

REPRESENTATIVE FOR PETITIONER: Dale Scopelite, *pro se*

REPRESENTATIVE FOR RESPONDENT: Brian Cusimano, Attorney

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

DALE SCOPELITE,)	Petition Nos.: 64-003-22-1-5-00536-23
)	64-003-23-1-5-00537-23
Petitioner,)	
)	Parcel No.: 64-09-01-202-005.000-003
v.)	
)	
PORTER COUNTY ASSESSOR,)	County: Porter
)	
Respondent.)	Assessment Years: 2022 and 2023

Appeal from the Final Determination of the
Porter County Property Tax Assessment Board of Appeals

FINAL DETERMINATION

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

Findings of Fact and Conclusions of Law

Introduction

1. Dale Scopelite bought the property under appeal in April 2022, within months of the valuation dates for the assessment years at issue. That arm's-length sale is the best evidence of the property's value for both years. By contrast, Scopelite's attempts to apply regulations and guidelines addressing how to determine annual adjustments for the mass-appraisal of properties within an assessing jurisdiction are not probative of his individual property's true tax value. We therefore find that the assessment for each year must be changed to reflect the property's sale price of \$425,000.

Procedural History

2. Scopelite appealed the 2022 and 2023 assessments of his property to the Porter County Assessor on April 18, 2023, and May 23, 2023, respectively. The Porter County Property Tax Assessment Board of Appeals (“PTABOA”) determined the following values:

Year	Land	Improvements	Total
2022	\$51,900	\$331,700	\$383,600
2023	\$51,900	\$379,900	\$431,800

3. Scopelite then filed Form 131 petitions for both years with us. On January 30, 2024, our designated administrative law judge, Joseph Stanford (“ALJ”), held a hearing on Scopelite’s petitions. Neither he nor the Board inspected the property. Scopelite represented himself. Brian Cusimano appeared as counsel for the Assessor. Scopelite, Peggy Hendron, and Dudley Scheumann testified under oath. Hendron is the Residential Real Estate Director for the Porter County Assessor. Scheumann is a Statistical Analyst for Vision Government Solutions, Inc.
4. Scopelite offered numerous documents grouped into seven packets as exhibits. He assigned each packet an overall description, such as “Background,” “Comparable Sales Data,” etc. Each packet contained a cover sheet dividing the documents into numbered exhibits. In some instances, the numbers corresponded to a discrete document, such as a property record card or a fact sheet. In other instances, Scopelite grouped loosely related documents under a general description, such as “Assessor 2022 evidence.” All the packets used consecutive numbers starting with “1.” To avoid confusion, the ALJ assigned each packet a letter designation. In listing the exhibits within each packet, we use Scopelite’s descriptors:

Petitioner Exhibit A-1:	Department of Local Government Finance fact sheet,
Petitioner Exhibit A-2:	Ratio Study Calculation Sheet,
Petitioner Exhibit A-3:	Taxpayer Appeal 2022,
Petitioner Exhibit A-4:	Taxpayer Appeal 2023,
Petitioner Exhibit A-5:	Sales Comparison 2022 (1 st),
Petitioner Exhibit A-6:	IC § 6-1.1-4-31.6 Informal Hearing,
Petitioner Exhibit A-7:	Ratio Study Calculation 2,

Petitioner Exhibit A-8:	June 12, 2023 Email,
Petitioner Exhibit A-9: ¹	Assessor 2022 Evidence,
Petitioner Exhibit A-10 ² :	Assessor 2023 Evidence,
Petitioner Exhibit B-1:	Comparable property 53 Worchester,
Petitioner Exhibit B-2:	Comparable property 905 Jefferson,
Petitioner Exhibit B-3:	Comparable property 3803 Summit Dr.,
Petitioner Exhibit B-4:	Comparable property 4008 Crown,
Petitioner Exhibit B-5:	Comparable property 3605 Meadow,
Petitioner Exhibit B-6:	Comparable property 253 Champagne Dr.,
Petitioner Exhibit B-7:	Comparable property 141 Johnson,
Petitioner Exhibit B-8:	Comparable property 158 Willow Street,
Petitioner Exhibit B-9:	Comparable property 2502 McAfee Drive,
Petitioner Exhibit B-10:	Comparable property 3904 Wildwood Road,
Petitioner Exhibit B-11:	Comparable property 7 Hawthorne,
Petitioner Exhibit B-12:	Comparable property 211 North 450 East,
Petitioner Exhibit B-13:	Comparable property 1712 Briam Circle Drive,
Petitioner Exhibit B-14:	Comparable property 3605 Meadow Lake Drive,
Petitioner Exhibit B-15:	Comparable property 27 Oak Hollow Ct.,
Petitioner Exhibit B-16:	Comparable property 483 East 830 North,
Petitioner Exhibit C-1:	Article 27-Annual Adjustments,
Petitioner Exhibit C-2:	50 IAC 27-1-1,
Petitioner Exhibit C-3:	50 IAC 27-1-4,
Petitioner Exhibit C-4:	50 IAC 27-1-3,
Petitioner Exhibit C-5:	50 IAC 27-3-2,
Petitioner Exhibit C-6:	50 IAC 27-4-3,
Petitioner Exhibit C-7:	50 IAC 27-5-3,
Petitioner Exhibit C-8:	50 IAC 27-5-8,
Petitioner Exhibit D-1:	Sales Comparison Approach,
Petitioner Exhibit D-2:	Photos 5810 Grandview,
Petitioner Exhibit D-3:	Photos 802 Grandview,
Petitioner Exhibit D-4:	Realtor Analysis,
Petitioner Exhibit D-5:	DLGF sales comparison PowerPoint presentation,
Petitioner Exhibit D-6:	Sales comparison year 2022: 2nd comparison,
Petitioner Exhibit D-7:	Sales comparison year 2022: 1 st comparison,
Petitioner Exhibit D-8:	802 Grandview Property Characteristics,
Petitioner Exhibit D-9:	5810 Grandview Property Characteristics,
Petitioner Exhibit D-10:	50 IAC 27-5-3,
Petitioner Exhibit D-11:	Ratio Studies from 2021 Real Property Assessment Manual,
Petitioner Exhibit D-12:	DLGF Fact Sheet,
Petitioner Exhibit D-13:	Standard on Mass Appraisal of Real Property,

¹ Scopelite apparently labeled two separate groups of documents as Exhibit 9. For ease of reference, and because both exhibits contain the Assessor's 2022 evidence, we refer to the exhibits together as Exhibit A-9.

² Scopelite printed most of the documents within Exhibits A-9 and A-10 on the backside of pages from a Franciscan Alliance employee handbook.

Petitioner Exhibit D-14:	Ratio Study presentation by the DLGF on median values,
Petitioner Exhibit D-15:	Ratio study median value,
Petitioner Exhibit E-1:	Ratio Studies from 2021 Real Property Assessment Manual,
Petitioner Exhibit E-2:	DLGF Fact Sheet,
Petitioner Exhibit E-3:	Standard on Mass Appraisal of Real Property,
Petitioner Exhibit E-4:	Ratio Study presentation by the DLGF on median values,
Petitioner Exhibit E-5:	Ratio Study median value,
Petitioner Exhibit F-1:	Ration Studies from the 2021 Real Property Assessment Manual,
Petitioner Exhibit F-2:	DLGF Fact Sheet,
Petitioner Exhibit F-3:	Assessed value calculation for 2022 and 2023,
Petitioner Exhibit F-4:	5810 Grandview parcel identification,
Petitioner Exhibit F-5:	Porter 2022 ratio study data,
Petitioner Exhibit F-6:	Porter 2023 ratio study data,
Petitioner Exhibit F-7:	Assessed value calculations for 2022 and 2023,
Petitioner Exhibit G-1:	IC § 6-1.1-15-17.2,
Petitioner Exhibit G-2:	Black's Law Dictionary,
Petitioner Exhibit G-3:	Evidentiary Standards,
Petitioner Exhibit G-4:	Assessment Ratio Study's Standards,
Petitioner Exhibit G-5:	Calculation,
Petitioner Exhibit G-6:	Email letter,
Petitioner Exhibit G-7:	Mass Appraisal of Real Property
Petitioner Exhibit G-8:	Value Defense.

5. The Assessor submitted the following exhibits:

Respondent Exhibit A:	2021 subject PRC,
Respondent Exhibit B:	2022 subject PRC,
Respondent Exhibit C:	2023 subject PRC,
Respondent Exhibit D:	2021 sales from subject's neighborhood used in 2022 ratio study,
Respondent Exhibit E:	2022 sales in subject's neighborhood used in 2023 ratio study,
Respondent Exhibit F:	Subject's sales disclosure form from April 22, 2022,
Respondent Exhibit G:	Multiple Listing Service ("MLS") listing for the subject property; aerial photographs of the subject property.

6. The record also includes the following: (1) all petitions or 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.

Objections

7. The Assessor made several objections that the ALJ took under advisement and that we now address.

The Assessor objected to part of Petitioner's Exhibit A-9, and to Petitioner's Exhibits D-4 and D-6 through D-7, and G-6, as well as to testimony concerning those exhibits, because they relate to evidence offered by the Assessor or requested by Scopelite in connection with proceedings before the PTABOA. According to the Assessor, those documents (and related testimony) are irrelevant because our proceedings are *de novo*. Scopelite responded that the items are relevant because he is appealing the PTABOA's decision and the events that led up to that decision.

8. We overrule the objections. While the Assessor may no longer be relying on the same data before us that she relied on before the PTABOA, we cannot say that it is wholly unrelated to the subject property's value, which is the question before us. And the exhibits also provide background information regarding one of Scopelite's claims (albeit an unsuccessful one): that he was denied due process in the PTABOA proceedings. In any case, Petitioner's Exhibit G-6 is a duplicate of an exhibit (Petitioner's Exhibit A-8) that the ALJ admitted without objection.

9. The Assessor also made a hearsay objection to Petitioner's Exhibit D-4, an email from a realtor in response to Scopelite's question about whether one of the properties the Assessor had used in her sales-comparison analysis during the PTABOA proceedings was comparable to the subject property. We overrule the objection. We may admit hearsay with the caveat that if such evidence is properly objected to and does not fall within a recognized exception to the hearsay rule, we cannot base our determination of an

appeal solely on that evidence. 50 IAC 4-6-9(d). We do not base any part of our determination in these appeals on the realtor's email.³

Findings of Fact

10. The subject property is located at 5810 Grandview Avenue in Valparaiso. It contains a 4,556-square-foot ranch-style home and garage, both built in 1998. Scopelite bought the property for \$425,000 in April 2022. The sellers had listed the property with the multiple listing service ("MLS") with an asking price of \$410,000. There were no special financing conditions noted on the disclosure form that Scopelite completed. And Scopelite acknowledged that the sale was at arm's length. *Scopelite, Hendron testimony; Pet'r Ex. D-9; Resp't Exs. A-C, F.*
11. The property was assessed for \$336,700 in 2021. The assessment increased to \$383,600 in 2022 and increased again to \$431,800 in 2023. *Pet'r Ex. D-9; Resp't Exs. A-C.*

Parties' Contentions

A. Scopelite's Contentions

12. Scopelite first argued that local officials violated his due process rights. They told him that he could not file his appeal without evidence even though the Assessor had the burden of proof. Someone from the Assessor's office then told him that they were going to try to dismiss his case. When Scopelite told the person that the Assessor had the burden of proof, she said that she was going to send him the Assessor's sales-comparison method. *Scopelite testimony and argument.*
13. At the statutorily mandated informal meeting, however, the Assessor's office said the Assessor was withdrawing the sales-comparison method and was now relying on the

³ The Assessor made two other hearsay objections—one to Petitioner's Exhibit G-6 and another to Scopelite's testimony about a conversation he had with Barry Wood of the DLGF. The ALJ overruled both those objections for the same reasons we outline above. In neither case do we rely on the challenged hearsay in deciding Scopelite's appeals.

ratio-study method. But Scopelite claims that he did not have time to go over the information they presented to see if it was correct. In any case, the Assessor did not give him the underlying data or explain her computation method, which Scopelite claims she was required by statute to do. According to Scopelite, he might have been able to resolve his appeals had the Assessor shared her methodology and evidence with him. *Scopelite testimony and argument; Pet'r Exs. A-6, A-8 through A-10, G-1.*

14. At the PTABOA hearing, the Assessor reintroduced the sales-comparison method even though she had previously indicated that she was withdrawing it. But she did not notify him she would be doing so, even though he had sent an email more than 1 ½ months before the hearing asking for any and all of the Assessor's information. Scopelite therefore argued that the Assessor violated the rules of evidence and denied him due process because she did not give him her evidence and explain it to him. *Scopelite testimony and argument.*
15. Turning to the Assessor's reliance on the price Scopelite paid for the subject property, Scopelite argued that an assessment cannot be based on a single sale, even if it is the sale of the property that is the subject of the assessment. Instead, a DLGF fact sheet prescribes ratio studies as the method for determining assessments. And a ratio study requires at least five sales. *Scopelite testimony and argument; Pet'r Exs. A-1, C-7.*
16. Scopelite therefore used the "ratio study calculation method" to compute the value of his property, claiming that this is the "confirmed method" according to the DLGF and its Assessment Director, Barry Wood. Scopelite offered a September 2018 "Fact Sheet" from the DLGF explaining how to annually adjust assessed values for 2018 assessments. The fact sheet instructed assessors to compute assessment-to-sale ratios for assessment neighborhoods, using each property's 2018 assessment as the numerator and its 2017 sale price as the denominator. It then instructed them to compute an adjustment factor through dividing 1 by the median ratio. Finally, the fact sheet directed assessors to apply that factor to the 2017 assessments for properties from the neighborhood to arrive at new

assessed values for 2018. *Scopelite testimony and argument; Pet'r Ex. A-1, C-1 through C-8, D-3, D-8, E-1 through E-5, F-1 through F-7.*

17. Scopelite identified 2021 and 2022 sales from Valparaiso involving properties that he believed were comparable to the subject property. He determined assessment-to-sale ratios and computed an adjustment factor in accordance with the fact sheet. Applying those factors to the subject properties 2021 and 2022 assessments, he arrived at values of \$343,571 and \$402,780 for 2022 and 2023, respectively. Those were not the values Scopelite requested, but the computations told him that the existing 2022 and 2023 assessments were wrong. *Scopelite testimony and argument; Pet'r Ex. A-2.*
18. Next, Scopelite computed a “median” ratio for 802 Grandview, a property the Assessor had used in one of her sales-comparison analyses. He computed the ratio by dividing the property’s assessment for each year under appeal by its assessment for the preceding year. He then computed adjustment factors of 1.04 and 1.05. He applied those factors to the subject property’s 2021 and 2022 assessments to arrive at values of \$350,168 and \$367,676 for 2022 and 2023, respectively. *Scopelite testimony; Pet'r Ex. A-7.*
19. Scopelite also claimed that his 2022 assessment should be no higher than \$374,111. To explain, he pointed to an excerpt from the 2021 Real Property Assessment Manual and to a slide from a DLGF tutorial for the proposition that the median ratio for any class of properties within a township must be between 90% and 110% of true tax value. He then divided 1.0 by 0.9 and came up with an adjustment factor of 1.1111. When applied to the subject property’s 2021 assessment, that factor yielded a maximum 2022 value of \$374,111. According to Scopelite, the Assessor’s “median ratio” for the subject property, which Scopelite calculated at .878 (rounded), did not fall within the DLGF’s specified range. *Scopelite testimony and argument; Pet'r Ex. D-15; see also Pet'r Exs. D-11, D-14.*

20. In order to be “more accurate,” however, Scopelite calculated assessments for the subject property based on the Assessor’s median ratios for improved residential properties in Center Township. For 2022, the median ratio was 0.94, which translated to an adjustment factor of 1.06, while the median ratio of 0.95 for 2023 translated to a factor of 1.05. Applying those factors to the subject property’s 2021 and 2022 assessments yields values of \$356,902 and \$374,747, respectively for 2022 and 2023. Scopelite therefore asked that his 2022 and 2023 assessments be lowered to those values. *Scopelite testimony and argument; Pet’r Ex. F-7; see also Pet’r Exs. F-5 through F-6.*

B. The Assessor’s Contentions

21. The Assessor conceded that she bore the burden of proof, at least for Scopelite’s 2022 appeal. But she argued that the price for which Scopelite bought the property—\$425,000—was probative of its market value-in-use for both assessment years. The sale was an arm’s-length transaction within less than one year of the relevant January 1 valuation date for each assessment year. The Assessor therefore asked that the property’s assessment be changed to \$425,000 for both years. *Cusimano argument; Resp’t Ex. F.*

22. The Assessor disagreed with Scopelite’s argument that using the subject property’s sale as evidence of its value runs afoul of the DLGF’s guidelines calling for ratio studies to be based on at least five sales. According to the Assessor, Scopelite position confuses standards for conducting ratio studies with those governing what constitutes good evidence for determining a property’s value on appeal. *Cusimano argument.*

23. None of Scopelite’s evidence showed that the property’s market value-in-use differed from its sale price. Instead, Scopelite relied on what the Assessor characterized as a “cavalcade” of different laws and assessments from throughout Valparaiso. According to the Assessor, Scopelite simply criticized her methodology in determining the subject property’s assessment, which does not suffice to prove a case on appeal. *Cusimano argument.*

24. In any case, the Assessor argued that her assessments conformed to the DLGF's requirements. Through her vendor, Vision Government Solutions, Inc., the Assessor completed ratio studies for the subject property's neighborhood that the DLGF accepted. *Scheumann testimony and argument; Cusimano argument; Resp't Exs. D-E.*
25. Finally, the Assessor argued that Scopelite's claim that he was denied due process was irrelevant. Scopelite based his claim on alleged actions or omissions during the PTABOA proceedings. But, as the Assessor explained, our hearings are *de novo*. *Cusimano argument.*

Conclusions of Law and Analysis

A. The Assessor had the burden of proof in Scopelite's 2022 appeal; but allocating the burden for 2023 depends on our determination for 2022.

26. 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." I.C. § 6-1.1-15-20(a) (effective March 21, 2022).
27. 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 that do not apply here, 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.*
28. 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).

29. Scopelite’s assessment increased by more than 5% between 2021 and 2022, and the Assessor agreed that she had the burden of proof in Scopelite’s 2022 appeal. The allocation of who had the burden of proof for Scopelite’s 2023 appeal necessarily depends on our determination for 2022. See I.C. § 6-1.1-15-20(c)(providing that “assessment for a prior tax year” means the “final value: (1) as last corrected by an assessing official; (2) as stipulated or settled by the taxpayer and the assessing official; or (3) as determined by a reviewing authority”).

B. The property’s \$425,000 sale price is the best evidence of its true tax value for 2022.

30. 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 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).

31. 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 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.

32. In order to meet its burden of proof, a party “must present objectively verifiable, market-based evidence” of the property’s value. *Piotrowski v. Shelby Cty. Ass’r*, 177 N.E.3d 127, 132 (Ind. Tax Ct. 2021) (citing *Eckerling v. Wayne Twp. Ass’r*, 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 Cty. Ass'r, 842 N.E.2d 899, 900, (Ind. Tax Ct. 2006). 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.

33. 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 Cty. Ass'r*, 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. Dep’t of Local Gov’t. Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006). The valuation dates for the 2022 and 2023 assessment years were January 1, 2022, and January 1, 2023, respectively. I.C. § 6- 1.1-2-1.5(a).
34. The Assessor argued that the \$425,000 price Scopelite paid for the property on April 22, 2022, is the best evidence of its market value-in-use for both assessment years. We agree. The sale has the indicia of a market-value transaction. The seller advertised the property in a commercially reasonable manner by listing it with MLS. Scopelite and the seller operated at arm’s length. And there is no indication of any unusual financing or other considerations. In addition, the sale occurred sufficiently close to the January 1, 2022 valuation date applicable to the 2022 assessment for us to infer that the sale price represents the property’s value as of that date. Scopelite offered nothing to negate that inference.
35. Instead, Scopelite argued that a single sale, even if it involves the subject property, cannot be used to establish the property’s value. The Tax Court, however, rejected that exact argument in *Marion Cty. Ass'r v. Simon DeBartolo Grp., LP*, 52 N.E.3d 65, 70-71 (Ind. Tax Ct. 2016).

36. In arguing otherwise, Scopelite has confused standards under the DLGF’s rules regarding what constitutes an adequate sample for preparing ratio studies to be used in determining annual adjustments and evaluating the uniformity and equality of jurisdiction-wide assessments with what counts as probative evidence when determining an individual property’s market value-in-use on appeal. The DLGF allows assessors to use value-calibration analyses to develop factors for use in annually adjusting assessments. 50 IAC 27-5-1(b). And for 2018, at least, assessors were instructed to calculate those factors using the median assessment-to-sale ratio for properties in a given area. *Pet’r Ex. A-1*. But that all goes to the methodology used to compute mass-appraisal assessments. So the fact that a single sale of the subject property does not comply with requirements for developing a ratio study or value-calibration analysis is beside the point. We are not concerned with mass-appraisal methodology in determining the value of an individual property on appeal.
37. We give no weight to Scopelite’s various computations of the subject property’s value for much the same reason. He based all of those computations on what he characterized as ratio studies. In most cases, those studies were simply his own computations of median assessment-to-sale ratios for groups of properties that he selected without any other statistical analysis. In other cases those studies were entirely untethered to any methodology from the DLGF’s rules or guidelines.⁴ In only one instance—Scopelite’s calculation of an annual adjustment using the Assessor’s ratio studies for Center Township—did his analysis approach complying with DLGF guidelines.
38. Leaving aside the question of whether Scopelite’s methodology complies with the requirements laid out in the DLGF’s rules or in the Standard on Ratio Studies from the International Association of Assessing Officers (“IAAO”) that the DLGF has

⁴ For example, Scopelite’s calculations of adjustment factors using the “median” ratio derived from year-over-year assessments for a single property (the subject property in one calculation and 802 Grandview in another) do not even remotely comply with any guidance from the DLGF.

incorporated into its rules, those computations are not probative of the subject property's market value-in-use. At best, they are attempts to prove the subject property's value through mass-appraisal methodology from the DLGF's regulations. Indeed, the IAAO Standard expressly prohibits using ratio-study statistics to prove an individual property's value on appeal:

Assessors, appeal boards, taxpayers, and taxing authorities can use ratio studies to evaluate the fairness of funding distributions, the merits of class action claims, or the degree of discrimination **However, ratio study statistics cannot be used to judge the level of appraisal of an *individual* parcel.**

INT'L ASS'N OF ASSESSING OFFICERS, STANDARD ON RATIO STUDIES, Part 1, § 2.3 (Approved April 2013) (incorporated by reference at 52 IAC 27-1-4(1))(bold added, italics in original).⁵

39. We therefore find that the subject property's market value-in-use was \$425,000 as of January 1, 2022.

C. The April 2022 sale price, which once again is the best evidence of the property's true tax value, rebutted the presumption that the 2023 assessment is correct.

40. We now turn to Scopelite's 2023 appeal. The assessment for that year is \$431,800, which represents an increase of only 1.6% over the value we just determined for 2022. So we must begin with the presumption that the 2023 assessment equals the property's true tax value.

41. The Assessor, however, rebutted that presumption with the property's April 22, 2022 sale price, which for the reasons we have already explained, meets the indicia of a market-value sale. Once again, the sale was close enough to the January 1, 2023 valuation date for us to infer that the sale price represents the property's value as of that date. And we find Scopelite's valuation computations lacking in probative weight for the same reasons

⁵ Scopelite did not claim a lack of uniformity and equality in assessments or ask for an equalization adjustment. Instead, he offered his evidence of assessment-to-sale ratios in the context of how to compute factors to annually adjust values between assessment years.

we have already explained. The totality of the evidence therefore shows that the property's market value in use was \$425,000 for 2023.

D. Scopelite failed to show that he was entitled to any relief for alleged deprivations of due process.

42. Finally, Scopelite failed to make a case for relief based on his claim that he was denied due process in the proceedings below. Beyond simply mentioning the 14th Amendment, Scopelite failed to make a cogent argument explaining what process he was constitutionally due or how any of the Assessor's claimed actions or omissions deprived him of that process.
43. Even if we were to assume Scopelite was denied process that he was constitutionally or statutorily due in the proceedings below, he failed to identify what, if any, relief he would be entitled to. His claims largely boil down to his belief that, while before the PTABOA, the Assessor did not adequately apprise him of her legal theories or evidence in sufficient time for him to prepare his case. But he received a *de novo* hearing before us. And he was entitled to conduct discovery to fully explore the Assessor's case in advance of that hearing. *See* 52 IAC 4-8-3 (allowing parties to conduct discovery using the methods contained in the Indiana Rules of Trial Procedure).

Conclusion

44. The best evidence of the property's true tax value for the 2022 and 2023 assessment years is its \$425,000 sale price from April 2022. We therefore order that the assessment for each year be changed to \$425,000.

Date: April 26, 2024

Jonathan R. Clark
Chairman, Indiana Board of Tax Review

Betsy J. Brand
Commissioner, Indiana Board of Tax Review

Timothy Schultz
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>>.