 42 years with 30% depreciation. This would result in an assessment of \$33,900 for the land and \$161,000 for the improvements for a total value of \$194,900. *Smith testimony; Pet’r Ex. P-3.*
 - b) In addition, the Petitioner argued that the depreciation in the subject property’s assessment was inconsistent with other condos in the same neighborhood because approximately 70% of the condos were assessed with minus 30% depreciation while

¹ The sellers quit-claimed the property to the Petitioner on June 14, 2022. *Whipple testimony; Smith testimony; Resp’t Exs. R-E & R-F.*

the subject property received minus 7% depreciation. The Petitioner also noted that other condos were assessed with effective ages that ranged from 13 years to 42 years, while the subject property was assessed with an effective age of 9 years. *Smith testimony; Pet'r Ex. P-3.*

- c) The Petitioner also argued that Indiana Code § 6-1.1-15-1.2 required the Assessor to exchange the information she relied on to calculate the effective age at the preliminary informal meeting, but she did not exchange any information. *Smith testimony.*
- d) Finally, the Petitioner argued that because the PTABOA did not state a reason for their decision, this case should be remanded to the PTABOA to correct the effective age. Alternatively, the Petitioner asked the Board to determine the effective age to be 42 years. *Smith testimony.*

11. Summary of the Respondent's case:

- a) The Assessor argued that between 2023 and 2024 neither the assessed value nor any of the parcel characteristics such as grade, condition, and effective age changed. *Whipple testimony; Resp't Exs. R-C & R-D.*
- b) In addition, the Assessor claimed that the June 7, 2022, purchase price of \$292,100 indicates the 2024 market value-in-use is correct or the property is undervalued. *Whipple testimony; Resp't Ex. R-E.*
- c) Finally, the Assessor argued that the multiple listing sheet from the 2022 sale indicates that the subject property was extensively rehabbed, including updates to the kitchen, bathrooms, flooring, trim, garage heat and garage door. She argued these updates justify a change in effective age. *Whipple testimony; Resp't Ex. R-G.*

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 that do not apply here, 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." I.C. § 6-1.1-15-20(b).

14. If the burden has shifted, and “the totality of the evidence presented to the [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 2024 assessment under appeal of \$245,500 remained the same as the previous year’s assessment. Therefore, the Petitioner has the burden of proof.

Analysis

16. The totality of the evidence is insufficient to support any change in the assessment.
 - 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) (2024). 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) (2024); 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.
 - 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 Cnty. 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 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 Cnty. Ass’r*, 119 N.E.3d 1152, 1156 (Ind. Tax Ct. 2019) (citation and internal quotation marks omitted). 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).

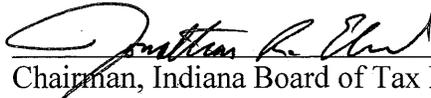
- e) Here, the Petitioner primarily argued that according to the Guidelines the Assessor should have applied a different effective age. But as discussed above, simply attacking the methodology used to develop the assessment is insufficient to establish a value. *Piotrowski*, 177 N.E.3d at 133. Instead, parties must use market-based evidence to “demonstrate that the suggested value accurately reflects the property’s true market value-in-use.” *Eckerling v. Wayne Twp. Ass’r*, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2006). Here, the Petitioner did not present any market-based evidence of value.
- f) In addition, the Petitioner argued that the subject property’s assessment was unfair as compared to other similar properties. We take this as a challenge to the uniformity and equality of the assessment as mandated by Indiana Code § 6-1.1-2-2 and Article 10 of the Indiana Constitution. As the Tax Court has explained, “when a taxpayer challenges the uniformity and equality of his or her assessment *one* approach that he or she may adopt involves the presentation of assessment ratio studies, which compare the assessed values of properties within an assessing jurisdiction with objectively verifiable data, such as sales prices or market value-in-use appraisals.” *Westfield Golf Prac. Ctr. v. Washington Twp. Ass’r*, 859 N.E.2d 396, 399 n.3 (Ind. Tax Ct. 2007) (citation omitted). Such studies, however, should be prepared according to “professionally acceptable standards[]” and based on “a statistically reliable sample of properties that actually sold.” *Kemp v. State Bd. of Tax Comm’rs*, 726 N.E.2d 395, 404 (Ind. Tax Ct. 2000); *Bishop v. State Bd. of Tax Comm’rs*, 743 N.E.2d 810, 813 (Ind. Tax Ct. 2001) (citing *S. Bell Tel. & Tel. Co. v. Markham*, 632 So. 2d 272, 276 (Fla. Dist. Co. App. 1994)), *review denied*. The Petitioner did not demonstrate that she provided a statistically reliable sample of properties, nor did she compare the assessments of the purportedly comparable properties with objectively verifiable market data. For these reasons, the Petitioner failed to show she is entitled to any relief on these grounds.
- g) The Petitioner also argued that the Assessor should have exchanged information at the preliminary informal meeting according to Indiana Code § 6-1.1-15-1.2. But the Petitioner failed to demonstrate what relief a violation of this statute would entitle her to. Finally, the Petitioner asked the Board to remand this matter to the PTABOA because it did not state a reason for its decision. But the Board’s hearings are *de novo*. Thus, the Petitioner had the opportunity at our hearing to present reliable evidence of the value of the subject property. For that reason, we deny the Petitioner’s request for remand.

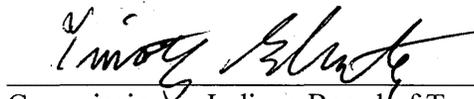
- h) The Petitioner failed to make a case for any change in the assessment. The Assessor did not ask for any change in the assessment but did point to the subject property's 2022 sale price. All evidence must be affirmatively related to the valuation date. *O'Donnell* 854 N.E.2d at 95. The sale occurred approximately one and a half years before the January 1, 2024, assessment date, and there is no reliable evidence relating this sale to that date. For that reason, it is insufficient to support any change in value.

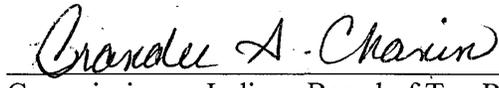
Final Determination

17. Because the totality of the evidence is insufficient to support any value, we order no change to the 2024 assessment.

ISSUED: 1/27/24


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>.