

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

Petition No.: 30-009-24-1-5-01164-24
Petitioner: RPJH Holdings, LLC
Respondent: Jackson County Assessor
Parcel No.: 36-66-16-400-005.000-009
Assessment Year: 2024

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

PROCEDURAL HISTORY

1. On June 17, 2024, RPJH Holdings, LLC (“RPJH”) filed a Form 130 appeal challenging the 2024 assessment of a property located at 1873 East Tipton Street in Seymour. On November 15, 2024, the Jackson County Property Tax Assessment Board of Appeals (“PTABOA”) issued a Form 115 determination reducing the assessment to \$1,029,600 for land and \$1,414,700 for improvements for a total of \$2,444,300.
2. On December 30, 2024, RPJH appealed to the Board, electing to proceed under the small claims rules. On July 30, 2025, our designated Administrative Law Judge, Natasha Marie Ivancevich (“ALJ”), held a telephonic hearing. Neither she nor the Board inspected the subject property.
3. Milo Smith appeared for RPJH as a certified tax representative. Susan Bevers appeared as counsel on behalf of the Assessor. Smith and Jackson County Assessor Katie Kaufman testified under the penalties for perjury.

RECORD

4. RPJH introduced the following exhibits:¹
 - Petitioner’s Ex. 1: 2024 Form 130
 - Petitioner’s Ex. 2: 2024 Form 131
 - Petitioner’s Ex. 3: 2024 property record card (“PRC”)
 - Petitioner’s Ex. 4: Updated 2024 PRC
 - Petitioner’s Ex. 5: 2013 Form 115
 - Petitioner’s Ex. 9: I.C. § 6-1.1-4-4.9
 - Petitioner’s Ex. 10: Document titled “AI Overview”
5. The Assessor did not introduce any exhibits.

¹ RPJH did not offer Pet’r Exs. 6-8 into evidence.

6. The official record also includes: (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.

OBJECTIONS

7. The Assessor objected to Petitioner's Ex. 5, the 2013 Form 115, on the grounds that it was not relevant. We find the exhibit meets the minimal standard for relevance. Therefore, we overrule the objection and admit the exhibit.
8. The Assessor also objected to Petitioner's Ex. 10, the AI overview. The document appears to be an artificial intelligence generated response to a search query. We overrule the objection and admit the exhibit because the Assessor did not state specific grounds for the objection. But we give the exhibit no weight because it does not reference any legal authority and it misstates the current law.

FINDINGS OF FACT

9. The subject property consists of multiple pre-engineered metal structures of approximately 33,000 sq. ft. located on 4.68 acres of land. The structures were assembled in 2008 and 2021 and include auto service areas and office space. *Pet'r Ex. 3; Smith testimony; Kaufman testimony.*
10. The 2024 assessment under appeal of \$2,444,300 is a decrease from the prior year's assessment of \$2,547,800. *Pet'r Ex. 4.*

CONTENTIONS

A. RPJH's Contentions

11. RPJH argued that the Assessor used the incorrect pricing schedule to determine the property's value. It contended that under the Indiana Real Property Assessment Guidelines the improvements should be assessed using the General Commercial Kit ("GCK") cost schedule, rather than General Commercial Models ("GCM") schedule, because it is a pre-engineered metal structure. RPJH also argued that there were errors in the interior finish adjustments. *Smith testimony; Pet'r Exs. 3-5.*
12. In addition, RPJH argued that under Indiana Code § 6-1.1-4-4.9 the Assessor has the burden to prove that the change from the GCK to GCM cost schedule was correct. RPJH further argued that the Assessor failed to offer any evidence supporting that change and thus the assessment should revert back to the GCK cost schedule. *Smith testimony; Pet'r Ex. 9.*

B. Assessor's Contentions

13. The Assessor testified that the PTABOA ordered all of the improvements assessed under the GCM schedule in order to account for their use. *Kaufman testimony.*

BURDEN OF PROOF

14. 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.” I.C. § 6-1.1-15-20(a) (effective March 21, 2022).
15. 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.*
16. 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).
17. Here, RPJH’s assessment did not increase by more than 5% between 2023 and 2024, rather it decreased. Thus, RPJH has the burden of proof. If the totality of the evidence is insufficient to prove any value, then the current assessment is presumed correct.

ANALYSIS

18. Because neither party provided reliable evidence of value, we order no change to the current assessment.
 - a) 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).
 - b) 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.
 - c) 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.

- d) 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).
- e) Here, RPJH had the burden of proof but failed to provide any market-based evidence supporting any value. Instead, RPJH argued the Assessor used the wrong cost schedule and made errors in the finish adjustments. But as discussed above, simply attacking the methodology used to develop the assessment is insufficient to establish a value. *Piotrowski*, 177 N.E.3d at 133. Rather, RPJH needed to provide market-based evidence to “demonstrate that its 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). Because RPJH did not provide market-based evidence to support any value, it failed to make a case for any change in the assessment.
- f) RPJH also argued that I.C. § 6-1.1-4-4.9 puts the burden on the Assessor to prove the changes in the cost schedules were correct. But RPJH misstates the law. I.C. § 6-1.1-4-4.9 reads in relevant part:

If the township assessor, or the county assessor if there is no township assessor for the township, changes the underlying parcel characteristics, including age, grade, or condition, of a property from the previous year’s assessment date, the township or county assessor shall document:

- (1) each change; and
- (2) the reason that each change was made.

This statute only provides that the Assessor must document certain changes and the reasons for them. It does not address the burden of proof at all.² Thus, RPJH has failed to show that it is entitled to any relief on these grounds.

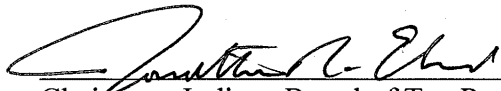
² Indiana Code § 6-1.1-4-4.4 did put the burden on the Assessor to show changes in parcel characteristics were valid, but that statute was repealed in 2022.

- g) The Assessor did not request any change in the assessment or present any reliable evidence of value.

FINAL DETERMINATION

19. Neither party presented any reliable, market-based evidence for the value of the subject property. Because the totality of the evidence is insufficient to support any value, the current assessment is presumed correct. Thus, we order no change to the 2024 assessment.

ISSUED: OCTOBER 21, 2025



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>.