REPRESENTATIVE FOR PETITIONER: Brigham Michaud
JONES PYATT LAW LLC

REPRESENTATIVE FOR RESPONDENT: Nick J. Cirignano
ZIEMER, STAYMAN, WEITZEL & SHOULDERS, LLP

BEFORE THE
INDIANA BOARD OF TAX REVIEW

REBECCA A. SCHUMACHER TRUST,	)	Petition Nos.: 87-011-24-1-1-01144-24
	)	87-011-24-1-1-01145-24
Petitioner,	)	
	)	Parcel Nos.: 87-02-36-400-014.000-011
v.	)	87-02-36-400-015.000-011
	)	
WARRICK COUNTY ASSESSOR,	)	County: Warrick
	)	
Respondent.	)	Assessment Year: 2024

FINAL DETERMINATION

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

INTRODUCTION

1. The Rebecca A. Schumacher Trust contested the 2024 assessments of two parcels it owns in Warrick County. Because the assessments for both parcels increased by more than 5% between 2023 and 2024, the Assessor had the burden of proof. She claimed she properly reclassified portions of each parcel from agricultural land to residential excess acres and correctly assessed those acres using a market rate derived from comparable sales, and that she assessed the portions of each parcel that are tillable land by correctly applying the assessment guidelines from the Department of Local Government Finance ("DLGF"). However, the Assessor did not demonstrate that residential excess acres was the proper

land classification, or that all the land she assessed as tillable was in fact tillable. As a result, she failed to prove that the 2024 assessments accurately reflect the parcels' true tax values. And because neither party ultimately provided sufficient evidence from which to determine the parcels' true tax values, we must presume their true tax values equal their respective assessments from 2023.

PROCEDURAL HISTORY

2. On June 13, 2024, the Trust filed Form 130 notices challenging the 2024 assessments of its two parcels located on North Jeep Trail Road in Dale, Indiana. On October 31, 2024, the Warrick County Property Tax Assessment Board of Appeals ("PTABOA") issued Form 115 final determinations valuing Parcel 87-02-36-400-014.000-011 ("Parcel 014") at $64,000 (land only), and Parcel 87-02-36-400-015.000-011 ("Parcel 015") at $100,300 (land only).

3. On December 16, 2024, the Trust filed Form 131 petitions for both parcels with the Board. On September 16, 2025, our designated administrative law judge, David Smith ("ALJ"), held a hearing on the petitions via videoconference. Neither he nor the Board inspected the Trust's parcels.

4. The Trust appeared by counsel Brigham Michaud and the Assessor appeared by counsel Nick J. Cirignano. Rebecca Schumacher, Luke Lubbehusen, Warrick County Assessor Sarah Redman, and Second Deputy Assessor Amanda Schooler, testified under oath.

5. The Trust submitted the following exhibits without objection:

Petitioner Ex. P-1:	Farm lease contract for 2023-2025
Petitioner Ex. P-2:	Aerial photo of subject properties
Petitioner Ex. P-3:	United States Department of Agriculture ("USDA") Farm 3409 Tract 1723 Certification Map
Petitioner Ex. P-4:	USDA Farm Service Agency ("FSA") Form 156 Farm 3409 Crop Year 2024
Petitioner Ex. P-5:	USDA FSA Form 156 Farm 3409 Crop Year 2023

Petitioner Ex. P-6:	2023 & 2024 Property Record Cards ("PRC") for subject properties
Petitioner Ex. P-7:	2021 Real Property Assessment Guidelines-Chapter 2-Land valuation
Petitioner Ex. P-8:	Form 130 petitions for subject properties
Petitioner Ex. P-9:	Form 131 petitions for subject properties
Petitioner Ex. P-10:	Sodbuster and Swampbuster news articles
Petitioner Ex. P-11:	December 2023 DLGF Agricultural Land Assessments presentation
Petitioner Ex. P-12:	PRC and photo for Parcel 87-04-02-300-001.000-007
Petitioner Ex. P-13:	PRC and photo for Parcel 87-04-02-300-011.000-007
Petitioner Ex. P-14:	PRC and photo for Parcel 87-04-02-400-016.000-007
Petitioner Ex. P-15:	PRC and photo for Parcel 97-04-02-400-003.000-007

6. The Assessor submitted the following exhibits without objection[1]:

Respondent Ex. R-1:	2023 DLGF Certification of Agricultural Land Rate
Respondent Ex. R-2:	2023 PRC for Parcel 014
Respondent Ex. R-3:	2024 DLGF Certification of Agricultural Land Rate
Respondent Ex. R-4:	2024 PRC for Parcel 014
Respondent Ex. R-5:	2023 DLGF Agricultural Land Assessments presentation
Respondent Ex. R-6:	2021 Real Property Assessment Guidelines-Chapter 2-pp. 87-88
Respondent Ex. R-7:	2023-2025 Farm lease for subject property
Respondent Ex. R-8:	USDA FSA Form 156 Information sheet
Respondent Ex. R-9:	USDA Farm 3409 Tract 1723 aerial photo
Respondent Ex. R-10:	Land sale analysis
Respondent Ex. R-11:	Sales Disclosure Form ("SDF") for Parcel 87-02-32-200-008.000-011
Respondent Ex. R-12:	SDF for Parcel 87-02-32-400-017.000-011
Respondent Ex. R-13:	SDF for Parcel 87-02-33-300-028.000-011
Respondent Ex. R-14:	SDF for Parcel 87-06-03-101-001.000-011
Respondent Ex. R-15:	SDF for Parcel 87-06-10-400-024.000-011
Respondent Ex. R-16:	Soils and Productivity chart for Warrick County
Respondent Ex. R-17:	Aerial photo of subject properties
Respondent Ex. R-18:	USDA Soil Map for subject properties
Respondent Ex. R-19:	2023 PRC for Parcel 015
Respondent Ex. R-20:	2024 PRC for Parcel 015

[1] The Assessor submitted a separate set of exhibits for each parcel and both sets were admitted into the record without objection. The sets were identical except for Exhibits R-2 and R-4 which were the 2023 and 2024 PRCs for the respective parcels. To avoid duplication of exhibits and potential confusion, the Assessor subsequently agreed to withdraw her exhibits for Parcel 015 except for exhibits R-2 and R-4 which were then renumbered and made part of the record as exhibits R-19 and R-20, respectively. *Tr. at 20, 35-36, 85-87.*

7. The record also includes the following: (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) a transcript of the hearing.

FINDINGS OF FACT

8. The property at issue consists of two contiguous parcels located on North Jeep Trail Road in Dale, Indiana. Parcel 014 is approximately 40 acres in size and Parcel 015 is about 54 acres in size. Rebecca Schumacher's family has owned the parcels for over 100 years, and the Trust acquired ownership of both parcels in 2006. The parcels have always been used as farmland, and they continue to be devoted solely to agricultural use—there are no residences located on the parcels and neither parcel is used for any type of residential, commercial, industrial, or recreational purposes. Nor has either parcel been rezoned as residential. The parcels' wooded acreage (the area approximated by the red circle on *Ex. P-2*) has 50% or more of canopy cover. It is also very steep and highly erodible, and it cannot be tilled. However, the wooded acreage supports the agricultural use of both parcels by helping to slow water down and prevent soil erosion, and it will eventually be suitable for a timber cut. *Tr. at 65-73, 101-104, 107, 117-118; Pet'r Exs. P-2, P-6.*

9. Both of the Trust's parcels are enrolled in a United States Department of Agriculture's ("USDA") Farm Services Agency program, and they have been assigned a single farm number—Farm 3409, Tract 1723 (the "Farm"). According to the USDA's 2023 and 2024 Certification Maps[2], the Farm is 90.49 acres in size and contains 77.03 cropland acres, 23.5 acres of which were enrolled in the USDA's Conservation Reserve Program ("CRP").[3] The CRP designation is for land that has been set aside for conservation purposes. The areas of the Farm designated as CRP acres (identified as Areas 2, 4, 5, 6, and 11 on *Exs. P-3 and R-9*) are not tilled and Areas 2 and 11 appear from the aerial maps to be covered with brush and scattered trees with less than 50% canopy cover. The

[2] The boundaries of the Farm depicted on the USDA's maps do not accurately portray the property lines for Parcel 014 or Parcel 015 and incorrectly encircle a pond and additional land that are not part of either parcel. *Tr. at 75-76, 89; Pet'r Ex. P-3, Resp't Exs. R-9, R-17.*

[3] Parcel 014 has 21.1 acres enrolled in CRP and Parcel 015 has 2.4 acres enrolled in CRP. *Resp't Ex. R-9.*

entire Farm is also subject to the USDA's Sodbuster and Swampbuster provisions, which are intended to protect wetlands and highly erodible ground from being put into crop production. Under the provisions, farms must get a determination on whether the land is wetland or highly erodible before they can clear new ground to make it tillable. If a farm violates the provisions, it could be barred from receiving subsidies from the USDA and could lose access to the Federal Crop Insurance Program. *Tr. at 50-54, 75-76, 92-93, 102-103, 112, 114-121; Pet'r Exs. P-3, P-10; Resp't Exs. R-8, R-9, R-17.*

10. Since 2019, the Trust has leased the Farm to Luke Lubbehusen and Lubbehusen Farms, LLC. The most recent lease ran from January 14, 2023, through January 14, 2025.[4] In accordance with the terms of the lease, Luke farmed the tillable acreage, took care of all the mowing, tended to the CRP acres, and kept watch over the Farm to make sure there was no hunting or ATV riding. *Tr. at 108-109, 112-113, 121-123. Pet'r Exs. P-2, P-6; Resp't Exs. R-2, R-4, R-7, R-19, R-20.*

11. In 2023, the Assessor classified Parcel 014 as a mix of tillable land (Land Type 4), nontillable land (Land Type 5), and woodland (Land Type 6). Similarly, for 2023, she classified Parcel 015 as a mix of tillable land (Land Type 4), woodland (Land Type 6), and land used for farm buildings and barn lots (Land Type 71). The Assessor then assessed both parcels using the $1,900 per acre agricultural land base rate certified by the DLGF for 2023 and the applicable soil productivity and influence factors, resulting in 2023 assessments of $34,400 for Parcel 014 and $75,100 for Parcel 015. *Pet'r Ex. 6; Resp't Ex. R-1.*

12. In 2024, however, the Assessor classified 5.23 acres of Parcel 014's wooded acreage and 12.7 acres of Parcel 015's wooded acreage as residential excess acres (Land Type 91). Although the Assessor admitted that the actual use of the parcels did not change between

[4] We note that the copies of the Farm Rental Contract the parties submitted into evidence (*Exs. P-1* and *R*-7) identify the leased ground as "Farm(s) #3209, T1173 and T10581 as per 2017 USDA 2017 Certification Map," which does not match the identifier associated with the Farm (Farm 3409, Tract 1723). Although neither party provided evidence that clears up the discrepancy, we accept the testimony regarding the existence and general terms of the lease between the Trust and Luke Lubbehusen/Lubbehusen Farms as true.

January 1, 2023, and January 1, 2024, she decided to change the wooded acreage's classification because the owner of record (the Trust) was not the same as the "farmer on file," meaning a person appearing on a list the Assessor compiled of farmers that filed business personal property returns. The Assessor valued the acreage she classified as residential excess acres (Land Type 91) by applying base rates she developed using comparable sales from the market instead of using the agricultural land base rate certified by the DLGF. The five comparable sales she relied for her Land Sales Analysis are located in the same assessment neighborhood as the Trust's parcels and range in size from 5.45 acres to 33.5 acres. They sold between February and August of 2021 for a median price of $3,670 per acre. The Assessor testified that she applied a time adjustment to the median price based on sales from 2023 and 2024, but she did not provide information on any of the purported sales or the percentage adjustments she actually applied. Nor did she provide a logical explanation for how she arrived at such vastly different base rates ($6,433 per acre for Parcel 014 versus $3,878 per acre for Parcel 015) for the parcels even though she classified both as the same land type and derived their base rates using the same Land Sales Analysis. The Assessor also applied -69% and -56% influence factors to the parcels' respective residential excess acres (purportedly to avoid penalizing the Trust for only having a small amount of excess land), but she did not submit any market-based evidence supporting them. Additionally, she did not explain why her application of influence factors from the DLGF's assessment guidelines was appropriate given that she was attempting to value the land using market-based evidence instead of the soil productivity method. *Tr. at 43-44, 47-49, 63-64, 69; Resp't Exs. R-10, R-11, R-12, R-13, R-14, R-15.*

13. To develop Parcel 014's 2024 assessment, the Assessor applied a base rate of $6,433 per acre and an influence factor of -69% to its 5.23 acres of residential excess acres (Land Type 91), producing a value of $10,400 (rounded). Even though she determined that the USDA designated 21.1 acres of Parcel 014's cropland as CRP acres, the Assessor classified the remaining 34.77 acres as tillable land (Land Type 4). She then applied the $2,280 per acre agricultural land base rate certified by the DLGF for 2024 and the various

soil productivity factors applicable to the six different soil types, producing a value of $53,600 (rounded). Adding the values for both land types together resulted in a 2024 assessment of $64,000, an increase of approximately 86% over its 2023 assessment of $34,400. *Tr. at 40-46, 55-56, 59, 63; Pet'r Exs. R-3, R-4, R-9, R-18.*

14. To develop Parcel 015's 2024 assessment, the Assessor applied a base rate of $3,878 per acre and an influence factor of -56% to its 12.7 acres of residential excess acres (Land Type 91), producing a value of $21,700 (rounded). The Assessor classified 0.7024 acres as a legal ditch (Land Type 81) and 0.4753 acres as a public road (Land Type 82) and applied the $2,280 per acre agricultural land base rate certified by the DLGF for 2024 and a -100% influence factor, resulting in $0 values for both areas. Even though she determined that the USDA designated 2.4 acres of Parcel 015's cropland as CRP acres, the Assessor classified the remaining 41.0826 acres as tillable land (Land Type 4).[5] She then applied the $2,280 per acre agricultural land base rate certified by the DLGF for 2024 and the various soil productivity factors applicable to the six different soil types, producing a value of $78,600 (rounded). Adding the values for the land types together resulted in a 2024 assessment of $100,300, an increase of about 33% over its 2023 assessment of $75,100. *Tr. at 46-47, 55-56, 62-63; Pet'r Ex. R-3, R-9, R-18, R-20.*

CONCLUSIONS OF LAW

A. BURDEN OF PROOF

15. 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) (effective March 21, 2022).

16. However, the burden of proof shifts if the property's assessment "increased more than

[5] The acreage the Assessor classified as a legal ditch and public road is part of the 2.4 acres designated as CRP, meaning that the Assessor included approximately 1.22 acres of CRP acreage in the 41.0826 acres she classified and assessed as tillable land. *Resp't Exs. R-9, R-20.*

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.* Exceptions apply where the increase in the assessment under appeal is based on "(1) substantial renovations or new improvements; (2) zoning; or (3) uses that were not considered in the assessment for the prior year." I.C. § 6-1.1-15-20(d). 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, each parcel's assessment increased by more than 5% from 2023 to 2024, and the Trust argued that the Assessor should have the burden of proof. The Assessor conceded that both assessments increased by more than 5% but claimed that the burden should remain with the Trust because "the use classification for portions of subject parcels were previously incorrect or otherwise not considered by the assessing official." *Ass'r Brief at 4-5.* But the facts are clear that (1) the use did not change, and (2) the Assessor was aware of the actual use at the time of the 2023 assessment. Here, the Assessor merely re-evaluates the assessment based on the same facts considered in the prior year. The exception to the burden-shifting statute is not met, and the Assessor therefore bears the burden of proof.

B. VALUATION STANDARD

18. The Indiana Board of Tax Review is 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 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).

19. 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, it is determined under the rules of the DLGF. I.C. § 6-1.1-31-5(a); I.C. § 6-1.1-31-6(f). For land devoted to agricultural use, true tax value must be determined in accordance with the DLGF's assessment guidelines and Indiana Code § 6-1.1-4-13. 2021 REAL PROPERTY ASSESSMENT MANUAL at 2.

20. The DLGF's assessment guidelines classify agricultural land into seven land use types. GUIDELINES, CH. 2 at 82. The following five land use types are relevant here:

- Type 4—Tillable Land - land used for cropland or pasture that has no impediments to routine tillage. *Id.* at 86.
- Type 5—Nontillable Land - land covered with brush or scattered trees with less than 50% canopy cover, or permanent pasture land with natural impediments that deter the use of the land for crop production. *Id.* at 87.
- Type 6—Woodland - land supporting trees capable of producing timber or other wood products that has 50% or more canopy cover or is a permanently planted reforested area. *Id.*
- Type 8—Agricultural Support Land - Subtypes include Type 81 and Type 82, which represent land used as a legal ditch or as a public road, respectively. *Id.* at 89-90.
- Type 9—Homesite - up to one acre of land per dwelling on an agricultural property. *Id.* at 90. Type 91—Residential Excess Acreage and Type 92—Agricultural Excess Acreage are subtypes of Type 9. *Id.* at 90, 95. The Tax Court has defined "residential excess" as land "dedicated to a nonagricultural use normally associated with the homesite." *Stout v. Orange County Assessor,* 996 N.E.2d 871, 875 n.6. (Ind. Tax Ct. 2013).

21. For most of those classifications, the land must be assessed using a statewide base rate for each year, which assessors then adjust based on soil productivity. 2021 REAL PROPERTY ASSESSMENT GUIDELINES, CH. 2 at 72-78. Assessors must also apply influence factors in predetermined amounts depending on the type of agricultural land at issue. GUIDELINES, CH. 2 at 85-93, 98-99. For example, "nontillable land"—which the Guidelines define as "land covered with brush or scattered trees with less than 50% canopy cover, or permanent pastureland with natural impediments that deter the use of the land for crop production"—receives a -60% influence factor. GUIDELINES, CH. 2 at 87. Similarly, "woodland"—which the Guidelines define as "land supporting trees capable of producing

timber or other wood products" that has "50% or more canopy cover or is a permanently planted reforested area,"—receives a -80% influence factor. GUIDELINES, CH. 2 at 87.

22. However, land used as a "homesite" (Land Type 9), as well as land classified as "residential excess acreage" (Land Type 91) or "agricultural excess acreage" (Land Type 92), is valued in the same way as residential land instead of through the soil productivity method. *See* GUIDELINES, CH. 2 at 51-52, 90 (explaining that land used for residential purposes is residential land, and that the value of a residential acreage parcel larger than one acre is not determined using the soil productivity method but is instead determined using base rates determined from sales data and should represent its market value as of January 1st); *see also,* I.C. § 6-1.1-4-4.5(e) (requiring that beginning with the January 1, 2023 assessment date, "[t]hose portions of agricultural parcels that include land and buildings not used for an agricultural purpose, such as homes, homesites, and excess residential land . . . shall be adjusted by the factor or factors developed for other similar property within the geographic stratification. The residential portion of agricultural properties shall be adjusted by the factors applied to similar residential purposes.") Thus, parties must offer market-based evidence to establish market value-in-use for those three nominally agricultural land types.

C. ANALYSIS

23. As discussed above, the Assessor has the burden of proof. She presented evidence showing how she developed the parcels' 2024 assessments using a combination of market-based evidence for the acreage she classified as residential excess acres (Land Type 91) and the DLGF's assessment guidelines for the acreage she considered to be devoted to agricultural use. However, the Assessor failed to convince us that she properly classified and assessed portions of each parcel's land as residential excess acres (Land Type 91). She also failed to demonstrate that the areas she classified as tillable land (Land Type 4) are in fact all tillable.

24. In 2024, the Assessor classified 5.23 acres of Parcel 014's wooded acreage and 12.7 acres

of Parcel 015's wooded acreage as residential excess acres (Land Type 91) based largely on the fact that the Trust did not appear on her list of farmers who had filed business personal property returns. However, she did not cite to any authority, and we find none, for the proposition that the classification of residential excess acreage is required merely because the owner is not the one farming the land; particularly when it has been leased to a farmer. More importantly, the Assessor did not present any evidence demonstrating that the Trust used the wooded acreage for a nonagricultural use associated with a homesite. *See Stout,* 996 N.E.2d at 875 n.6 (defining "residential excess" as land "dedicated to a nonagricultural use normally associated with the homesite.") And the Assessor ultimately admitted that 1) there are no residences located on the parcels; 2) the parcels have not been rezoned as residential; and 3) neither parcel is used for any type of residential purpose.

25. Furthermore, the Trust's evidence clearly established that the wooded acreage is devoted to agricultural use:

- Both parcels have been exclusively used as farmland for over 100 years, and they continue to be devoted solely to agricultural use;
- Neither parcel has ever been zoned or used for any type of residential purposes;
- Neither parcel is used for any type of commercial, industrial, or recreational purposes;
- The wooded acreage has 50% or more of canopy cover, is very steep and highly erodible, and cannot be tilled;
- The wooded acreage supports the agricultural use of both parcels by helping to slow water down and prevent soil erosion, and it will eventually be suitable for a timber cut; and
- Both parcels (inclusive of the wooded acreage) are enrolled in USDA Farm Services Agency program and have been assigned a farm number.

26. Nevertheless, the Assessor resists this conclusion. She cites to *DeKalb Cnty. Assessor v. Chavez*, and argues that the parcels do not satisfy the four factors the Tax Court said were needed to show that a woodland should be classified as having an agricultural use: 1) the existence of a timber management plan; 2) the harvesting and sale of the timber; 3) the purchaser's intent when purchasing the land; and 4) whether there has been a change in the use of the property. 48 N.E.3d 928, 930 (Ind. Tax Ct. 2016). Although there is no

timber management plan in place and there is no evidence showing that the Trust has ever harvested or sold any timber, those facts alone do not undermine our conclusion. Indeed, in *Chavez* the Tax Court specifically found that those are just two of the factors that assist in the determination of whether a property is used for agricultural purposes and concluded that we did not err in "reclassifying the Chavezes' land despite the fact they neither had a timber management plan nor had they harvested any trees." *Chavez,* 48 N.E.3d at 930-31.

27. Regardless, we find the Trust's evidence more than sufficient to show that it intended to maintain the parcels' longstanding agricultural use when it acquired them in 2006 and continued to use them as farmland thereafter. The Trust's evidence also demonstrates that there was no change in use as the Trust has continued to devote both parcels (and the wooded acreage they contain) solely to agricultural use. And the Assessor admitted the actual use of the parcels did not change between the 2023 and 2024 assessment dates. Indeed, there is a presumption that "*all acres* enrolled in programs of the Department of Agriculture (USDA)…and have received a 'farm number' are eligible for classification as 'agricultural.'"). GUIDELINES, CH. 2 at 78 (emphasis added). We therefore have little trouble concluding that the parcels' wooded acreage is devoted to agricultural use.

28. We also think Trust's evidence is sufficient to support its claim that the parcels' wooded acreage should be classified and assessed as Type 6—Woodland. Again, under the DLGF's assessment guidelines, woodland is land supporting trees capable of producing timber or other wood products that has 50% or more canopy cover or is a permanently planted reforested area. Here, the Assessor not only conceded that the Trust's wooded acreage has 50% or more of canopy cover, the Trust's evidence confirms that the wooded acreage will also be suitable for a timber cut at some point in the future.

29. As the party with the burden of proof, it was the Assessor's duty to show that she properly classified the wooded acreage as residential excess acres (Land Type 91). Given the complete lack of evidence demonstrating that the wooded acreage was being put to

any type of residential use and the overwhelming evidence showing that it is devoted to agricultural use, we conclude that the Assessor failed to prove that residential excess acres (Land Type 91) was the correct land classification. And because her misclassification led her to develop the 2024 assessments for the wooded areas using market-based evidence instead of the soil productivity method applicable to Type 6—Woodland, we conclude that the assessments do not accurately reflect their true tax values.

30. Even if residential excess acres (Land Type 91) were the correct land classification, we would still find the Assessor's evidence insufficient to prove the value of the wooded acreage. A party offering sales data must use generally accepted appraisal practices to explain how relevant differences affect values. *Long v. Wayne Township Ass'r.*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). Appraisers applying the sales comparison approach examine market evidence using "paired data analysis, trend analysis, statistics, and other recognized and accepted techniques to identify which elements of comparison within the data set of comparable sales are responsible for value differences." THE APPRAISAL INSTITUTE, THE APPRAISAL OF REAL ESTATE 351 (15th Ed. 2020). They then use qualitive and quantitative techniques to adjust for any differences in relevant elements of comparison that affect the comparable properties' sales prices. *Id.* at 361-65, 372-96.

31. In this case, the comparable sales ranged in size from 5.45 acres to 33.5 acres, but the Assessor did not address whether the differences in size between their acreage and the Trust's wooded acreage required adjustments to the comparable properties' sales prices. And although she purportedly applied a time adjustment based on sales from 2023 and 2024, she did not even explain what type of adjustment she applied, much less what data or techniques she used to calculate it. Nor did she provide a logical explanation for how she arrived at different base rates for the parcels even though she classified both as the same land type and supposedly derived their base rates using the same Land Sales Analysis. The Assessor also failed to demonstrate that her application of influence factors from the DLGF's assessment guidelines was appropriate given that she was

valuing the land using market-based evidence instead of the soil productivity method.

32. We now turn to addressing the parcels' remaining acreage. The Assessor classified the remaining 34.77 acres of Parcel 014's land and the remaining 41.0826 acres of Parcel 015's land[6] as tillable land (Land Type 4), but she failed to offer any evidence demonstrating that the areas she classified as tillable are in fact all tillable land. Indeed, she acknowledged that the USDA designated 23.5 acres of the Farm's 77.03 total cropland acres as CRP acres (21.1 acres of Parcel 014, and 2.4 acres of Parcel 015). And the Trust has specifically set that land aside for conservation purposes and it is not tilled. The entire Farm (including the CRP acres) is also subject to the USDA's Sodbuster and Swampbuster provisions, and the CRP acres cannot be cleared to make them tillable without the USDA's permission. Furthermore, CRP Areas 2 and 11 appear from the aerial maps to be covered with brush and scattered trees with less than 50% canopy cover.

33. On initial review, it therefore appears that 21.1 acres of Parcel 014's remaining 34.77 acres and 1.22 acres of Parcel 015's remaining 41.0826 acres should be classified and assessed as nontillable land instead of as tillable land. However, because the USDA Certification Maps do not accurately portray the property lines, the calculations regarding the amount of CRP acreage are clearly incorrect, particularly with respect to CRP Area 11. Thus, a definitive finding on the amount of CRP acreage that should be classified and assessed as nontillable land is not possible. What we can conclude from the evidence before us is that the Assessor misclassified portions of both parcels as tillable land, and because of those misclassifications, the 2024 assessments she developed for the parcels' remaining acreage do not accurately reflect their true tax values.

34. As discussed above, the discrepancies between the USDA Certification Maps and the parcels' property lines reveal that the CRP acreage estimations are not accurate. The

[6] Although Parcel 015 also contains 0.7024 acres classified as a legal ditch (Land Type 81) and 0.4753 acres classified as a public road (Land Type 82), neither party raised any concerns with how those areas were classified or assessed.

mapping discrepancies also appear to affect the accuracy of the acreage estimations for the Trust's wooded acreage. As neither party provided us with reliable evidence about how many acres fall within each of the land use types we have concluded are applicable or how many acres belong in each of the six soil types after the classification changes are made, we have no way to calculate the parcels' 2024 assessments. Because the totality of the evidence does not allow us to determine the true tax values of the Trust's parcels, we must presume that their true tax values are equal to their 2023 assessments.

CONCLUSION

35. The assessments for both of the Trust's parcels increased by more than 5% from 2023 to 2024, and neither side offered sufficient evidence to establish their true tax values. Under Indiana Code section 6-1.1-15-20(f), the parcels' true tax values for 2024 are therefore presumed to equal their 2023 assessments. We therefore order Parcel 014's and Parcel 015's 2024 assessments changed to $34,400 and $75,100, respectively.

Date: APRIL 09, 2026

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>.