

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-013-02-1-5-00002
Petitioner: Ray A. Hoisington
Respondent: Department of Local Government Finance
Parcel #: 005302400110059
Assessment Year: 2002

The Indiana Board of Tax Review (the "Board") issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. On March 25, 2004, a Notice of Final Assessment was sent to the Petitioner indicating that the Petitioner had participated in an informal hearing as described in Ind. Code § 6-1.1-4-33. The Department of Local Government Finance (DLGF) determined that the Petitioner's total property tax assessment for the subject property was \$125,400.
2. The Petitioner filed a Form 139L on April 22, 2004.
3. The Board issued a notice of hearing to the parties dated June 24, 2004.
4. A hearing was held on August 31, 2004, in Crown Point, Indiana before Special Master Joan L. Rennick.

Facts

5. The subject property is located at: 13701 Lauerman #23, Cedar Lake, Hanover Township, Lake County, Indiana.
6. The subject property is a residential one family dwelling.
7. The Special Master did not conduct an on-site inspection of the property.
8. Assessed Values of subject property as determined by the DLGF are:

Land \$ 31,100 Improvements \$ 94,300

9. Assessed Values requested by Petitioner on the Form 139L are:

Land \$ 15,000 Improvements \$ 90,000

10. The following persons were present and sworn in at hearing:

For Petitioner:

Ray A. Hoisington, Taxpayer.

For Respondent:

Cathi Gould, Staff Appraiser, Cole-Layer-Trumble.

Issues

11. Summary of Petitioner's contentions in support of alleged error in assessment:

- a) Only land value is being contested in this appeal. *Hoisington testimony*
- b) The subject lot is part of Cedar Lake Bible Conference (Bible Conference) grounds. Because it is part of the Bible Conference grounds, the issue of taxes has been a problem over the years and has never been answered. The property is leased and technically the Bible Conference should be paying the taxes. However, because the leases are for extended periods of time, the Petitioner has been paying the taxes. *Hoisington testimony.*
- c) Lots across from and adjacent to the subject lot are receiving negative influence factors. The subject lot is not receiving any negative influence factors. *Hoisington testimony & Petitioner Exhibits 2, 5, 6, 7, and 8.*
- d) Because the subject lot is the same size as that represented in Petitioner Exhibit 8, the influence factor for the subject lot should be the same. *Hoisington testimony.*

12. Summary of Respondent's contentions in support of assessment:

- a) Taxpayer attended the informal hearing and no changes were made. It is unclear why no changes were made. *Gould testimony.*
- b) A lease was submitted at the informal hearing but it does not state who is responsible for the taxes. *Gould testimony.*

Record

13. The official record for this matter is made up of the following:

- a) The Petition, and all subsequent pre-hearing and post-hearing submissions by either party.
- b) The tape recording of the hearing labeled BTR # 867.
- c) Exhibits:
 - Petitioner Exhibit 1: Notice of Final Assessment dated March 25, 2004.
 - Petitioner Exhibit 2: 2002 subject's property record card (PRC).
 - Petitioner Exhibit 3: Form 139L petition.
 - Petitioner Exhibit 4: Withdrawn (Repeat of Exhibit 2).

Petitioner Exhibit 5: PRC for 13816 Laureman Rd.
Petitioner Exhibit 6: PRC for 13728 Lauerman.
Petitioner Exhibit 7: PRC for 13701 Lauerman #33.
Petitioner Exhibit 8: PRC for 13701 Lauerman #24.

Respondent Exhibit 1: Form 139L petition.
Respondent Exhibit 2: Subject's PRC.
Respondent Exhibit 3: PRC for 8220 W. 126th Pl.
Respondent Exhibit 4: PRC for 13704 Lauerman St.
Respondent Exhibit 5: PRC for 10520 129th Ave.
Respondent Exhibit 6: Top twenty comparable properties and statistics.

Board Exhibit A: Form 139L petition.
Board Exhibit B: Notice of Hearing on Petition.
Board Exhibit C: Hearing Sign-In Sheet.

d) These Findings and Conclusions.

Analysis

14. During the hearing, the Respondent requested a brief recess from the Special Master in order to review the evidence submitted by the Petitioner as it pertained to the issue of applying an influence factor to the subject lot. The Special Master granted the recess.
15. At the end of the requested recess, and again on the record, the Respondent stated that she did some research and found that 50% negative influence factors were given to lots not directly on the water.
16. The Respondent further stated that she had recalculated the land assessment for the subject lot based on the Petitioner's evidence. The Respondent stated that it was determined the subject lot was 40 feet by 105 feet and, after applying a negative influence factor of 50%, the corrected assessed value for the land was \$12,800.
17. The Petitioner stated that this assessment would be satisfactory to him.

Conclusions

18. After reviewing the evidence submitted by the Petitioner, the Respondent agreed that the subject lot should receive a negative influence factor. The Respondent recalculated the assessment of the subject lot by applying a 50% negative influence factor to the 40-foot by 105-foot lot. The resulting value was \$12,800. The Petitioner accepted this assessment.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should be changed.

ISSUED: _____

Commissioner,
Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.