

REPRESENTATIVE FOR THE PETITIONER: Michael Sarapata, Attorney

REPRESENTATIVE FOR THE RESPONDENT: Eric Grossman, Tippecanoe County Assessor

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

Lafayette Station, LLC,	)	Petition No.: 79-004-20-1-4-00309-24
	)	
Petitioner,	)	Parcel No.: 79-07-33-276-009.000-004
	)	
v.	)	County: Tippecanoe
	)	
Tippecanoe County Assessor,	)	Assessment Year: 2020
	)	
Respondent.	)	

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May 15, 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. Lafayette Station argues that the 2020 assessment of its property became “illegal” as a matter of law when the parties entered into a settlement lowering the assessed value for the prior year’s assessment. We find no merit in this argument and deny Lafayette Station’s request to change the assessment on these grounds.

## PROCEDURAL HISTORY

2. Lafayette Station, LLC filed a Form 130 petition with the Tippecanoe County Assessor on May 5, 2022, appealing the 2020 assessment of its property located at 2050 S 22<sup>nd</sup> St. in Lafayette.
3. The Tippecanoe County Property Tax Assessment Board of Appeals (“PTABOA”) held a hearing on March 19, 2024. On April 12, 2024, the PTABOA issued its decision finding the appeal was untimely and affirming the assessment of \$0 for land and \$9,627,900 for improvements. Lafayette Station appealed to the Board on May 21, 2024.
4. On December 12, 2024, Andrew Howell, the Board’s Administrative Law Judge (“ALJ”), held a telephonic hearing. Neither the Board nor the ALJ inspected the property. Tippecanoe County Assessor Eric Grossman and the Assessor’s Project Manager Chris Coakes testified under oath.
5. Lafayette Station offered the following exhibits:
  - Petitioner’s Ex. 1: Stipulation Agreement for 2019 assessment year for the subject property,
  - Petitioner’s Ex. 2: 2019 IBTR Final Determination on stipulated agreement,
  - Petitioner’s Ex. 3: 2020 Form 11,
  - Petitioner’s Ex. 4: Indiana Code 6-1.1-15-17.2 (2017),
  - Petitioner’s Ex. 5: 2020 Form 130 signed May 5, 2022.
6. The Assessor offered the following exhibits:
  - Respondent’s Ex. 1: Assessor’s narrative,
  - Respondent’s Ex. 2: 2020 Subject property record card,
  - Respondent’s Ex. 3: 2020 Form 130 signed May 5, 2022,
  - Respondent’s Ex. 4: Memorandum of Law.
7. The record also includes the following: (1) all petitions 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.

### REQUEST TO BIFURCATE

8. At the hearing, Lafayette Station requested to bifurcate the issues of the burden of proof and the valuation of the property. Specifically, it asked the Board to consider only the timeliness of the appeal and whether the burden of proof was on the Assessor. The ALJ took this request under advisement. Absent extraordinary circumstances, a request to bifurcate the issues should be made well before the hearing. Lafayette Station has failed to present evidence of such circumstances. The request to bifurcate is denied.

### FINDINGS OF FACT

9. Prior to the present appeal, Lafayette Station timely appealed its 2019 assessment. On February 21, 2022, the parties stipulated to a value of \$5,930,000 for the 2019 assessment. *Pet'r Ex. 1.*
10. In the meantime, the Assessor issued its 2020 assessment on April 27, 2020. The 2020 assessment valued the property at \$9,627,900. *Pet'r Ex. 3.*
11. Lafayette Station did not file an appeal of the 2020 assessment at that time. *Pet'r Ex. 5; Resp't Ex. 2; Grossman testimony.*
12. The 2020 assessment of \$9,627,900 is approximately 62% higher than the 2019 assessment settled at \$5,930,000. *Resp't Ex. 2.*
13. Lafayette Station appealed the 2020 assessment by filing a Form 130 on May 5, 2022. The Form 130 did not indicate it was a challenge to the assessed value. Rather, three other boxes were checked. These were:
  - The approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap.
  - A clerical, mathematical, or typographical mistake.
  - The legality or constitutionality of a property tax or assessment.

The Form 130 was filed within the deadline for challenges related to those issues under I.C. § 6-1.1-15-1.1(b). *Pet'r. Exs. 3, 5.*

14. In its post-hearing brief, Lafayette Station narrowed its grounds for appeal and solely addressed the “legality and constitutionality” of the 2020 assessment. *Br. of Pet’r. Lafayette Station* at 4-6.

#### CONTENTIONS

15. Lafayette Station relies on the burden-shifting statute, I.C. § 6-1.1-15-17.2, to claim the 2020 assessment is illegal as a matter of law because it became more than 5% greater than the 2019 assessment years later when the 2019 appeal was settled. Based on this premise, Lafayette Station believes it is entitled to a review of the 2020 assessment and, at the hearing, requested the matter be remanded to the PTABOA for a hearing on valuation.
16. The Assessor argues that Lafayette Station’s appeal of the valuation of the 2020 assessment is untimely, and the matter should be dismissed.

#### ANALYSIS

17. We begin and end our analysis with the sole challenge by Lafayette Station as framed in its post-hearing brief:

The 2020 assessment is illegal because once the IBTR issued its Final Determination for the 2019 tax year, the subsequent 2020 assessment was more than five percent above the 2019 assessment of \$5,930,000 and the Assessor has not proven that \$9,627,400 was the property’s true value for tax year 2020.

*Br. of Pet’r. Lafayette Station* at 4. Based on the premise that the 2020 assessment is illegal, Lafayette Station seeks the remedy of a new appeal where it can challenge the valuation:

[T]he prior year documents trigger Taxpayer’s statutory right to a 2020 appeal in which the burden of proof is on the Assessor rather than the Taxpayer.

*Id.* at 6.

18. The Assessor counters that the appeal is untimely because Lafayette Station is challenging the value and has failed to identify an objective error as required by *Bushmann, LLC v. Bartholomew Cnty. Ass'r.*, 187 N.E.3d 355 (Ind. Tax Ct. 2022).
19. As to the Assessor's challenge of timeliness, we find that Lafayette Station has not raised a valuation claim, either express or implied, pursuant to I.C. § 6-1.1-15-1.1(a)(1). We find as a matter of fact and law that Lafayette Station has not raised before us any claim other than the "legality and constitutionality" of the 2020 assessment as being rendered invalid by the prior year's settlement. The Assessor does not dispute that the appeal was timely under I.C. § 6-1.1-15-1.1(a)(6), (b). And so we address the legality of the 2020 assessment.
20. Turning to the merits of the claim, we first note that Lafayette Station does not claim any irregularities or illegalities regarding the original issuance of the 2020 assessment. Rather, it argues the 2020 assessment became illegal years later by operation of law when we issued our Final Determination accepting the settlement reached for the 2019 assessment. This argument is based on Lafayette Station's understanding of the burden-shifting statute. For the reasons articulated below, we reject Lafayette Station's argument and find that the burden-shifting statute does not invalidate or render a later assessment illegal.
21. The burden-shifting statute, I.C. § 6-1.1-15-20,<sup>1</sup> provides for a shift in the burden of proof under certain circumstances. 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." *Id.* 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.* Thus, the burden-shifting statute does two things when

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<sup>1</sup>Although I.C. § 6-1.1-15-17.2 was the law in effect as of the 2020 assessment date, we look to I.C. § 6-1.1-15-20 because it applies to appeals filed after its effective date of March 21, 2022.

applicable: first, it shifts the burden of proof (from the taxpayer to the assessor); and second, it creates a remedy when neither party meets the burden of proof (the prior year's value becomes the assessment).

22. Looking at the plain language, nowhere does the burden-shifting statute declare an assessment "illegal." A shift in the burden of proof is not logically an invalidation of the assessment. And a remedy of a reversion to the prior year's value is not a per se invalidation of the assessment. Had the legislature intended to declare illegal any assessment that exceeds 5% of the prior year's value, it could have easily done so. Lafayette Station's arguments amount to no more than wishful thinking. A burden-shifting statute merely shifts the burden. It does not declare the underlying assessment to be illegal.
23. Secondly, we note the long-standing tenet of property tax law that each tax year stands on its own. *Glass Wholesalers, Inc. v. State Bd. of Tax Comm'rs*, 568 N.E.2d 1116, 1124 (Ind. Tax Ct. 1991). Because each assessment stands alone, a "taxpayer's reliance upon the principle of res judicata is misplaced." *Id.* The Assessor's settlement of the 2019 assessment cannot be used as res judicata to invalidate or declare illegal the 2020 assessment. Because the 2020 assessment was neither appealed nor properly before us in the 2019 assessment appeal, our Final Determination resolving the 2019 assessment cannot have any effect on the validity of the 2020 assessment. The settlement for the 2019 assessment did not incorporate any language applying to the 2020 assessment. Our decision solely resolving the 2019 assessment appeal cannot declare the 2020 assessment illegal because each year stands on its own.
24. Going beyond the plain language of the statute, Lafayette Station endeavors to persuade us with a rhetorical question:

[W]hen are taxpayers supposed to take advantage of the burden shifting provision in the event of a stipulation or determination by a board or court?

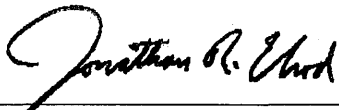
*Br. of Pet'r. Lafayette Station* at 4. The argument is that "the intent of the General Assembly would be frustrated" if Lafayette Station is not permitted under the facts here to reap the benefit of the burden-shifting statute for the 2020 assessment. *Id.* at 5. The

obvious answer is Lafayette Station should have raised a valuation claim under I.C. § 6-1.1-15-1.1(a)(1) if it believed the 2020 assessment was inaccurate. While it is true that Lafayette Station would not have known for certain which party would have had the burden until the 2019 assessment appeal was decided, no exception for these circumstances is found in the plain language of the property tax appeal statutes. Having declined to raise a valuation appeal of the 2020 assessment, Lafayette Station now seeks to “achieve the same forbidden result by means of a collateral attack.” *Marion County Bd. of Review v. State Bd. of Tax Comm’rs*, 516 N.E.2d 1129, 1131 (Ind. Tax Ct. 1987). Lafayette Station could have appealed the 2020 assessment and awaited the resolution of the 2019 assessment to benefit from the burden-shifting statute, but did not do so. Thus, the intent of the General Assembly is not impeded by our holding.

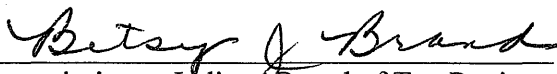
#### CONCLUSION

25. Lafayette Station has failed to convince us that the burden-shifting statute operates to invalidate a later-year assessment. Because Lafayette Station has not demonstrated that it is entitled to any relief, we order no change to the assessment.


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>