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

Petitions:	**74-017-24-1-5-00630-25 & 74-017-25-1-5-00631-25**
Petitioner:	**Santa Claus Holdings LLC**
Respondent:	**Spencer County Assessor**
Parcel:	**74-15-23-200-004.001-017**
Assessment Years:	**2024 & 2025**

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

Procedural History

1. On July 22, 2024, Santa Claus Holdings LLC ("Santa Claus") bought the property that is the subject of these appeals. For the 2024 assessment year, the property was assessed for the following values:

Land	**Improvements**	**Total**
$29,800	$283,500	$313,300

2. As discussed in more detail below, there is no evidence to show that Santa Claus or the previous owner filed a written appeal with the Assessor for the 2024 assessment year.

3. We similarly do not have a copy of a written appeal for 2025. Nonetheless, the Spencer County Property Tax Assessment Board of Appeals ("PTABOA") issued a notice setting an appeal hearing on the 2025 assessment for August 14, 2025.

4. Following that hearing, the PTABOA issued a Form 115 determination lowering the 2025 assessment to the following values:

Land	**Improvements**	**Total**
$29,800	$247,300	$277,100

5. On September 19, 2025, Santa Claus filed two Form 131 petitions with us: one for 2024 and another for 2025. On each petition, Santa Claus elected to have the appeals heard on our small claims docket. Neither party asked to remove the appeals to our standard docket.

6. Because Santa Claus did not provide a Form 130 petition or Form 115 determination for either appeal, we issued a notice of defect for both petitions. Santa Claus responded that it had made "repeated attempts to communicate with the local assessor regarding Form 130" and asserted that it had "difficulty in obtaining Form 130 from the local assessor." *October 20, 2025, Letter to Board.* It attached emails, none of

which reference Form 130 petitions. Santa Claus also provided the Form 115 determination for 2025 and minutes from the PTABOA hearing. *Id.*

7. We scheduled a telephonic hearing on Santa Claus's appeals for May 19, 2026. Two months before the hearing, the Assessor moved to dismiss the 2024 petition. We address that motion in more detail below.

8. Our designated Administrative Law Judge, Jeremy Eglen ("ALJ"), held the hearing as scheduled. Neither he nor the Board inspected the subject property. Clifford Stidham, Jr., member of Santa Claus Holdings LLC, appeared on behalf of Santa Claus. Melissa Woolard, Spencer County Assessor, appeared on her own behalf.

9. The following people testified under oath: Stidham, Woolard, and Austin Buddell, an appraisal supervisor for Tyler Technologies, Inc., which is Spencer County's reassessment contractor.

Record

10. The official record for this matter includes the following exhibits:

Santa Claus's Exhibits:

Exhibit 1	Timeline of events
Exhibit 2	Email from real estate broker and listing for the subject property
Exhibit 3	Spreadsheet of assessments and property record cards ("PRCs") for subject property and six nearby properties
Exhibit 4	PRCs for the same seven properties as Ex 3 printed 8/11/2025
Exhibit 5	Emails to Assessor requesting PTABOA hearing recordings
Exhibit 6	PTABOA hearing minutes
Exhibit 7	2025 Form 115 for the subject property

Assessor's Exhibits:

Exhibit A	2024 Form 11 notice and mailing information
Exhibit B	2023 PRC for the subject property
Exhibit C	2026 PRC for the subject property[1]
Exhibit D	Sales Disclosure for the subject property dated 7/22/2024
Exhibit E	Assessor's Motion to Dismiss

11. The official record also includes: (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] Budell identified this as the 2024 PRC. But the values from the second page of the card match the values from the column for 2026 rather than 2024.

Findings of Fact

12. The subject property contains a one-story commercial building with a mezzanine. The first-floor is 5,000 square feet, while the mezzanine is 750 square feet. *Exs. B-C.*

13. On July 31, 2023, the subject property was listed for sale with an asking price of $399,000. The property was apparently vacant at the time, but Oakland City University had previously leased it for office space. The owner, Jolene Hays, lowered the list price to $379,000 in October 2023. She lowered the price two more times: once in January 2024 ($349,000), and again in April 2024 ($295,000). *Stidham testimony; Budell testimony; Exs. 1-2.*

14. On July 22, 2024, Santa Claus bought the property for $280,000. We find that the sale was an arm's length transaction because:

    - The parties were unrelated;
    - The property was on the market for almost a year;
    - No unusual concessions or conditions were noted in the sales disclosure; and
    - The ultimate sale price was well below the asking price.

    Exs. 1, D.

15. After buying the property, Santa Claus leased it to a tenant for use as a dance studio. *Stidham testimony*; *Ex. C.*

16. At some point, the Assessor's office determined that commercial buildings assessed using the General Commercial Kit ("GCK") model from the Department of Local Government Finance's (the "DLGF") assessment guidelines were systematically under-valued. During the 2022-2025 reassessment cycle, the Assessor largely reassessed those buildings using either the General Commercial Industrial ("GCI") or General Commercial Mercantile ("GCM") models. *Budell testimony*; *see also*, 2021 REAL PROPERTY ASSESSMENT GUIDELINES (incorporated by reference at 50 Ind. Admin. Code 2.4-1-2(b) (2020)) at App. D (setting out general commercial building models).

17. In 2023, the Assessor valued the subject building using the GCK model and assessed the property for $119,800, with $85,900 allocated to the building. For 2024, she used the GCM model and assessed the property for $313,300. The total value for the improvements was $283,500. It is unclear precisely how much of that was for the building because the Assessor did not offer the 2024 PRC. But given that the only other improvement listed on the 2023 and 2026 PRCs was paving valued at less than $3,000, we find that the Assessor valued the building for at least $280,500. *Budell testimony; Ex. B; see also Ex. C.*[2]

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[2] The 2026 property record card contains the following note from December 19, 2023: "FIELD WORK GCK to GCM, Fire res to Frame."

18. Santa Claus offered PRCs for five other properties along the same street as the subject property. Only two sold within a year of 2024 or 2025. All the properties had commercial buildings. In 2026, all the buildings were assessed using the GCI or GCM models. There is no evidence to show that the buildings were previously assessed using the GCK model. None of them had assessment increases between 2023 and 2024 comparable to the increase in the subject property's assessment when the Assessor changed the building's assessment model from GCK to GCM. *Ex. 3.*

19. The five properties differed from the subject property in various ways, including the buildings' size, effective age, and construction quality. Santa Claus did not explain how any of those differences affected the properties' relative values. We therefore find the raw assessment and sales data for those properties insufficient to demonstrate the subject property's market value-in-use. *Exs. 1, 3; see also Stidham testimony.*

20. Form 11 notices for the 2024 assessment year, including a notice for the subject property, were mailed on April 19, 2024. The subject property's notice was mailed to Hays, who owned the property both on the mailing date and the January 1, 2024, assessment date. The notice listed the following reasons for the change in assessment: "Land Classification Change GENERAL REVALUATION." *Budell testimony; Ex. A.*

21. In 2025, the Assessor valued the subject property for $323,100—an increase of 3.1% over 2024. On appeal before the PTABOA, however, she acknowledged that the property was over-valued and proposed reducing the assessment to $277,100, which she based on corrections to the building's quality and use-type. The PTABOA agreed and issued a determination reducing the assessment to that amount. *Ex. 6.*

22. At the time Santa Claus bought the property, it was unaware of any major changes to the assessment. Santa Claus' member, Clifford Stidham, Jr., relied on the online PRC, which had not been updated. He based the five-year commercial lease between Santa Claus and the property's new tenant on anticipated annual property tax increases of no more than 15% throughout the term. *Stidham testimony.*

23. Santa Claus did not learn about the dramatic difference between the property's 2023 and 2024 assessments until April 2025, when it received the 2024 tax bill. Sometime in June of 2025, Stidham contacted the Assessor's office. Stidham testified that he was told by an unnamed person that he had no right to appeal the 2024 assessment because of the change in the property's ownership. He did not say that he attempted to file a written appeal for that year or that the Assessor's office refused to allow him to do so. *Stidham testimony; Ex. 1.*

24. There is nothing in the record to show that Santa Claus filed a written notice of appeal with the Assessor for either year at issue. Nonetheless, in a June 25, 2025, email, the Assessor reached out to Stidham "in regards to the appeal" for the subject property. She offered to lower the assessment. Although she did not say which year she was referring to, we find that the context indicates she was referring to 2025. In his reply, Stidham referenced the 2025 assessment. And the PTABOA issued a notice setting

an appeal hearing for the January 1, 2025, assessment date. *Attachs. to Santa Claus's resp. to notice of defect.*

25. At the PTABOA hearing, Santa Claus discussed both the 2024 and 2025 assessments. The Assessor proposed reducing the assessment to $277,100, which the PTABOA adopted as the property's value for 2025. The PTABOA did not purport to rule on the 2024 assessment or otherwise indicate that the 2024 assessment was before it. It did reference Santa Claus's arguments and explained that "prior years' taxes/payments cannot be retroactively adjusted . . . except for black-and-white data errors." *Form 115 determination; Ex. 6.*

Conclusions of Law and Analysis

A. We grant the Assessor's motion to dismiss Santa Claus's 2024 appeal to us because Santa Claus did not file a written appeal notice for that year with the Assessor.

26. As explained above, the Assessor filed a motion to dismiss Santa Claus's Form 131 petition for 2024. She asserted two grounds: (1) that Santa Claus did not file an appeal for that year, and (2) that it did not own the property on the January 1, 2024, assessment date. We did not rule on the motion before the hearing, and the ALJ allowed the parties to offer evidence and make additional arguments regarding the motion at the hearing's outset. The Assessor argued that Santa Claus did not timely appeal the 2024 assessment. We view that as consistent with the arguments from her motion.

27. In its written response, Santa Claus did not expressly claim to have filed an appeal for 2024. It instead alleged that the Assessor had failed to timely update her files and that she ignored multiple statutes during the 2024 assessment. According to Santa Claus, those failures affected what it paid for the property and how it structured its lease to the dance studio. It claimed that the "errors will follow the property into future years (2025)." Santa Claus echoed those arguments at the hearing. *Stidham argument; Email resp. to Mot. to Dismiss.*

28. We find that Santa Claus failed to file a written notice of appeal for 2024 with the Assessor and therefore grant the motion to dismiss. To appeal an assessment, a taxpayer may file written notice with the county assessor on a form designated by the DLGF. Ind. Code § 6-1.1-15-1.1(a). The DLGF has promulgated Form 130 (State Form 53958) for that purpose. Depending on the errors alleged, there are different deadlines. For errors relating to a property's assessed value, the taxpayer must file its written appeal by June 15 of the assessment year if notice of the assessment is mailed by May 1 of that year. I.C. § 6-1.1-15-1.1(b)(2). To challenge other enumerated errors, a taxpayer must file its written appeal within three years after the taxes are first due. I.C. § 6-1.1-15-1.1(b).

29. There is no evidence that Santa Claus filed a written appeal of its 2024 assessment with the Assessor. While that is similarly true for 2025, both the Assessor and the

PTABOA acknowledged that an appeal had been filed for that year. They did not similarly acknowledge that Santa Claus filed an appeal for 2024.

30. Indeed, Santa Claus does not claim that it filed a written appeal for 2024. At most, Stidham made a vague reference to having been told he had no right to appeal the 2024 assessment. But he did not claim that the Assessor prevented him from filing a written notice of appeal. *See Middleton Motors, Inc. v. Indiana Dep 't of State Revenue, Gross Income Tax Div.*, 380 N.E.2d 79, 81 (Ind. 1978) (explaining that when the legislature enacts procedures and timetables which act as a precedent to the exercise of some right or remedy, those procedures cannot be circumvented by the unauthorized acts and statements of state government officers, agents or staff) (citations omitted).

B. Santa Claus failed to prove it was entitled to relief on its 2025 appeal.

31. In its Form 131 petition for 2025, Santa Claus alleged that the subject property's assessed value is incorrect and that there were errors relating to the assessment's legality and constitutionality. We begin with Santa Claus's challenge to the property's assessed value.

1. <u>The only probative valuation evidence demonstrates that the subject property was under-assessed.</u>

32. Generally, a taxpayer has the burden of proof when challenging a property's 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." Ind. Code § 6-1.1-15-20(a) (eff. Mar. 21, 2022). If the totality of the evidence does not suffice to prove the property's true tax value, the presumption holds. I.C. § 6-1.1-15-20(f).

33. However, the burden of proof shifts if the property's assessment, as last determined by an assessing official or county PTABOA, "increased more than five percent (5%) over the property's assessment for the prior tax year[.]" I.C. § 6-1.1-15-20(a)-(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." I.C. § 6-1.1-15-20(b). If the burden has shifted, and "the totality of the evidence presented to the [B]oard 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).

34. The subject property's assessment decreased between 2024 and 2025, dropping from $313,300 to $277,100. We therefore must presume the assessment equals the property's true tax value, unless rebutted by probative evidence that demonstrates a different value.

35. We are the trier of fact in property tax appeals, and our 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 us. I.C. § 6-1.1-15-20(f). Our conclusion "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).

36. 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). For non-agricultural property types, 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 (incorporated by reference 50 Ind. Admin. Code 2.4-1-2(a) (2020)) at 2.

37. To meet its burden of proof, a party "must present objectively verifiable, market-based evidence" of a property's value. *Piotrowski BK #5643, LLC v. Shelby Cnty. Ass'r,* 177 N.E.3d 127, 132 (Ind. Tax Ct. 2021) (citation omitted). 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 & Dev., LLC v. Jennings Cnty. Ass'r*, 842 N.E.2d 899, 900 (Ind. Tax Ct. 2006), *review denied*. This is because the "formalistic application" of the procedures and schedules from the DLGF's assessment guidelines lacks the market-based evidence necessary to establish a specific property's market value-in-use. *Piotrowski,* 177 N.E.3d at 133.

38. 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. Ass'r*, 119 N.E.3d 1152, 1156 (Ind. Tax Ct. 2019) (citation and internal quotation marks omitted). Finally, the evidence must reliably indicate the property's value as of the valuation date. *O'Donnell v. Dep't of Loc. Gov't. Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006). For the 2025 assessment year, the valuation date was January 1, 2025. Ind. Code § 6-1.1-2-1.5(a); 50 Ind. Admin. Code 27-5-2(c).

39. Santa Claus did not offer sufficient market-based evidence to demonstrate the subject property's market value-in-use. At most, it offered PRCs for five nearby properties. Beyond the fact that the properties were all on the same street and had commercial buildings, Santa Claus did not demonstrate that they were comparable to the subject property. Nor did Santa Claus explain how relevant differences in the properties' characteristics, such as differences in building size, effective age, and construction quality, affected their relative values. *See Long v. Wayne Twp. Ass'r,* 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005), *review denied* (holding that taxpayers' sales data lacked probative value because they did not explain how the characteristics of their property compared to purportedly comparable properties or how any difference affected their relative values). Santa Claus has failed to meet its burden.

40. Santa Claus primarily relied on what it characterized as (1) a lack of uniformity and equality in assessments, (2) an "[e]qualization mandate" under Indiana Code § 6-1.1-13-6, (3) a failure to follow mass appraisal standards requiring assessors to apply "uniform trend factors," (4) the Assessor's prohibited sales chasing, and (5) a failure to update property record card data. *Form 131 petition.*

41. These arguments are misplaced.. First, Santa Claus is wrong that assessors may only assess properties by applying identical trend factors. *See* 50 Ind. Admin. Code 27-5-1(a) ("[i]t is necessary to observe and evaluate, but not always to change, the assessment of each property each year in order to achieve current market value-in-use."). Second, and more importantly, reliance on mass-appraisal methodology does not demonstrate a property's market value-in-use. *Eckerling v. Wayne Twp. Assessor*, 841 N.E.2d 674, 675-76 (Ind. Tax Ct. 2006). To the extent these arguments raise challenges to uniformity and equality, we address them below.

42. The Assessor offered probative market-based evidence to demonstrate the subject property's true tax value: the price Santa Claus paid to buy the property. The sale was an arm's-length transaction, and both the seller and Santa Claus used the property for commercial purposes, albeit not identical ones. And the sale occurred less than five months before the January 1, 2025, valuation date. Absent evidence showing significant changes in the market during that brief period, we find that the sale price suffices to demonstrate the property's true tax value.

43. Although the Assessor asks us to raise the assessment to match the sale price, she herself proposed the assessment of $277,100, which the PTABOA adopted in its determination. We decline to order an increase to the assessment.

2. <u>Santa Claus failed to prove the assessment should be adjusted based on uniformity or equality.</u>

44. We now turn to the remainder of Santa Claus's claims, alleging a lack of uniformity and equality in assessments.

45. The Indiana Constitution's Property Taxation Claus directs the General Assembly to "provide, by law, for a uniform and equal rate of property assessment and taxation" and to "prescribe regulations to secure a just valuation for taxation of all property." Ind. Const. art. 10 § 1(a); *see also, Thorsness v. Porter Cnty. Ass'r*, 3 N.E.3d 49, 51 (Ind. Tax Ct. 2014). The Property Taxation Claus, however, does not require "absolute and precise exactitude as to the uniformity and equality of each individual assessment." *State Bd. of Tax Comm'rs v. Town of St. John*, 702 N.E.2d 1034, 1040 (Ind. 1998).

46. A claim for relief based on a lack of uniformity and equality necessarily hinges on the standards for valuing properties under our State's assessment system. Before the switch to our current system, true tax value was determined under the State Board of Tax Commissioners' assessment regulations and bore no relation to any external, objectively verifiable measurement standard. *Westfield Golf Prac. Ctr., LLC v.*

Washington Twp. Ass'r, 859 N.E.2d 396, 398 (Ind. Tax Ct. 2007). That changed under the new system, which incorporates market value-in-use as its external, objectively verifiable benchmark. The focus shifted from examining how assessment regulations were applied to examining whether a property's assessed value reflects that external benchmark. *Id.* at 399. Thus, "the end result—a uniform and equal rate of assessment—is required, but there is no requirement of uniform procedures to arrive at that rate." *Id.* (citation and internal quotation marks omitted).

47. In *Westfield Golf*, the Tax Court explained that one method for proving a lack of uniformity and equality is to present ratio studies, comparing the assessments of properties within an assessing jurisdiction with objectively verifiable data, such as sale prices or market value-in-use appraisals. *Id.* at 399 n. 3. And the DLGF has incorporated into its rules the International Association of Assessing Officers' April 2013 Standard on Ratio Studies ("IAAO Standard"). *Thorsness,* 3 N.E.3d at 53-54 (referring to an earlier version of the IAAO Standard); 50 Ind. Admin. Code 27-1-4. The taxpayer in *Westfield Golf* lost its uniformity-and-equality claim because it focused solely on the base rate used to assess its driving-range landing area compared to the rates used to assess other driving ranges and failed to show the actual market value-in-use for any of the properties. *Westfield Golf*, 859 N.E.2d at 399.

48. In *Thorsness*, the Tax Court rejected a taxpayer's claim for an individual equalization adjustment based on the lack of uniformity in assessments, and in doing so, expanded on its discussion from *Westfield Golf* about the use of ratio studies. *Thorsness*, 3 N.E.3d at 53-54. The taxpayer in *Thorsness* offered evidence showing that while his property was assessed at 99.9% of its sale price, six other properties from his subdivision were assessed at an average of 79.5% of their recent sale prices. *Id.* at 50. At the administrative level, we rejected the taxpayer's claim on the grounds that his evidence neither conformed to professionally accepted standards nor was based on a statistically reliable sample. *Id.*

49. In upholding our determination, the Tax Court first discussed the 1999 version of the IAAO Standard, which the DLGF had incorporated into its rules for the years under appeal in that case. *Id.* at 53. As is true under the current standard, the 1999 version required valid ratio studies to be based on data that was both appropriately stratified and statistically analyzed. *Id.*; IAAO Standard at 24. Also like the current standard, the 1999 version required statistical measures of assessment accuracy and uniformity to be calculated for the entire taxing district and each stratum therein. *Thorsness* 3 N.E.3d at 54; *See also*, IAAO Standard at 9, 24 (discussing stratification), 27-29 (discussing statistical analysis). And the DLGF had declared the coefficient of dispersion as "the yardstick by which uniformity is measured in Indiana's townships." *Id.* (citing 50 IND ADMIN. CODE 14-7-1 (repealed April 8, 2010) and 2002 REAL PROPERTY ASSESSMENT MANUAL at 6). The Court explained that while the taxpayer's evidence was relevant, it did not show that his property was assessed and taxed at a level exceeding the common level of assessment within his township overall. *Thorsness* 3 N.E.3d at 54.

50. Santa Claus broadly compared the subject property's assessment, and its annual increases, to the assessments and increases for five other properties from the same street. But it did not offer recent sale prices or any other probative evidence to show the market value-in-use (and therefore the rate of assessment) for most of those properties. Under *Westfield Golf*, that type of methodological evidence has little relevance.

51. Santa Claus did offer some limited data from which the rate of assessment for two of the properties arguably might be computed, even if it did not calculate that rate. But like the taxpayer in *Thorsness*, Santa Claus did not calculate a coefficient of dispersion or any other statistic to measure uniformity. And it did not show that such a limited sample is statistically reliable.

52. Santa Claus also claimed the Assessor engaged in sales chasing. Sales chasing is "the practice of selectively changing values for properties that have been sold, while leaving other values alone." *Big Foot Stores LLC v. Franklin Twp. Ass'r*, 919 N.E.2d 621, 623 n.5 (Ind. Tax Ct. 2009);[3] *see also*, 50 Ind. Admin. Code 27-11-2(a) (describing sales chasing as "the practice of adjusting the value on properties that sold without regard to the market analysis performed in setting values for the population").

53. To support its claim, Santa Claus pointed to what Stidham characterized as the "very interesting timing" in the Assessor first increasing the assessment by 161.5% after the property was listed for sale and then later reducing it to $277,100 after Santa Claus bought the property for $280,000.

54. We find that the increase in 2024 was the result of the Assessor's ongoing efforts to reassess commercial buildings that had been valued based on the GCK model using what she viewed as the more accurate GCM or GCI models. For 2025, she continued to use a GCM model to value the property and increased the assessment by $9,800 over the 2024 level before agreeing to a reduction on appeal. Accordingly, we do not find selective reassessment. Likewise, the consideration of evidence of a recent sale of the property does not establish sales-chasing. *See Hubler Realty Co. v. Hendricks Cnty. Ass'r*, 938 N.E.2d 311, 314-15 (Ind. Tax Ct. 2010) (finding no sales chasing where assessor originally determined an assessment but both she and the county property tax assessment board of appeals considered the sale price on appeal). We therefore find that the Assessor did not engage in sales chasing.

3. <u>Santa Claus's remaining claims are not within our jurisdiction.</u>

55. Santa Claus claimed that the Assessor failed to update assessment information, including the assessment information for the subject property. To illustrate, it offered

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[3] The Tax Court explained that sales chasing is closely related to "selective reappraisal" one taxpayer or a small group of taxpayers are singled-out for revaluation or for first-time assessment when similar property is not assessed for any additional tax liability, and "spot assessment[,]" which involves "the practice of reassessing only those properties that were the subjects of recent sales while leaving undisturbed the assessed valuations of properties in the same class of property that have not been sold." *Big Foot Stores LLC v. Franklin Twp. Ass'r*, 919 N.E.2d 621, 623 n.5 (Ind. Tax Ct. 2009) (internal citations omitted).

PRCs that it printed in August 2025 but that did not show the properties' 2025 assessments. In the subject property's case, the PRC still identified Hays as the property's owner.

56. It is not within the Board's jurisdiction to oversee a county assessor's internal operations. Because Santa Claus has not established how the failure to update the property record card resulted in error in the assessment, we have no grounds to order relief.

57. Finally, Santa Claus claimed that the Assessor violated the Indiana Access to Public Records Act ("APRA") by failing to timely update property record cards or provide it with a recording of the PTABOA hearing as requested. The Board has no jurisdiction over APRA disputes.

Conclusion

58. Because Santa Claus did not file a written appeal of the subject property's 2024 assessment with the Assessor, we dismiss its appeal to us for that year. For 2025, we find that the property's $280,000 sale price demonstrates its true tax value. Because the Assessor herself proposed the current assessment of $277,100, however, we order no change. Finally, Santa Claus failed to prove any error relating to the assessment's legality or constitutionality.

DATE: August 17, 2026

Jonathan R. Elrod
Chairman, Indiana Board of Tax Review

Timothy Schultz
Commissioner, Indiana Board of Tax Review

Brandee A. Charon
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 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>.