

REPRESENTATIVE FOR PETITIONER: William Parks, *pro se*

REPRESENTATIVE FOR RESPONDENT: Justin Roddye, Attorney

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

WILLIAM PARKS,)	Petition Nos.: 53-015-22-1-5-00185-25
)	53-015-23-1-5-00186-25
Petitioner,)	
)	
v.)	Parcel No.: 53-09-29-400-015.101-015
)	
MONROE COUNTY ASSESSOR,)	County: Monroe
)	
Respondent.)	Assessment Years: 2022-2023

FINAL DETERMINATION

The Indiana Board of Tax Review, having reviewed the facts and evidence, and having considered the issues, now finds and concludes the following:

Findings of Fact and Conclusions of Law

Introduction

1. The Monroe County Assessor argues that William Parks' homestead deduction for the subject property was properly removed because he claimed a deduction on another property for the same years. While Parks previously claimed a deduction on the other property, he moved out and transferred an ownership interest to his former partner, Michelle Corely, who then properly claimed the deduction for that property in her own name. Parks bought the subject property a year later. Under those circumstances, we find that Parks did not improperly receive a homestead deduction on two different properties for the same years and that his deduction for the subject property should be reinstated.

Procedural History

2. On December 30, 2024, Parks filed a Form 130 petition appealing the removal of the homestead deduction for the subject property, which is located at 8241 W. John Williams Lane in Bloomington. His petition addressed the 2021-2024 assessment years. On January 31, 2025, the Monroe County Property Tax Assessment Board of Appeals (“PTABOA”) denied Parks’ 2022 and 2023 appeals. Parks timely appealed that determination to us.¹

3. On September 30, 2025, our designated administrative law judge, Joseph Stanford (“ALJ”), held a telephonic hearing on Parks’ petitions. Neither he nor the Board inspected the property. Parks and Jason Funk of the Monroe County Auditor’s Office testified under oath.

4. Parks submitted the following exhibits:
 - Exhibit 1: Affidavit of Residency, signed by William Parks,
 - Exhibit 2: Affidavit Regarding Residency, signed by Michelle Corley.

5. The Assessor submitted the following exhibits:
 - Exhibit A: Form 115,
 - Exhibit B: Evidence the Monroe County Auditor presented at the PTABOA hearing (summary of case, letter to Parks informing him of removal of homestead deduction, tax bill after removal of homestead deduction, sales disclosures for the subject property and 3750 Claybridge Drive, voter registration, audit questionnaire with related emails and resulting determination).

6. The record also includes the following: (1) all petitions and other documents filed in these appeals, (2) all notices and orders issued by the Board or the ALJ, and (3) an audio recording of the hearing.

¹ The parties did not offer anything to show what, if anything, the PTABOA decided on Parks’ claims for the 2021 and 2024 assessment years. In any case, those assessment years are not before us.

Findings of Fact

7. In 2015, Parks bought a home at 3750 S. Claybridge Drive in Bloomington to serve as his residence. He used the sales disclosure form from that transaction to claim and receive a standard homestead deduction for that property. *Parks testimony; Exs. 1, B.*
8. From 2015 to 2018, Parks and his then partner, Michelle Corley, lived at the Claybridge property. Parks and Corley were not married, although they shared four children. *Parks testimony; Ex. 1.*
9. At the end of November 2018, Parks moved out of the Claybridge property and bought a home at 3510 S. McDougal Street in Bloomington. Corley continued to live at the Claybridge property with their son, and it has remained her principal place of residence. *Parks testimony; Exs. 1-2.*
10. Parks stayed at the Claybridge property for only two days after 2018. His voter registration and driver's license continued to list the Claybridge property as his address until he updated that information in January 2025. Nonetheless, we credit Parks' testimony that he was suffering from a serious and lengthy illness and did not think about those matters. We therefore find that Parks did not use the Claybridge property as his principal place of residence at any time after November 2018. *Parks testimony; Exs. 1-2, B.*
11. Parks lived at McDougal Street until December 2021. There is no evidence that he claimed or received a homestead deduction for that property. *Parks testimony; Ex. 1.*
12. In December 2020, Parks transferred an ownership interest in the Claybridge property to Corley by adding her to the deed. Because there was an outstanding mortgage in his name, Parks retained an interest in that property and remained on the deed. *Parks testimony; Exs. 1-2, B.*

13. Corely then claimed a homestead deduction on the Claybridge property by completing the appropriate form (Form HC10) and filing it with the Monroe County Auditor. Corley signed the form on December 28, 2020, and filed it on January 5, 2021. There is no evidence demonstrating the Auditor notified Corely that the property was ineligible for the deduction. *Parks testimony; Exs. 2, B.*
14. Almost a year later, on December 17, 2021, Parks bought the subject property. He used the sales disclosure form to claim a homestead deduction. He checked the box on the form indicating that he did not have a “homestead to be vacated for this residence[.]” *Parks testimony; Exs. 1, B.*
15. Parks moved into the subject property two weeks later, and he has used it as his principal place of residence since that time. *Parks testimony; Ex. 1.*
16. On December 13, 2024, the Auditor’s office notified Parks that his homestead deduction for the subject property had been removed effective January 1, 2022. As grounds for the removal, the notice pointed to the fact that Parks was registered to vote at the Claybridge property. *Ex. B.*

Conclusions of Law and Analysis

17. Indiana law provides a standard deduction (as well as a supplemental deduction tied directly to the standard deduction) from the assessed value of homesteads. Ind. Code §§ 6-1.1-12-37, -37.5 (2025).² During the years under appeal, Indiana Code § 6-1.1-12-37 defined a homestead as a dwelling, certain other structures, and up to one acre of real estate immediately surrounding the dwelling that an individual owned and used as his

² Our discussion references events or conditions as of various dates ranging from 2018 (when Parks moved out of the Claybridge property) to 2023 (the latest assessment year on appeal). Indiana Code § 6-1.1-12-37 and other statutes relating to the homestead deduction have been amended repeatedly during that time. In some instances, the amendments either did not change the relevant portions of the statutes or simply re-numbered relevant subsections. In other instances, there were substantive changes. Where the current statute reads the same as it did at the times of the relevant events, we cite to the current statute. Where there have been substantive changes or re-numbering, we cite to the statute as it existed when the relevant event occurred.

principal place of residence.³ I.C. § 6-1.1-12-37(a), (m) (2022-2023). With certain exceptions, a county auditor could not grant an individual or married couple a homestead deduction if the individual or couple claimed the deduction on another property for the same year. I.C. § 6-1.1-12-37(h), (n) (2021-2023).

18. There are two ways property owners may claim the deduction. First, they may file a certified statement with the county auditor on Form HC10, which the Department of Local Government Finance prescribed for that purpose. I.C. § 6-1.1-12-37(e) (2025). When Corely filed her claim, a property owner had to (1) complete and date the form within the calendar year containing the assessment date for which she sought the deduction, and (2) file the form with the county auditor by January 5 of the immediately succeeding year, when taxes on the assessment were first due. I.C. § 6-1.1-12-37(e) (2020). Second, property owners may claim a homestead deduction on the sales disclosure form when they buy a property. I.C. § 6-1.1-12-37(e) (2025); Ind. Code § 6-1.1-12-44 (2025). If the county auditor determines the property is ineligible for the deduction, she must notify the owner in writing. I.C. § 6-1.1-12-37(o) (2020).
19. If a property owner receives a deduction for a particular assessment year and remains eligible, the deduction carries forward without the need to file a new claim form. Ind. Code § 6-1.1-12-17.8(a), (c) (2025); I.C. § 6-1.1-12-44(b) (2025). Subject to certain exceptions, an individual seeking or receiving a homestead deduction in his name must file a certified statement notifying the county auditor of his ineligibility if he (1) changes the property's use so that all or part of it no longer qualifies for the deduction, or (2) is already receiving an Indiana homestead deduction in his name as an individual or spouse, or is receiving an equivalent deduction under a different state's law. I.C. § 6-1.1-12-37(f) (2018); *see also*, I.C. § 6-1.1-12-17.8(b) (2025) ("An individual who becomes ineligible

³ Although not relevant here, the definition of a homestead also included property used as a principal place of residence by a narrow class of non-owners, such as people buying the property on a recorded land contract. *See* Ind. Code § 6-1.1-12-37(a)(2)(B)(ii)-(iv) (2022-2023).

for a deduction under section 37 of this chapter shall notify the county auditor . . . in conformity with section 37 of this chapter.”).

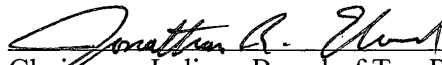
20. Parks proved by a preponderance of the evidence that he was entitled to a homestead deduction on the subject property for 2022-2023. As explained above, the property was his principal place of residence from December 2021 forward, which qualified it as his homestead. Although his voter-registration and driver’s license continued to list the Claybridge property as his residence, Parks credibly explained why he had not updated his address with the Monroe County Clerk and the Bureau of Motor Vehicles. He no longer lived at the Claybridge property, as evidenced by the fact that he spent only two nights there after November 2018.
21. In any case, although the Auditor cited Parks’ voter registration as her reason for removing his homestead deduction, the Assessor largely abandoned that ground at the hearing. She instead argued that Parks was disqualified from receiving a deduction for the subject property in 2022 and 2023 because he received a deduction for the Claybridge property for those same years.
22. We disagree. When Parks moved out of the Claybridge property in 2018, he should have notified the Auditor that he was no longer eligible to receive a homestead deduction for that property. The property ceased to qualify as a homestead because its sole owner, Parks, did not use it as his principal place of residence. But that changed when Corely (1) acquired an ownership interest in the property, which she already used as her principal place of residence, and (2) complied with the filing requirements to claim the deduction. At that point, Corely qualified the Claybridge property as a homestead and was entitled to receive the homestead deduction. And because she continued to live at the property, her claim carried forward to the years under appeal. Because the Claybridge property’s deduction should no longer have been tied to Parks, it did not bar him from claiming a homestead deduction for the subject property.

23. We recognize that Parks may have been liable for back taxes and penalties on the Claybridge property for the interval between him moving out and Corley filing her claim. But his potential liability for those taxes and penalties is not before us. We also recognize that because Parks has an ownership interest in both properties, our decision allows him to effectively benefit from two separate homestead deductions. *See* Ind. Code § 6-1.1-2-4(a) (2025) (generally making a property's owner on the assessment date liable for taxes). Indiana law, however, does not prohibit him from doing so under these circumstances, where he used one property as his principal place of residence, and Corely used the other property as hers.⁴

Conclusion

24. Parks proved by a preponderance of the evidence that he was entitled to the homestead deduction for the subject property in 2022 and 2023. We therefore order that the deduction be reinstated for those years.

Date: FEBRUARY 27, 2026



Chairman, Indiana Board of Tax Review



Commissioner, Indiana Board of Tax Review



Commissioner, Indiana Board of Tax Review

⁴ There are strict limits on spouses claiming a homestead deduction on different applications for different properties. I.C. § 6-1.1-12-37(l). But those do not apply here because Parks and Corely were not married. We find the circumstances here analogous to a divorce—where one party is granted the house but remains on the deed only due to the requirements of the joint mortgage. If the other party buys a new home, the homestead deduction on the former marital residence does not operate to deny a homestead deduction where both parties maintain separate households and primary residences.

- 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>.