

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

Petition: 53-008-23-1-5-00515-23
Petitioner: Megan Reece
Respondent: Monroe County Assessor
Parcel: 53-08-18-103-003.332-008
Assessment Year: 2023

The Indiana Board of Tax Review issues this determination, finding and concluding as follows:

Procedural History

1. Megan Reece appealed her property's 2023 assessment. On July 6, 2023, the Monroe County Property Tax Assessment Board of Appeals ("PTABOA") held a hearing on Reece's appeal. Six days later, the PTABOA issued a determination upholding the assessment of \$353,800 (\$81,200 for land and \$272,600 for improvements). On August 18, 2023, Reece filed a Form 131 petition with us seeking to have her assessment reduced to \$314,800.
2. We initially scheduled this matter for a telephonic hearing on February 6, 2024. We granted Reece's request for continuance and rescheduled the hearing for April 16, 2024. Because Reece did not call in for the hearing, we issued a Notice of Dismissal on April 18, 2024. Upon further review, we determined that Reece did not receive notice of the rescheduled hearing. Thus, on May 10, 2024, we set aside our dismissal, and we subsequently rescheduled the hearing for June 26, 2024. We granted the Assessor's request for continuance and again rescheduled the hearing to August 8, 2024.
3. Our designated administrative law judge, Joseph Stanford, held a telephonic hearing on Reece's petition as scheduled. Neither he nor the Board inspected the property. Reece appeared *pro se*, and Marilyn Meighen appeared as counsel for the Assessor. Reece and Judith Sharp, the Monroe County Assessor, testified under oath.

Record

4. The official record for this matter includes the following:

Exhibit 1: Spreadsheet showing sales in Reece's neighborhood.

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

Findings of Fact

6. Reece's property is located at 3521 South McDougal Street in Bloomington. The Assessor admitted that the property's assessment increased by more than 5% between 2022 and 2023.

Discussion

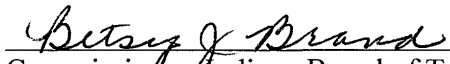
7. The Assessor admitted she had the burden of proof. *Meighen admission; See also, I.C. § 6-1.1-15-20(b)* (effective March 21, 2022) (providing that an assessor has the burden of proof where a property's assessment increased by more than 5% over the previous year's assessment). She therefore presented her case first. When the Assessor finished presenting her case, she and Reece agreed to a value of \$337,600.

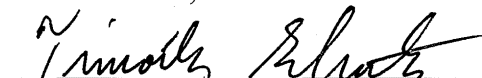
Conclusion

8. Based on the parties' agreement, we order that the property's 2023 assessment be changed to \$337,600.

Date: November 6, 2024


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>.

¹ The Assessor emailed 13 exhibits, labeled A-M, approximately a week before the hearing that was scheduled for April 16, 2024, but she did not offer them as evidence.