REPRESENTATIVE FOR THE PETITIONER: Ronald Milliken, *Pro Se*

REPRESENTATIVE FOR THE RESPONDENT: Frank Agostino, Agostino & Associates

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BEFORE THE
INDIANA BOARD OF TAX REVIEW

Ronald Milliken,	)	Petition No.: 71-029-24-1-5-01031-24
	)	
Petitioner,	)	Parcel No.: 71-02-12-400-003.000-029
	)	
v.	)	County: St. Joseph
	)	
St. Joseph County Assessor,	)	Assessment Year: 2024
	)	
Respondent.	)	

SEPT. 02, **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. Ronald Milliken ("Milliken") appealed the 2024 assessment of his property in South Bend. The Assessor had the burden of proof but failed to provide reliable, market-based evidence supporting any value for the subject property. Milliken likewise failed to present probative evidence supporting a specific value. Thus, we order the assessment reduced to the prior year's value of $82,900.

PROCEDURAL HISTORY

2. On May 1, 2024, Milliken filed a Form 130 appeal challenging the 2024 assessment of his property located at 25301 Adams Road in South Bend.

3. On November 15, 2024, Milliken appealed directly to the Board on the grounds that the

St. Joseph County Property Tax Assessment Board of Appeals ("PTABOA") failed to issue its decision within 180 days. The assessment of record is $37,000 for land and $73,300 for improvements for a total of $110,300.

4. On June 3, 2025, our designated administrative law judge ("ALJ"), Natasha Marie Ivancevich, held an in-person hearing. Neither she nor the Board inspected the subject property.

5. Ronald Milliken, Kathy Gregorich, Mirella Carmona, Kristie Miller, and Alta Neri were sworn and testified under oath.

6. Milliken introduced the following exhibits:

Petitioner's Ex. 1:	Subject Property Record Card ("PRC")
Petitioner's Ex. 2:	USDA Map
Petitioner's Ex. 3:	USDA Map
Petitioner's Ex. 4:	Tax Rate Calculations
Petitioner's Ex. 5:	2022 Refund Allocations Chart
Petitioner's Ex. 6:	2023 Determination Value Chart
Petitioner's Ex. 7:	Tax Rate Calculations
Petitioner's Ex. 8:	Tax Rate Calculations
Petitioner's Ex. 9:	Updated Cost Allocations Chart
Petitioner's Ex. 10:	Original Cost Allocations Chart
Petitioner's Ex. 11:	Tax Rate Calculations
Petitioner's Ex. 12:	Tax Rate Calculations
Petitioner's Ex. 13:	24777 Adams Road PRC
Petitioner's Ex. 14:	50929 Orange Road PRC-Front
Petitioner's Ex. 15:	50929 Orange Road PRC-Back
Petitioner's Ex. 16:	Improvement Computations
Petitioner's Ex. 17:	Subject property PRC
Petitioner's Ex. 18:	Tax Rate Calculations
Petitioner's Ex. 19:	Subject Agricultural Valuation Record
Petitioner's Ex. 20:	Letter regarding Subpoenas
Petitioner's Ex. 21:	Photograph of Bathroom

7. The Assessor introduced the following exhibits:

Respondent's Ex. A:	Form 131
Respondent's Ex. B:	Form 130
Respondent's Ex. C:	Milliken E-mail
Respondent's Ex. D:	Appraisal Report dated January 1, 2024
Respondent's Ex. E	Subject property PRC

8. 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

9. Milliken objected to Respondent's Ex. B, the Form 130, on the grounds that it was not exchanged before the hearing. As the Assessor points out, the Form 130 is already part of the record. Thus, we overrule the objection and admit the exhibit.

10. Milliken also objected to Respondent's Ex. D, the appraisal report, on the grounds that it was not exchanged before the hearing. The Assessor asked the Board to waive the exchange deadline. Our procedural rules require parties to provide a list of witnesses and exhibits to be introduced at the hearing at least fifteen (15) business days before the hearing and copies of documentary evidence at least five (5) business days before the hearing. 52 IAC 4-8-1(b)(1) and (2). In this case, the Assessor did neither. Failure to comply with the exchange rules may serve as grounds to exclude the evidence. 52 IAC 4-8-1(f). Under these circumstances where the Assessor has not even attempted to comply with the exchange rules, we find it appropriate to sustain Milliken's objection and exclude the exhibit.

11. The Assessor objected to all of Milliken's exhibits on the grounds that the exhibit list was exchanged 15 calendar days (or 11 business days) before the hearing rather than 15 business days as required by 52 IAC 4-8-1(b)(1). Failure to timely exchange the exhibit list may serve as grounds for exclusion of the exhibits. Here, there is no indication that the exhibits themselves were not timely exchanged. Milliken should have provided the exhibit list to the Assessor the full 15 business days before the hearing. But under these circumstances where the exhibit list was still exchanged 11 business days before the hearing and the Assessor did not request a continuance, we do not find the remedy of exclusion appropriate. Thus, we overrule the objections and admit the exhibits.

FINDINGS OF FACT

12. The subject property is a 1.5-story home with two barns located on eight acres of land. One acre is assessed as a homesite, and seven acres are assessed as agricultural farmland. *Milliken testimony*; *Miller testimony; Pet'r Ex. 1.*

13. The assessment under appeal of $110,300 is an increase of approximately 33% above the prior year's assessment of $82,900 as last corrected in our determination for the 2023 assessment year. *Pet'r Ex. 1; Ronald Milliken v. St. Joseph County Assessor* (IBTR November 14, 2024).

14. The Assessor presented testimony from Kristie Miller regarding a market regression analysis that she performed. Miller looked for sales of homes she believed were similar to the subject property in terms of size, construction grades, age, and location. She arrived at a total value of $155,000. No supporting data for Millers's analysis was offered into evidence. *Miller testimony.*

15. We do not find Miller's opinion to be reliable evidence of the subject property's value because she provided only cursory justifications for the comparability of the subject property and the sold properties. In order for her analysis to be reliable, Miller needed to use market-based evidence and generally accepted appraisal techniques to account for all relevant differences between the purportedly comparable properties and the subject property. But she did not present such an analysis. In addition, the lack of supporting data for Miller's analysis renders her opinion conclusory at best.

BURDEN OF PROOF

16. 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).

17. 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.*

18. 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).

19. Here, Milliken appealed the 2023 assessment of his property, and we issued a Final Determination reducing it $82,900. That determination was not appealed and the 2024 assessment under appeal is more than 5% above that value. The Assessor argued the burden of proof should be on Milliken because the Board's determination for 2023 was issued after Milliken filed his appeal for 2024. We disagree. I.C. § 6-1.1-15-20(c) provides that the "assessment for a prior tax year" means the "final value: (1) as last corrected by an assessing official; (2) as stipulated or settled by the taxpayer and the assessing official; or (3) as determined by a reviewing authority." We, as the reviewing authority, corrected the 2023 assessment to the value of $82,900. The Assessor pointed to no authority, nor are we aware of any, that would require that determination be issued before the next year's appeal is filed in order for a taxpayer to benefit from the burden-shifting statute. Thus, we find the burden of proof rests with the Assessor. If the totality of the evidence is insufficient to determine the subject property's true tax value then the prior year's assessment will be presumed correct. I.C. § 6-1.1-15-20(f).

ANALYSIS

20. 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).

21. 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, true tax value is found 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). 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.

22. 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. Assessor,* 177 N.E.3d 127, 132 (Ind. Tax Ct. 2021) (*citing Eckerling v. Wayne Twp. Assessor,* 841 N.E.2d 674, 677-78 (Ind. Tax Ct. 2006)). 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 & Developers, LLC v. Jennings County Assessor,* 842 N.E.2d 899, 900 (Ind. Tax Ct. 2006). 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.

23. 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. Assessor,* 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).

24. In addition, I.C. § 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 statutory and regulatory scheme for assessing agricultural land requires the Board to treat challenges to those assessments differently than other assessment challenges. For example, the legislature directed the DLGF to use distinctive factors such as soil productivity that do not apply to other types of land. I.C. § 6-1.1-4-13. 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.

25. As part of determining true tax value, the Guidelines provide for one acre per dwelling on agricultural property to be classified as type 9 agricultural homesite. GUIDELINES, Ch. 2 at 90. The homesite makes up a portion of a property's land value. Also, areas containing a large, manicured yard above the accepted one-acre homesite are classified as type 92 agricultural excess acreage. GUIDELINES, Ch. 2 at 51, 52, & 90. Unlike other subtypes of agricultural land, homesite and agricultural excess acreage true tax values cannot be established on appeal by applying the Guidelines. Instead, a party needs to offer probative market-based evidence. So, for properties with mixed residential and agricultural uses like the subject property, the parties are faced with a hybrid regime for proving true tax value. Land devoted to agricultural use must be valued using the soil-productivity method, and the parties' evidence must conform to the Guidelines. For improvements, including homes, the parties must offer market-based evidence to establish market value-in-use.

26. With that in mind, we turn to the evidence. Here, the Assessor had the burden of proof and argued the current assessment should be upheld. The Assessor presented some evidence regarding how the current assessment was developed. But for the homesite and

the improvements, simply relying on the mass appraisal methodology is insufficient to establish a value for a specific property on appeal. Instead, the Assessor needed to 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). The Assessor did cite to Miller's regression analysis. But as discussed above, Miller failed to show that she adjusted for all the relevant differences between the purportedly comparable properties and the subject property using generally accepted appraisal principles. In addition, the Assessor did not offer any supporting data beyond Miller's brief testimony regarding her methods and conclusions. Thus, Miller's opinion is conclusory at best. For these reasons, the Assessor has failed to meet his burden of proof.

27. We now turn to Milliken's evidence. Milliken's presentation was lengthy, and he frequently referenced claims outside the bounds of the 2024 assessment appeal including alleged issues with prior assessments and refunds. To the extent Milliken is asking for relief for any year that lies outside the 2024 assessment year that is properly before us, those claims are denied. In addition, the proper avenue to pursue refund claims is to follow the process in I.C. § 6-1.1-26-2.1—not through an assessment appeal. For these reasons, we only address Milliken's claims regarding the 2024 assessment.

28. Milliken made several arguments about how the current assessment for the homesite and improvements was developed, such as how much depreciation certain buildings should have been assessed for. But as with the Assessor, a taxpayer cannot simply rely on the mass appraisal methodology to establish a value for the non-agricultural components of a property. Instead, Milliken needed to provide market-based evidence compiled in accordance with generally accepted appraisal principles in order to establish a value for the subject property. Milliken also pointed to some deficiencies with the subject property, such as the poor condition of one of the barns or needed maintenance on the home, but he failed to present evidence quantifying the effect those deficiencies had on the overall value of the property as of the valuation date.

29. Milliken also made a number of arguments relating to whether prior IBTR rulings were carried forward to subsequent years (including the year at issue.) But each tax year and each appeals process stands alone. *Fisher v. Carroll Cnty. Ass'r*, 74 N.E. 3d 582 (Ind. Tax Ct. 2017). Our determination for one assessment year does not mandate that some or all of that assessment carry forward into subsequent years.

30. In addition, Milliken argued that many properties in the county were over-assessed and influence factors were inconsistently applied. We take this as a challenge to the uniformity and equality of the assessment as mandated by I.C. § 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 Practice Center v. Washington Twp. Ass'r,* 859 N.E.2d 396, 399 n.3 (Ind. Tax Ct. 2007) (emphasis in original). Such studies, however, should be prepared according to professionally acceptable standards. *Kemp v. State Bd. of Tax Comm'rs,* 726 N.E.2d 395, 404 (Ind. Tax Ct. 2000). They should also be based on a statistically reliable sample of properties that actually sold. *Bishop v. State Bd. of Tax Comm'rs,* 743 N.E.2d 810, 813 (Ind. Tax Ct. 2001) (*citing Southern Bell Tel. and Tel. Co. v. Markham,* 632 So.2d 272, 276 (Fla. Dist. Co. App. 1994)).

31. When a ratio study shows that a given property is assessed above the common level of assessment, the property's owner may be entitled to an equalization adjustment. *See Dep't of Local Gov't Fin. v. Commonwealth Edison Co.,* 820 N.E.2d 1222, 1227 (Ind. 2005) (holding that taxpayer was entitled to seek an adjustment on grounds that its property taxes were higher than they would have been if other property in Lake County had been properly assessed). The equalization process adjusts the property assessments so "they bear the same relationship of assessed value to market value as other properties within that jurisdiction." *Thorsness v. Porter County Assessor,* 3 N.E.3d 49, 52 (Ind. Tax Ct. 2014) (citing *GTE N. Inc. v. State Bd. of Tax Comm'rs,* 634 N.E.2d 882, 886 (Ind.

Tax Ct. 1994)). Article 10, Section 1 (a) of Indiana's Constitution, however, does not guarantee "absolute and precise exactitude as to the uniformity and equality of each individual assessment." *State Bd. of Tax Comm'rs v. Town of St. John,* 702 N.E.2d 1034, 1040 (Ind. 1998).

32. As discussed above, one of the requirements for a reliable ratio study is a comparison between a statistically reliable sample of assessments and objectively verifiable market data such as sales prices or appraisals. But Milliken did not demonstrate that he provided a statistically reliable sample of properties, nor did he provide objectively verifiable market-based evidence for the value of the subject property or the purportedly comparable properties. For these reasons, he has failed to show that he is entitled to any relief on these grounds.

33. Milliken also made a number of arguments regarding the agricultural portions of the subject property. There is no dispute that some portion of the property should be classified as agricultural. But Milliken did not provide reliable evidence detailing precisely what the agricultural assessments should be. In addition, even if we accept that Milliken successfully demonstrated the correct value of the agricultural land, I.C. § 6-1.1-15-20 does not provide a mechanism for ordering a partial reversion. I.C. § 6-1.1-15-20(f) provides that if the totality of the evidence is insufficient for us to "determine the property's true tax value" then the prior year's assessment is presumed to equal the property's true tax value. Here, there was no reliable evidence of the value of the improvements and residential homesite. Thus, because the totality of the evidence is insufficient to establish a value for the entire property, I.C. § 6-1.1-15-20(f) compels us to order the assessment changed to the prior year's unadjusted value of $82,900.

34. Finally, Milliken asked the Board to order specific changes to the property record card. But we do not find that Milliken demonstrated with reliable evidence that such changes are justified. Thus, we decline to grant any relief on these grounds.

CONCLUSION

35. Because the burden of proof shifted and 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). Therefore, we order the 2024 assessment reduced to the prior year's value of $82,900.

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 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>.