Taxpayer's Guide to Filing a Petition to the IBTR

This very basic guide to filing a petition is intended as a supplement to the statutes and regulations governing the appeals process. A taxpayer has the right to challenge their property assessment. The taxpayer must also bear the responsibility of complying with the statutory requirements of filing proper petitions in a timely manner that is attached to that right to challenge. *Williams Industries v. State Bd. of Tax Comm'rs*, 648 N.E.2d 713, 718 (Ind. Tax Ct. 1995).

If, after receiving the Notice of Final Assessment Determination [Form 115] or Notice of Action on Exemption Application [Form 120], a taxpayer disagrees with the determination of the Property Tax Assessment Board of Appeals ("PTABOA") the taxpayer can appeal to the Indiana Board of Tax Review ("Board"). In certain specific situations a direct appeal to the Board may be available – see *Note below.

When to File

The taxpayer must file either the Form 131 [for assessment appeals] or the Form 132 [for exemption appeals] not later than 45 days after notification of the PTABOA determination [Form 115 or Form 120].

Where to File

Online

The taxpayer may file online using POPLAR (Portal for Online Property Legal Appeal and Review). Through POPLAR, the taxpayer can file the Form 131 and Form 132, file motions, upload exhibits, review all records, and receive notice when an action has been taken on an appeal. Any filings in POPLAR are automatically served on the county assessor. POPLAR can be accessed from the IBTR website where POPLAR resource materials and guides are also available.

Conventional

The taxpayer files the Form 131 and Form 132 directly with the Board at its central office:

Indiana Board of Tax Review
100 N. Senate Avenue, Room N-1026
Indianapolis, IN 46204

The taxpayer **must also mail a copy of the petition to the county assessor** where the property is located. The Form 131 and Form 132 include a Certificate of Service section. The taxpayer must complete the Certificate of Service section verifying that a copy of the petition was mailed to the county. Failure to provide a copy of the petition to the county assessor and/or complete the Certificate of Service on the petition will result in the petition being defective.

Multiple Parcels and Multiple Years

The taxpayer must file a separate petition for each parcel and each assessment year. A taxpayer may ask the Board for permission to file a single petition.

Attachments to the Petition

Form 131 petition – the taxpayer must attach a copy of the written request used to initiate the appeal before the PTABOA [or Form 130 petition] and a copy of the Notification of Final Assessment Determination [Form 115].

Form 132 petition – the taxpayer must attach a copy of the Application for Exemption [Form 136] and a copy of the Notice of Action on Exemption Application [Form 120].

Completing the Petition

Form 131

Section 1 is basic information about the property on appeal and the petitioner.

Section 2 of the petition is the Grounds for Appeal of Assessed Value. The taxpayer is required to explain in detail the basis for his belief that the assessment is incorrect. The taxpayer must provide specific reasons for his belief. The taxpayer is not required to submit any evidence with the petition. The taxpayer must, however, present specific evidence supporting his beliefs at the hearing.

Section 3 is the optional electronic service election.

Section 4 is the signature section. The taxpayer or his representative must sign the petition certifying that the entries are accurate.

Section 5 is the certificate of service. The statute requires the taxpayer mail a copy of the petition to the county assessor where the property is located. By completing this section, the taxpayer swears that he mailed or provided a copy of the petition to the county assessor. Failure to provide a copy of the petition to the county assessor and/or complete Section 6 of the petition will result in the petition being defective. For Taxpayers filing online using POPLAR, the county assessor is automatically notified of the filing.

Form 132

Section 1 is basic information about the property on appeal and the petitioner.

Section 2 is the action of the PTABOA. This information comes directly from the Notification of Action on Exemption Application [Form 120] issued by the PTABOA.

Section 3 is the Grounds for Appeal. The taxpayer is required to explain in detail the basis for his belief that the action of the PTABOA is incorrect. The taxpayer must provide specific reasons for his belief. The taxpayer is not required to submit any evidence with the petition. The taxpayer must, however, present specific evidence supporting his beliefs at the hearing.

Section 4 is the optional electronic service election.

Section 5 is the signature section. The taxpayer or his representative must sign the petition certifying that the entries are accurate.

Section 6 is the certificate of service. The statute requires the taxpayer mail a copy of the petition to the county assessor where the property is located. By completing this section, the taxpayer swears that he mailed or provided a copy of the petition to the county assessor. Failure to provide a copy of the petition to the county assessor and/or complete Section 6 of the petition will result in the petition being defective. For Taxpayers filing online using POPLAR, the county assessor is automatically notified of the filing.

Failure to Follow Instructions

The taxpayer must complete all sections of the petition. If a taxpayer does not comply with the instructions for completing the petition, the Board will return the petition to the taxpayer with a description of the defect. The taxpayer will have 30 days to correctly complete the petition and resubmit it to the Board. If the resubmitted petition does not comply with the instructions for completing the form, the Board may deny the petition.

Additional Resources

Ind. Code § 6-1.1-15	Procedures for Review and Appeal of Assessment and Correction of Errors
52 IAC 5	Procedures for Appeals before the Indiana Board of Tax Review

The Board's website at http://www.in.gov/ibtr/

Preparing for the hearing

Once the taxpayer has filed his petition, he should begin preparing for the hearing by labeling all exhibits and making copies for the Board and opposing party. See Hearing Information and Instructions and Identification of Exhibits on the Board's website under Guide to Appeals. Please note that materials submitted at the PTABOA hearing will not be made a part of the Board's record ***unless*** submitted to the Board at the hearing.

***Note:** Direct Appeal to the Board
A direct appeal to the Board may be available if the maximum time has passed since the appeal was filed and the PTABOA has not issued a determination, or if there is an agreement to waive the PTABOA determination and appeal directly to the Board.