

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

Petition No.: **45-003-18-1-5-00738-20**
45-003-21-1-5-00025-23
45-003-22-1-5-00616-23
Petitioner: **James Nowacki**
Respondent: **Lake County Assessor**
Parcel No.: **45-07-14-127-036.000-003**
Assessment Year: **2018; 2021; and 2022**

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

PROCEDURAL HISTORY

1. James Nowacki (“Nowacki”) appealed the 2018, 2021, and 2022 assessments of his property located at 7004 West 23rd Avenue, Gary, 46406 on August 1, 2019, June 10, 2022, and June 9, 2023, respectively. The Lake County Property Tax Assessment Board of Appeals (“PTABOA”) issued their final determinations as follows:

ISSUED	Land	Improvements	Total
October 21, 2020	\$11,200	\$0	\$11,200
December 1, 2022	\$11,200	\$0	\$11,200
September 20, 2022	\$11,200	\$0	\$11,200

2. Nowacki filed Form 131 Petitions appealing the 2018, 2021, and 2022 PTABOA Determinations on December 2, 2020, January 17, 2023, and November 2, 2023. On November 12, 2024, Natasha Marie Ivancevich, our designated administrative law judge (“ALJ”), held an in-person hearing. Neither she nor the Board inspected the property.
3. Nowacki appeared *pro se* and testified under oath. Matthew Ingram, an employee from the Assessor’s office, appeared on behalf of the Lake County Assessor and testified under oath.

RECORD

4. Neither party offered any exhibits.
5. The official record for this matter also includes the following: (1) all pleadings, briefs, motions, and documents filed in this appeal; (2) all notices and orders issued by the Board or our ALJ; and (3) an audio recording of the hearing.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

6. Before turning to the above-captioned appeals, we note that Nowacki objected to the fact that his 2019 and 2020 appeals for this parcel were not included in this hearing. But no petitions for those years have been filed with the Board. No statute gives us the authority to rule on matters not properly before us. Thus, to the extent Nowacki was asking for any relief for those years, that request is denied.
7. At the hearing, the parties agreed the assessment should be \$8,400 for the 2018, 2021, and 2022 assessment years. We accept their agreement and order the assessments reduced to that amount.

FINAL DETERMINATION

8. Based on the agreement of the parties, the 2018, 2021, and 2022 assessments for the above-captioned appeals are changed to \$8,400.

ISSUED: Feb. 10, 2025

Jonathan R. Dug
Chairman, Indiana Board of Tax Review

Betsy J. Brand
Commissioner, Indiana Board of Tax Review

Timothy Shultz
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>>.