BEFORE THE
INDIANA BOARD OF TAX REVIEW

Charles E. and Deborah A. Simpson Petitioners, v. Tippecanoe County Assessor Respondent.	Pet. No.: 79-033-24-1-5-00571-24 Parcel No.: 79-11-09-481-001.000-033 Assessment Year: 2024

Date: 7/31/26

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:

I. INTRODUCTION

1. Petitioners Charles E. and Deborah A. Simpson (collectively the "Taxpayers") and Respondent Tippecanoe County Assessor (the "Assessor") raise several challenges to the constitutionality of the property tax system and seek an equalization adjustment. The parties fail to meet the burden of proof, and we deny all claims.

II. PROCEDURAL HISTORY

2. The Taxpayers filed a Form 130 petition with the Assessor. The Property Tax Assessment Board of Appeals ("PTABOA") denied the Taxpayers relief, and they timely appealed to the Board.

3. We scheduled a hearing on the Taxpayers' appeal for November 6, 2025. The Assessor filed two motions to stay the proceedings, which our designated administrative law judge ("ALJ") denied. The ALJ held the hearing as scheduled. The Taxpayers appeared on their own behalf, as did the Assessor, Eric Grossman, who testified under oath.

4. The Taxpayers did not submit any exhibits: The Assessor submitted the following exhibits:

1. Purdue Data Mine Report
2. Addendum to Purdue Data Mine Report
3. Determining Reasons for Ratio Discrepancies – 2019 OSA Data
4. Larry DeBoer Data Mine Questions
5. ICLEF Manual
6. Barry Wood ICLEF Transcript
7. Elrod ICLEF Transcript
8. IAA Email – Brian Spaulding
9. Subject Property Record Card
10. Subject Property Market Analysis – Valisys

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

III. FINDINGS OF FACT

A. Background

6. Indiana's real property tax system incorporates mass appraisal techniques to generate individual property tax assessments. An individual tax assessment is based on a formulaic calculation that considers several factors, including the specific characteristics of the property's improvements, cost schedules, and land valuations. To determine the overall accuracy and equity of the mass assessment calculations, county assessors perform ratio studies to compare the assessments to market values. This is accomplished by identifying recent sales and considering the difference between the sale price and the assessment, which is called a "sale ratio." The results are compiled into a "ratio study." The mass appraisal process divides property into classes based on real estate markets and conducts separate ratio studies for each class. *Ex. 1;* 2021 REAL PROPERTY ASSESSMENT MANUAL; ("Manual") (incorporated by reference at 50 IND. ADMIN. CODE 2-4-1.2 (2020)) (discussing assessment ratio studies); 2021 REAL PROPERTY ASSESSMENT GUIDELINES FOR 2021 ("Guidelines") (incorporated by reference at 50 I.A.C. 2-4-1.2(c)) (providing acceptable procedures and schedules for determining true tax value under the cost

approach); *Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674, 675-77 (Ind. Tax Ct. 2006) (discussing how assessments are determined under Indiana's tax assessment system).

7. A ratio study considers two measures of accuracy and equity: the median level of assessment and the coefficient of dispersion (COD: the average difference between each sale and its group's median ratio, dividing by the median ratio, and multiplying by 100). Under Department of Local Government Finance ("DLGF") guidelines, a ratio study is considered acceptable if the median falls within .9 and 1.1 of market value and the COD is in the range of 0%-15% for residential and 0%-20% for all other classes of property. A ratio study may also consider bias in regard to the price related differential, which considers whether higher priced properties tend to be undervalued and, likewise, whether lower priced properties tend to be overvalued. Because the accuracy of the mass appraisal system is based on the median, half of individual assessments will be above or below the median level of assessment, and an individual assessment may be outside the COD. This is true even when the assessments meet all the DLGF standards for accuracy. *Ex. 1;* Manual at 5, 7, 13-15.

B. The Subject Property

8. The subject property is a single-family home located at 3903 Regal Valley Drive in Lafayette. The residence is 1,700 s/f and sites on a platted lot. It is within Wea Township and Taxing District 33. The residence is assessed at $268,200 for the January 1, 2024, assessment date. To estimate the subject property's market value, the Assessor used a computer program that was built in conjunction with a South Korean research institute. He came up with an indicated value of $320,826. Based on that estimate, the assessment-to-market-value ratio for the subject property would be .84.[1] *Grossman testimony; Exs. 9-10.*

[1] In his brief, the Assessor asserts that the assessment is presumptively correct and that the property is therefore assessed at 100% of its true tax value. *Br. of Resp.*

9. The calculations in the Data Mine Study[2] as adjusted by the Addendum,[3] indicate the following ratios relevant to the relief requested for the subject property:

	State	County	Township	District
Residential Improved Ratio	.93	.89	.89	.88
Agricultural Vacant Ratio	.14	.16	.75	1.19

Exs. 1, 2.

C. The Data Mine Study and the Addendum

10. The Data Mine Study was conducted by graduate students and academics at Purdue University in collaboration with the Tippecanoe County Assessor's Office. With some exceptions, the Data Mine Study considered data from 2023. *Ex. 1.*

11. The Data Mine Study focused on the question of what comparable sales should be included or excluded from a county assessor's ratio studies. Rather than reaching a definitive conclusion, the Data Mine Study considered "moderate" and "aggressive" approaches to including sales. Under its initial analysis, the Data Mine Study concluded that the standards issued by the International Association of Assessing Officers ("IAAO") "were met by almost all counties for almost all property types in the original county ratio studies."[4] Under the moderate study, "sale ratios remained within IAAO standards for Industrial Vacant land, and for all three Improved property categories, but not for most vacant land." For the aggressive study, "more than half of all counties had median sale ratios outside the standard for all but Residential Improved property." *Ex. 1.*

12. Because individual counties and townships frequently have limited sales data for non-residential property classes, the Data Mine Study used a clustering process to "group" sales data from beyond county boundaries. For Tippecanoe County for 2023, the report

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[2] Larry DeBoer, et. al. "Evaluating Assessment Equity of Properties in Tippecanoe County," July 19, 2025. We refer to this report as the "Data Mine Study."
[3] Eric Grossman, "Tippecanoe Assessor's Office Addendum to Data Mine Report," September 9, 2025. We refer to this report as the "Addendum."
[4] Six property classes, or types, were analyzed under the Data Mine Study: "Residential, Industrial and Commercial Vacant land, and Residential, Industrial and Commercial Improved properties." *Ex. 1.*

concluded to the following median ratios of assessment to market value (original; moderate; aggressive):

	County	Rural Parcel	Urban Parcel
Industrial Improved[5]	1.0; .98; .98	.96; .96; .67	1.07; .98; .98
Commercial Improved	.91; .69; .69	.98; .96; .95	.92; .75; .75
Residential Improved	.90; .89; .89	.94; .94; .94	.90; .98; .98
Commercial Vacant	---; .06; .06	.95; .62; .40	---; .23; .20
Residential Vacant	.94; .89; .89	.96; .80; .80	.94; .90; .89
Agricultural[6]	.11; .13; .16		

The Data Mine Study's sales ratios for Tippecanoe County for 2023 generally met the target range for industrial, residential, and, to a lesser extent, improved commercial property classes, under the moderate and aggressive approaches to comparable sales. Commercial vacant land and agricultural land were not assessed at a similar ratio to their market value as other classes. We find the low assessment-to-market-value-ratio in these property classes resulted from the application of Indiana Code § 6-1.1-4-13.2, which sets agricultural assessments without regard to sales data, and Indiana Code § 6-1.1-4-12 (known as the Developer's Discount) which tends to apply the agricultural assessment method to vacant commercial property. *Ex. 1.*

13. The Data Mine Study concluded to the following COD percentages for Tippecanoe County in 2023:

	County	Rural Parcel	Urban Parcel
Industrial Improved	16.59; 36.58; 36.58	13.46; 13.46; 33.86	16.99; 36.36; 36.36
Commercial Improved	15.73; 56.02; 56.02	37.31; 19.85; 26.43	15.65; 43.74; 43.74
Residential Improved	11.32; 18.33; 18.53	12.14; 40.06; 39.65	14.23; 19.33; 20.23
Commercial Vacant	--- ; 56.02; 56.02	17.21; 56.55; 88.21	---; 100.77; 111.15
Residential Vacant	7.21; 23.76; 23.76	12.14; 40.06; 39.65	8.72; 22.05; 22.35
Agricultural	47.97		

[5] No ratio data was included for Industrial Vacant land for Tippecanoe County. *Ex. 1.*

[6] Agricultural land was not considered based on original, moderate, or aggressive approaches. Rather, agricultural land ratios were developed under a different formula that reached lower bound, median, and upper bound conclusions. Agricultural land was not clustered. *Ex. 1.*

The deviation from the targeted COD range of 0%-15% for residential and 0%-20% for all other classes of property was significantly more pronounced under the aggressive and moderate sales approaches in all categories. *Ex. 1.*

14. The affidavit of Larry DeBoer established that "most counties had sales ratios and COD's within the IAAO standard, even after the Data Mine [S]tudy added excluded properties." We find this persuasive evidence regarding the overall appropriateness of the DLGF standards and regulations in meeting established assessing standards for accuracy and equity. *Ex. 4.*

15. The Addendum builds on the Data Mine Study. The Addendum identifies an additional source of the discrepancy in the COD: the exclusion of investment residential properties and commercial apartment sales from the ratio studies as a consequence of Indiana Code § 6-1.1-4-39 (assessment of apartments). We find that the apartment statute may require certain properties to be assessed at a standard other than the sales comparison approach, and assessors may have excluded recent sales of such properties from their ratio studies. The inclusion of those sales under the moderate and aggressive models is likely one of the causes of the disparity in the COD. *Ex. 2.*

16. While the Addendum indicates "an expanded ratio study for Tippecanoe County was compiled," it was not produced in a manner that evidenced a proposed reassessment or equalization adjustment that would achieve county-wide compliance with IAAO or DLGF standards for property assessments under the moderate or aggressive models. *Ex. 2.*

17. We accept as credible the Assessor's opinion that the statewide 2024 dataset was "incomplete" due to the inclusion of only 74 counties. We also note the Addendum does not include Marion and Lake counties, "which are the two largest counties in the state by both parcel count and population[.]" We accept as credible the Assessor's opinion that this "omission is critical, as it prevents a full understanding of assessment practices in these major urban centers." *Ex. 2; Br. of Resp.*

18. We accept as credible the Assessor's opinion that the township 2024 data is of limited value due to "wild variation and insufficient sample size across distinct property strata," and the "only meaningful statistic to glean from this Ratio Study is that Residential property, both improved and vacant, is the most consistently assessed property class." *Ex. 2; Br. of Resp.*

19. We accept as credible the Assessor's opinion that the tax district 2024 data "is too narrow a metric for a comprehensive analysis of assessment equalization across property classes" and a "lack of sufficient sales data within distinct property strata, renders it an unreliable sample." *Ex. 2; Br. of Resp.*

20. The Data Mine Study presented a "list of broad recommendations." We do not find that these credibly establish any particular fact. *Ex. 1.*

21. We find no credible value in the Assessor's "Determining Reasons for Discrepancies in Percentage of Valid Sales in Ratio Tests Across Indiana Counties," as it does not tend to prove any particular fact. *Ex. 3.*

22. We find no relevant facts are established by the exhibits related to the 25th Annual Indiana Property Tax Institute. *Exs. 6, 7.*

23. We find no relevant facts are contained within the Brian Spaulding email. *Ex. 8.*

IV. CONTENTIONS

24. On their Form 130, the Taxpayers raised one challenge: the constitutionality of the uniformity and equality of the system based on the enactment of Indiana Code § 6-1.1-4-39. On their Form 131, the Taxpayers did not explain their contentions and only checked the box for a challenge as to the legality or constitutionality of the assessment. The Taxpayers did not make any argument at the hearing or file a post-hearing brief.

25. The Assessor raises several contentions, which we restate as follows:

    a. The Taxpayer's assessment is not uniform and equal to "similarly situated real property" within its taxing district, township, county, and the state. *Br. of Resp.*

b. Three Indiana statutes, (1) Indiana Code § 6-1.1-4-12, (known as the Developer's Discount); (2) Indiana Code. § 6-1.1-4-13.2, (agricultural base rates); and (3) Indiana Code § 6-1.1-4-39, (assessment of apartments), are "unconstitutional as applied" under Article X § 1 of the Indiana Constitution (uniformity and equality clause) and under Article I § 23 (privileges and immunities). *Br. of Resp.*

c. The "cost schedules and valuation methodologies" and "annual adjustment process" by the DLGF are unconstitutional under Article X § 1. *Br. of Resp.*

In addition to seeking an individual equalization adjustment on behalf of the Taxpayers, the Assessor requests that we appoint someone to oversee the DLGF.

V. Conclusions of Law and Analysis

26. The burden of proof is a "party's duty to prove a disputed assertion or charge." *Southlake Indiana, LLC v. Lake Cnty. Ass'r*, 174 N.E.3d 177, 180 (Ind. 2021) (citation and internal quotation marks omitted). "The party challenging the constitutionality of [a] statute bears the burden of proof." *Sawlani v. Lake Cnty. Ass'r*, 267 N.E.3d 419, 425 (Ind. 2025) (citation and internal quotation marks omitted). A party has a "duty to walk the Indiana Board through every element" necessary to meet the burden of proof. *Donovan v. Clark Cnty. Ass'r*, 273 N.E.3d 1170, 1181-82 (Ind. Tax Ct. 2025) (citation and internal quotation marks omitted).

A. The Taxpayers Have Failed to Meet the Burden of Proof

27. The Taxpayers have not cited to appropriate case law or other authority in support of their claims. They have neither established the standard for prevailing on their constitutional claims, nor applied the facts to the law. In the absence of "relevant evidence, legal authority, or persuasive argument," the Board cannot grant relief. *CVS Corp. #2519-01 v. Prince*, 149 N.E.3d 323, 327 (Ind. Tax Ct. 2020) (citation omitted). When faced with inadequate briefing, a tribunal cannot "abandon its role as an impartial adjudicator" or risk becoming "an advocate for one of the parties." *Ciceu v. Knox Cnty. Ass'r*, 232 N.E.3d 662, 666 (Ind. Tax Ct. 2024). The Taxpayers have failed to cite to authority for the premise that they are entitled to an equalization adjustment equal to the

average agricultural ratio of assessment to fair market value for their residential home. Under these circumstances, we cannot grant relief.

B. The Assessor Has Failed to Meet the Burden of Proof

28. As a preliminary matter, we are not convinced that an assessor can raise constitutional challenges to statutes and regulations beyond the scope of a taxpayer's claims under Chapter 15.[7] We fail to understand why the Assessor did not simply calculate his mass assessments in conformity with the constitutional arguments raised here and submit them to the DLGF and await approval or disapproval under Chapter 14. *See* Ind. Code § 6-1.1-14-1, *et seq*. If after review the DLGF rejected the assessments, the Assessor would have been entitled to a hearing and afterwards the right to appeal to the Tax Court. I.C. § 6-1.1-14-4. This is the express procedure enacted by the Legislature for **assessors** to litigate disputes with the DLGF over the uniformity and equality of assessments, regulations, and statutes. This is also consistent with the *Town of St. John* cases, which involved petitions filed under Chapter 14, not Chapter 15.[8]

29. Nonetheless, we need not decide whether the Assessor's claims are properly before us. Even if we treat the Assessor's contentions as jointly raised and briefed by the Taxpayers, the parties fail to meet the burden of proof.

1. Individual Equalization Adjustment Under Article X § 1

30. The standard for seeking an individual equalization adjustment was recently restated in *Donovan*:

> An equalization adjustment provides a method to bring assessments into compliance with Article 10, Section 1 of the Indiana Constitution. That

[7] Chapter 15 grants a right of appeal to taxpayers: "A **taxpayer** may appeal an assessment of a taxpayer's tangible property[.]" Ind. Code § 6-1.1-15-1.1(a) (emphasis added). An assessor does have the right to appeal to the Board in a dissent from the PTABOA's ruling on the taxpayer's appeal. Ind. Code § 6-1.1-15-3(c). The Assessor has not done so here. An assessor is also free to respond with evidence and argument in defending against a taxpayer's appeal before the Board. Ind. Code § 6-1.1-15-20. However, we find no authority for an assessor to litigate claims beyond the scope of relief sought in the taxpayer's appeal petition.

[8] In the first of the *Town of St. John* cases, three taxpayers individually, and in their official capacities as members of the Town Council of St. John, filed a petition with the former State Board of Tax Commissioners challenging the constitutionality of the property tax system. *Bielski v. Zorn*, 627 N.E.2d 880, 883 (Ind. Tax Ct. 1994). The Tax Court treated the petition as if it had been filed within "the framework" of Ind. Code § 6-1.1-14-1, et. seq. *Id.* at 886. The Tax Court also expressly ruled the petition was not filed under former Ind. Code § 6-1.1-15-1 and the deadlines of that appeal statute did not apply. *Id.* at 889.

> provision of the Constitution states, in part, that "[t]he General Assembly shall provide, by law, for a uniform and equal rate of property assessment and taxation." Ind. Const. art. 10, § 1. This requires a "uniform, equal, and just system" of assessment and taxation in Indiana, where "each taxpayer's property wealth bear[s] its proportion of the overall property tax burden." For the [taxpayers] to prevail on such a claim, they must demonstrate that their property was "assessed and taxed on a different basis as compared to taxpayers with substantially similar property."

273 N.E.3d at 1180–81 (citations omitted). "Indiana law does not require taxpayers to present ratio studies or present their findings in a particular format" in order to prevail on a claim for an equalization adjustment, but taxpayers must "analyze their data or explain their methodology in such a way as to prove a lack of uniformity and equality in their assessment." *Id.* at 1181-82.

31. As stated in the findings of fact, we accepted the Assessor's opinion that the dataset from the Data Mine Study and the Addendum was insufficient, incomplete, and too narrow at the state, township, and tax district levels. Based on this, we conclude the parties have failed to present reliable evidence in support of an equalization adjustment.

32. Even if the evidence were sufficient, the parties seek an equalization adjustment between dissimilar property: houses and farm fields. Claims for equalization adjustments between different classes of property have been rejected by the Tax Court and the Indiana Supreme Court.[9] The parties have neither addressed this precedent nor explained why a different result should apply to the facts here. Accordingly, the parties fail to meet the burden of persuasion for an equalization adjustment.

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[9] The Tax Court explained in *GTE North, Inc. v. State Board of Tax Commissioners*, 634 N.E.2d 882, 886 (Ind. Tax Ct. 1994), *review denied*:

> Because not all property is alike, "the constitutional requirement of uniform and equal taxation requires that assessments be consistent with similar property of the same classification." Thus, the necessity exists "to adopt different methods for assessment of different classes of property in order to achieve a just and uniform valuation."

GTE N., 634 N.E.2d at 886 (citations and internal quotation marks omitted). *See also, e.g., BP Prods. N. Am. Inc. v. Matonovich*, 842 N.E.2d 901, 906 (Ind. Tax Ct. 2006) (holding that the taxpayer "failed to show that the assessment of its personal property was not uniform with the assessment of other personal property") (emphasis omitted), *review denied.* In *Department of Local Government Finance v. Commonwealth Edison Company of Indiana, Inc.*, 820 N.E. 2d 1222, 1230-31 (Ind. 2005), the Indiana Supreme Court held that "so long as TTV was set differently for different classes of property, uniformity under the statute consisted of the assessed valuations (as determined by the appropriate assessing authorities) of each class of property in question being in proportion to the TTV of each respective class."

33. Finally, the parties have not established a proper remedy. The evidence establishes four possible ratios for an equalization adjustment: state, county, township, or tax district. But the parties failed to offer a compelling argument as to which of these ratios is the proper common level of assessment for an equalization adjustment. We cannot do it for them and must deny the claim for an equalization adjustment.

2. Constitutional Challenges to Statutes Under Article I § 23

34. The parties challenge three statutes: Indiana Code § 6-1.1-4-12, (known as the Developer's Discount), (2) Indiana Code § 6-1.1-4-13.2, (agricultural base rates), and (3) Indiana Code § 6-1.1-4-39 (assessment of apartments). As an administrative tribunal, we have no authority to "determine the constitutionality of a statute." *Bielski*, 627 N.E.2d at 887-88. However, administrative tribunals may consider constitutional claims and as-applied challenges. *See Metro. Dev. Comm'n of Marion Cnty. v. I. Ching, Inc.*, 460 N.E.2d 1236, 1239 (Ind. Ct. App. 1984) (holding that a zoning board "clearly has the power to rule on a claim that the zoning ordinance is unconstitutional as applied") (citation omitted); *Young v. Indiana Dep't of Nat. Res.*, 789 N.E.2d 550, 559 (Ind. Ct. App. 2003) (confirming an agency's authority to consider the constitutionality of an employment termination), *trans. denied.* Indeed, we frequently adjudicate uniformity and equality claims, which are constitutional challenges to the application of property tax laws, regulations, and official actions.

35. The standard for a challenge under Article I § 23 was explained by the Tax Court in *Indianapolis Osteopathic Hospital, Inc. v. Department of Local Government Finance*, 818 N.E.2d 1009, 1019-20 (Ind. Tax Ct. 2004), *review denied*:

> In order to survive constitutional scrutiny, claims asserted under Article 1, § 23 must pass the two-part test enunciated in *Collins v. Day*, 644 N.E.2d 72 (Ind.1994). First, the disparate treatment accorded by the legislation must be reasonably related to inherent characteristics which distinguish the unequally treated classes. *Id.* at 78–79. In other words, "[t]here must be some inherent and substantial difference germane to the subject and purpose of the legislation [creating the distinction] between those included within the class and those excluded." *Id.* at 78 (quoting *School City of Elwood v. State*, 203 Ind. 626, 180 N.E. 471, 474 (1932)). Second, the preferential treatment accorded by the legislation must be uniformly applicable and equally available to all persons similarly situated.

Indianapolis Osteopathic Hosp., Inc., 818 N.E.2d at 1019-20.

36. The parties failed to articulate a challenge to these statutes under the two-part test announced in *Collins*. They have failed to make factual allegations regarding the "inherent characteristics" of the classes or the nature of the "preferential treatment." The parties bear the burden to develop the facts underlying a constitutional claim, not the Board. *Sawlani*, 267 N.E.3d at 425 (holding the Tax Court erred in remanding case to the Board for further development of the facts underlying a constitutional challenge). Accordingly, we must deny the claims.

3. Challenges to the DLGF Regulations and Procedures Under Article X § 1

37. We found persuasive the conclusion of Larry DeBoer, the primary author of the Data Mine Study, that "most counties had sales ratios and CODs within the IAAO standard, even after the Data Mine Study added excluded properties." We find this credibly establishes that the cost schedules and methodologies issued by the DLGF are sufficient to meet objective standards for accuracy and equity. The parties have failed to make a factual showing that the regulations and cost schedules adopted by the DLGF fall short of the standard announced in *St. John V*. *See State Bd. of Tax Comm'rs v. Town of St. John*, 702 N.E.2d 1034, 1043 (Ind. 1998). In any event, we have no authority to oversee the DLGF's internal functions or scrutinize its regulations outside of their application to a specific assessment on appeal.

VI. CONCLUSION

38. Because the parties have failed to meet the burden of proof, we deny all claims raised in this appeal.

This Final Determination is issued on the date written above.

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 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>.