

REPRESENTATIVE FOR THE PETITIONER: Brian King, *pro se*

REPRESENTATIVE FOR THE RESPONDENT: Zachary Price, Attorney

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

Brian & Julie King,	)	Petition No.:	27-031-24-1-1-00073-25
)		
Petitioners,	)	Parcel No.:	27-02-03-300-005.000-031
)		
v.	)	County:	Grant
)		
Grant County Assessor,	)	Township:	Washington
)		
Respondent.	)	Assessment Year:	2024

December 8, 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. Brian & Julie King (“Petitioners”) appealed the 2024 assessment of their farmland in Grant County. The Assessor had the burden of proof but failed to provide sufficient evidence supporting any value for the subject property. The Petitioners likewise failed to make a case for any specific value. Because the totality of the evidence was insufficient to support any value, the prior year’s assessment of \$64,000 is presumed correct under the burden-shifting statute.

PROCEDURAL HISTORY

2. The Petitioners filed a Form 130 appeal on June 14, 2024, appealing the 2024 assessment of their property located at North 300 East in Marion.
3. The Grant County Property Tax Assessment Board of Appeals (“PTABOA”) held a hearing on December 4, 2024. On December 18, 2024, the PTABOA reduced the land assessment to \$73,800. The Petitioners appealed to the Board on January 30, 2025.
4. On September 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. Brian King testified under oath. The Assessor appeared only through her counsel, Zachary Price.
6. The Petitioners offered the following exhibits:

Petitioners’ Ex. 1:	Department of Local Government Finance (“DLGF”) memorandum “Certification of Agricultural Land Base Rate Value for Assessment Year 2023,”
Petitioners’ Ex. 2:	DLGF memorandum “Certification of Agricultural Land Base Rate Value for Assessment Year 2024,”
Petitioners’ Ex. 3:	Indiana Agrinews article “Factors impact farmland values,”
Petitioners’ Ex. 4:	Graph prepared by Pam Trapp, Highgarden Real Estate titled “Central Indiana Home Values Have Been Appreciating,”
Petitioners’ Ex. 5:	Indiana Agrinews article “Low year-over-year gain in farmland values,”
Petitioners’ Ex. 6:	Purdue Agricultural Economics Report dated August 2024,
Petitioners’ Ex. 7:	Senate Enrolled Act No. 308 (two pages),
Petitioners’ Ex. 8:	University of Nebraska-Lincoln article “Farmland Valuation: Understanding Income Capitalization and Cap Rates.”

7. The Assessor offered the following exhibits:

Respondent's Ex. A: DLGF memorandum "Certification of Agricultural Land Base Rate Value for Assessment Year 2024,"

Respondent's Ex. B: DLGF "Reference Materials for Valuing Agricultural Land for January 1, 2024,"

Respondent's Ex. C: Real Property Assessment Guideline, Chapter 2, Land (pages 1 – 112),

Respondent's Ex. D: 2024 subject property record card,

Respondent's Ex. E: Indiana Code § 6-1.1-4-13 Agricultural land; assessment; soil productivity factors,

Respondent's Ex. F: Grant County soil productivity factors.

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.

FINDINGS OF FACT

9. The subject property consists of 39.14 acres of farmland in Marion. *King testimony*; *Resp't Ex. D.*

10. For 2024, the majority of the property (excepting .38 acres of public road) was assessed using the agricultural rates under various soil types. The assessment under appeal of \$73,800 is an approximately 15.3% increase over the prior year's assessment of \$64,000. *Resp't Ex. D.*

RESPONDENT'S CONTENTIONS

11. The Assessor pointed to the property record card as well as the DLGF guidelines and manual and argued that the appropriate rates were applied to each soil type listed on the card. *Resp't Exs. A, D, E & F.*

PETITIONERS' CONTENTIONS

12. The Petitioners argued that the subject property's assessment should only have increased by 3.7% from the prior year. In support of this, they pointed to statistics that showed the average increase in farmland value ranged from 3.7% to 4.4%. In addition, they noted

the average home value only went up 4.2%. Finally, the Petitioners argued that the Assessor should have modified the subject property's assessment because according to Indiana law the Assessor was required to "promote uniform and equal assessment of real property" and "reevaluate the factors that affect value."¹ *King testimony; Pet'r Exs. 1-8.*

BURDEN OF PROOF

13. 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).
14. 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.*
15. 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).
16. Here, the assessment under appeal increased more than 5% over the prior year's assessment. Thus, the Assessor has the burden of proof.

ANALYSIS

17. 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

¹ At the hearing, the Petitioners repeatedly referred to this language as originating from "Senate Enrolled Act 308." They also submitted a copy of SEA 308 (2016) into evidence. But that act did not enact the language the Petitioners were referencing, rather it modified other parts of the code. The specific language referenced by the Petitioners is found in Indiana Code § 6-1.1-4-4.5(c)(1) and (2).

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).

18. There are specific rules and statutes that govern the assessment of agricultural land. Indiana Code § 6-1.1-4-13(a) provides that “land shall be assessed as agricultural land only when it is devoted to agricultural use.” “Agricultural property” is defined as land “devoted to or best adaptable for the production of crops, fruits, timber and the raising of livestock.” 2021 REAL PROPERTY ASSESSMENT GUIDELINES, Glossary at 2. The true tax value of agricultural land is determined by applying DLGF Guidelines and using distinctive factors such as soil productivity that do not apply to other types of land. I.C. § 6-1.1-4-13; 2021 REAL PROPERTY ASSESSMENT MANUAL at 2. The DLGF determines a statewide base rate by taking a rolling average of capitalized net income from agricultural land. *See* GUIDELINES, Ch. 2 at 73-74. Assessors then adjust that base rate according to soil productivity factors. Depending on the type of agricultural land at issue, assessors may then apply influence factors in predetermined amounts. *Id.* at 83, 87, 95-96.
19. Here, there is no dispute that the subject property is devoted to agricultural use. Thus, in order to successfully establish a value, the parties must present sufficient evidence of how the property should be assessed under the Guidelines. The Assessor had the burden of proof and relied solely on the submitted exhibits, arguing that the correct rates were applied to the soil types listed on the card. While showing that the correct rates were used is certainly important to an agricultural assessment, it is not the entirety of the process. Before applying rates, assessors must first review soil maps and determine appropriate classifications (tillable, non-tillable, woodlands, etc.). GUIDELINES, Ch. 2 at 73-74. It is only after this analysis that an assessor applies the appropriate agricultural rates.

20. Ordinarily, we would presume that the property record card reflects a correct analysis of the farmland because an assessment is presumed to equal a property's true tax value until rebutted by other evidence. I.C. § 6-1.1-15-20(a). This is not the case here, where the provisions of I.C. § 6-1.1-15-20(b) have been triggered and the burden of proof is on the Assessor. At the hearing, the Assessor did not call any witnesses, offer any testimony, or present any other evidence demonstrating that the data underlying the property record card was completed consistent with the Guidelines.² This is insufficient. Without the presumption of correctness discussed above, we need some evidence, such as the testimony of a certified Assessor-Appraiser, to establish that this particular assessment was done according to the Guidelines. Litigants have a duty to walk the Board through every element of their analysis and should not assume the evidence speaks for itself.

Clark Cnty. Assessor v. Meijer Stores LP, 119 N.E.3d 634, 643 (Ind. Tax Ct. 2019). Here, we find the Assessor failed to do that because she provided no evidence demonstrating that the soil types listed on the property record card were correct. For this reason, we find that she has not met her burden to demonstrate the true tax value of the subject property.

21. We now turn to the Petitioners' evidence. The Petitioners primarily pointed to general market trends and argued that their assessment increased disproportionately from the prior year's assessment as compared to the average increase in value of farmland or residential homes. But as the Tax Court has explained "each tax year-and appeal process-stands alone." *Fisher v. Carroll Cty. Ass'r*, 74 N.E.3D 582, 588 (Ind. Tax Ct. 2017). Absent the application of the burden-shifting statute, the subject property's assessment in years not under appeal or its fluctuation between years are of little relevance. Rather, the focus is what the value should be as of the relevant assessment date. For agricultural land, that is determined by using the Guidelines to apply the appropriate rates. MANUAL at 2. But the Petitioners provided no evidence showing how the subject property should be assessed under the Guidelines.

² Importantly, arguments from counsel are not evidence, and may not be relied on to establish facts. *El v. Beard*, 795 N.E.2d 462 (Ind. Ct. App. 2003).

22. Finally, the Petitioners argued that I.C. § 6-1.1-4-4.5 required the Assessor to deviate from the Guidelines and agricultural rates. That statute reads in relevant part:

(a) The department of local government finance shall adopt rules establishing a system for annually adjusting the assessed value of real property to account for changes in value in those years since a reassessment under section 4.2 of this chapter for the property last took effect.

...

(c) The rules adopted under subsection (a) must include the following characteristics in the system:

- (1) Promote uniform and equal assessment of real property within and across classifications.
- (2) Require that assessing officials:
 - (A) reevaluate the factors that affect value...

By its plain language, this statute does not require or permit any action by assessors or assessing officials. Rather, it directs the DLGF to adopt rules for annual adjustments. It then requires that those rules promote uniform and equal assessment and require assessing officials to reevaluate the factors that affect value. But the Petitioners did not point to any specific rule or make any cogent argument for why the DLGF rules violate this statute. Nor did they show why such a violation would entitle them to individual relief, or what that relief should be. For these reasons, we find the Petitioners have failed to make a case for any specific assessment.

CONCLUSION

23. Neither party provided sufficient evidence of the value of the subject property as of the relevant valuation date. Because the burden of proof has shifted and 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 assessment reduced to the prior year's value of \$64,000.

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

Jonathan A. Hall
Chairman, Indiana Board of Tax Review

Timothy Schubert
Commissioner, Indiana Board of Tax Review

Brunderd C. Chavis
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>>.