

REPRESENTATIVE FOR PETITIONER:
Tony L. Hiles, Vice President of Von, Inc.

REPRESENTATIVES FOR RESPONDENT:
Julie Newsome, Huntington County Deputy Assessor

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

Von, Inc.,)	Petition No.35-005-17-1-5-01920-17
)	
)	
Petitioner,)	Parcel No. 35-05-14-100-182.501-005
)	
v.)	County: Huntington
)	
Huntington County Assessor,)	Township: Huntington
)	
)	
Respondent.)	Assessment Year: 2017

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

December 6, 2018

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:

FINDINGS OF FACT AND CONCLUSIONS OF LAW

ISSUE

1. Did the Petitioner prove that the 2017 assessment was incorrect?

PROCEDURAL HISTORY

2. The Petitioner initiated its 2017 assessment appeal with the Huntington County Assessor on May 26, 2017. On September 1, 2017, the Huntington County Property Tax Assessment Board of Appeals (PTABOA) issued its determination denying the Petitioner any relief. On October 16, 2017, the Petitioner timely filed a Petition for Review of Assessment (Form 131) with the Board.
3. On July 24, 2018, the Board's administrative law judge (ALJ), Patti Kindler, held a hearing on the petition. Neither the Board nor the ALJ inspected the subject property.

HEARING FACTS AND OTHER MATTERS OF RECORD

4. Mr. Tony Hiles appeared *pro se*.¹ Deputy County Assessor Julie Newsome and Deputy County Assessor Molly Burris appeared for the Respondent. All of them were sworn.
5. The Petitioner offered the following exhibits:²
 - Petitioner Exhibit 1: "Description of property" along with a subject property record card,
 - Petitioner Exhibit 2: Two photographs of the subject property,
 - Petitioner Exhibit 3: Beacon aerial map,
 - Petitioner Exhibit 4: Letter from the City of Huntington Community Development & Redevelopment to the Petitioner, dated May 28, 2015; letter from the City of Huntington Community Development & Redevelopment to Huntington County Assessor Terri Boone, dated March 5, 2015; City of Huntington Indiana

¹ Mr. Hiles signed the Form 131 as the Vice President of Von, Inc. Although the Form 131 was filed in Mr. Hiles' name, the property is titled to Von, Inc.

² Mr. Hiles read verbatim from Petitioner's Exhibits 4 and 5 in a previous hearing for Petition number 35-005-17-1-5-01919-17. At the parties' request, the Board will incorporate that testimony by reference into this record.

- Zoning Code Reference Format; Huntington City Zoning Ordinance pages 4 – 41,
- Petitioner Exhibit 5: 2002 Real Property Assessment Guidelines pages 9, 11, 43-50, 56-63,
- Petitioner Exhibit 6: Spreadsheet listing the subject property’s assessed values from 2008 to 2018,
- Petitioner Exhibit 7: Property record card and aerial map for a vacant lot on Brawley Street; property record cards for a vacant lot located on Grayston Avenue, for a vacant lot at 1328 Swan Street, for a vacant lot located on Swan Street, another vacant lot on Swan Street, for a vacant lot located on Lindley Street; property record card, Beacon assessment, and transfer data for a vacant lot located on Roscoe Street; property record card for a vacant lot located on Roscoe Street; Beacon assessment and transfer data for a vacant lot located on Roscoe Street; property record cards for a vacant lot located on East State Street, for a vacant lot located on North Broadway, for a vacant lot located at 701 North Broadway, for a vacant lot located on Brawley Street; Beacon assessment, transfer data, and property record card for a vacant lot located at 408 Brawley Street,
- Petitioner Exhibit 8: Cover sheet (page 1) and pages 7-19 from the Assessor’s Operations Manual, Revised March 2015,
- Petitioner Exhibit 9: Page 3 of the Notification of Final Assessment Determination (Form 115) issued on September 1, 2017,
- Petitioner Exhibit 10: “Flood zone definitions,”
- Petitioner Exhibit 11: Property record cards for agricultural land located at 11483 North Highway 24 East, 1100 North, and 900 North,
- Petitioner Exhibit 12: Definition of “true tax value;” properties listed for sale at the Commissioner’s Certificate Sale held April 28, 2015; copy of a document entitled Properties Offered at Sale for Huntington County, printed on September 26, 2017; copy of a document entitled *Not Sold Properties Listing for Huntington County*, dated September 26, 2017; property record cards for a vacant lot located at 871 Wilkerson Street, for a vacant lot located at Hasty Street, for a vacant lot located at 48 West Sunnydale, for a vacant lot located at 802 First Street, for a vacant lot located at 719 Leopold Street, for a vacant lot located at 530 Court Street; copy of a document entitled *Sold Properties Listing for Huntington County*, dated September 26, 2017; second copy of a document entitled *Properties Offered for*

Sale for Huntington County, printed September 26, 2017; a copy of a document entitled *Properties Offered at Sale for Huntington County*, printed May 2, 2017; a copy of the Huntington County 2016 Cash Report, printed May 2, 2017; a copy of a document entitled *Tax Sale Property Status Report for Huntington County*, printed October 10, 2016; a copy of a document entitled *Tax Sale Property Status Report for Huntington County*, printed October 10, 2016; two copies of a document entitled *Tax Sale Property Status Report for Huntington County*, printed April 13, 2016; a list of twenty-seven parcels for properties that were on the Tax Sale Property Status Report for Huntington County; property record cards for 760 Colorado Street, 838 North Broadway, 1901 Kocher Street, 244 Grayston Avenue; property record card and aerial map of 530 Court Street; property record cards for 522 Court Street, 623 East Market Street, 632 East Washington Street, 871 Wilkerson Street, 604 Court Street, Third Street; property record card and screen shot of property's history for 437 South Briant Street; property record cards for Circle Drive, 802 First Street, 338 Court Street, 408 East Tipton Street, 719 Leopold Street; property record card and aerial map for 862 George Street; property record card and aerial map for 716 North Lafontaine Street; property record cards for 614 Salamonie Avenue, 833 Wright Street, 979 Charles Street, Hasty Street, 13 West Taylor Street, 417 North Grover Street; document with handwritten note stating "tax sales" including commissioner sales, city owned and supporting documents; copy of a document of properties owned by the City of Huntington; Beacon aerial map, tax sale information, and property record card for 1631 East State Street; property record cards for 35 South Jefferson Street, East State Street, 1749 East State Street, East State Street, 1645 East State Street, 750 Webster Street; property record card for 408 Brawley Street; property record card and tax sale history for 1243 Superior Street; property record cards for 1115 East Market Street, 1303 East Market Street; document entitled *Assessment Comps*; property record cards for Herman Street, various South Jefferson Street addresses, Riverside Drive, 34 South Jefferson Street, 1749 East State Street, 35 South Jefferson Street, and East State Street,

- Petitioner Exhibit 13: Ten exhibits presented by the Respondent at a Board hearing for parcel 35-05-14-100-288.900-005 held on February 7, 2018,
- Petitioner Exhibit 14: Beacon aerial map of the four comparable sales used by the Assessor at the Board's hearing for parcel 35-05-14-100-288.900-005 held on February 7, 2018.

6. The Respondent offered the following exhibits:

- Respondent Exhibit 1: Form 131,
Respondent Exhibit 2: Form 115,
Respondent Exhibit 3: Joint Report by Taxpayer/Assessor to the County Board of Appeals of a Preliminary Informal Meeting (Form 134),
Respondent Exhibit 4: Letter from Mr. Hiles requesting review at the local level, dated May 26, 2017,
Respondent Exhibit 5: Subject property record card,
Respondent Exhibit 6: Aerial photograph of the subject property's neighborhood,
Respondent Exhibit 7: "Value approach analysis,"
Respondent Exhibit 8: Sales comparison grid,
Respondent Exhibit 9: Sales disclosures and property record cards for 848 Salamonie Avenue, 14 Lee Street, for a vacant lot located on Joe Street, 632 East Market Street, and for a vacant lot located on Superior Street,
Respondent Exhibit 10: Undated letter from the Assessor to Mr. Hiles including her witness and exhibit list for this hearing.

7. The record also includes (1) all documents filed in the current appeal, (2) all orders and notices issued by the Board or ALJ, and (3) a digital recording of the hearing.
8. The property under appeal is an 8-foot by 145-foot vacant residential lot located on Lindley Street in Huntington.³
9. The PTABOA determined a total assessment of \$500.
10. The Petitioner requested a total assessment of \$100.

³ The property address is also referred to as "Gepharts Add N 8 Ft Lot 20."

JURISDICTIONAL FRAMEWORK

11. The Board is charged with conducting an impartial review of all appeals concerning: (1) the assessed valuation of tangible property, (2) property tax deductions, (3) property tax exemptions, and (4) property tax credits that are made from a determination by an assessing official or a county property tax assessment board of appeals to the Board under any law. Ind. Code § 6-1.5-4-1(a). All such appeals are conducted under Ind. Code § 6-1.1-15. See Ind. Code § 6-1.5-4-1(b); Ind. Code § 6-1.1-15-4.

SUMMARY OF THE PETITIONER'S CASE

12. The property's assessment is too high. The vacant lot is "under-improved" and lacks a driveway, sidewalks, and utilities. The lot has "obstructions" and an "extreme change in grade." *Hiles testimony; Pet'r Ex. 1, 2, 3.*
13. According to the Guidelines, the lot is eligible for a negative influence factors for the following reasons: adverse topography, "under-improvement," irregular shape, and because the lot "doesn't have much frontage." Based on these various "restrictions," the Assessor should have applied negative influence factors.⁴ *Hiles argument; Pet'r Ex. 1, 2, 3, 5.*
14. The Petitioner offered several property record cards that fit "the definition of a base lot" found in the Guidelines. Mr. Hiles testified that a 60-foot by 143-foot lot located "right behind" the subject property is receiving a negative 50% influence factor, but this "base lot" is a relatively flat buildable parcel with street access while the subject property is not a flat or usable. *Hiles testimony; Pet'r Ex. 7.*
15. The Petitioner also presented the assessments of three properties located outside of the city limits. The Petitioner argued these three properties "with woodlands" get "a little

⁴ According to the subject property record card, the lot is receiving a negative influence factor of 50% for vacancy for the 2017 assessment year. *See Resp't Ex. 5.*

more of an influence factor” than the subject property does. *Hiles testimony; Pet’r Ex. 11.*

16. The Petitioner contends that according to previous decisions by the Board, “true tax value” is the market value-in-use of a property for its current use as reflected by the utility received by the owner or a similar user from the property. The Petitioner questioned if the subject property was “usable to somebody.” The Petitioner also argued that according to the Indiana Tax Court, “an auction and a property’s sale price can be compelling evidence of its market value-in-use.” To that end, the Petitioner offered documents listing property sales from Huntington County tax sales and Huntington County Commissioner’s sales, as well as a list of parcels offered for sale by Huntington County. The Petitioner argued that several of the lots listed for sale by Huntington County were purchased at tax sale or “given” to the County “because nobody else wanted them.” *Hiles testimony; Pet’r Ex. 12.*
17. The Petitioner also presented fourteen property record cards for properties purchased by or given to the City of Huntington.⁵ Out of these properties, ten received a 100% negative influence factor, three received a 50% negative influence factor, and one did not receive any influence factor. The lots that received a 100% negative influence factor are “basically in the same category” as the subject property because they are “pretty much unusable.” *Hiles testimony; Pet’r Ex. 12.*
18. The Petitioner presented a list of properties offered for sale at the April 28, 2015, Commissioner’s Certificate Sale. The list was provided to show the large number of properties that were listed for sale for \$50. The Petitioner “made notes” for most of the properties listed. The Petitioner also presented a list of properties offered at the Huntington County tax sale on September 26, 2017, along with a list of “not sold

⁵ Initially, the Petitioner indicated he was presenting thirteen property record cards, but an additional property record card for the property located on East State Street was also included the group.

properties.” There are numerous lots in the county sales and “most of these lots sold in 2016 and 2017 for \$50.” *Hiles testimony; Pet’r Ex. 12.*

19. The Petitioner offered several exhibits the Respondent presented at a prior Board hearing for a different parcel also owned by the Petitioner. The Petitioner presented the evidence to prove the Respondent’s sales comparison analysis is flawed and to show “what kind” of comparable sales were being used to support the assessment. The Petitioner also offered aerial photographs to show “there is no comparison” between the purportedly comparable properties and the subject property. *Hiles testimony; Pet’r Ex. 13, 14.*
20. The Respondent’s argument that the neighboring parcel’s home is situated on part of the subject parcel is flawed. The Respondent failed to offer any proof that the boundaries are correct. According to the map, “it is not to be used on legal documents.” *Hiles argument (referencing Resp’t Ex. 6, 7.)*

SUMMARY OF THE RESPONDENT’S CASE

21. The property is correctly assessed. The property was assessed in a fair and equitable method using the Guidelines set forth by the Department of Local Government Finance (DLGF) and the Uniform Standards of Professional Appraisal Practice (USPAP). An assessment cannot be changed just because the Petitioner “feels the value is overstated.” *Newsome argument; Resp’t Ex. 5.*
22. The Respondent presented aerial photographs of the subject property’s neighborhood. According to the boundary lines on the aerial map, a portion of the home located at 237 Lindley Street is situated on the subject property. The Petitioner probably “could never sell off the subject parcel” because it is needed to support the house. Therefore the subject property is not as “unusable” as the Petitioner claims. In fact, the Respondent advised the Petitioner to combine the two lots for that reason. *Newsome testimony; Resp’t Ex. 6, 7.*

23. The Petitioner presented a “Respondent exhibit binder” from a prior appeal hearing. These exhibits are irrelevant to the appeal at hand. *Newsome argument (referencing Pet’r Ex. 13, 14.)*

BURDEN OF PROOF

24. Generally, the taxpayer has the burden to prove that an assessment is incorrect and what the correct assessment should be. *See Meridian Towers East & West v. Washington Twp. Ass’r*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also Clark v. State Bd. of Tax Comm’rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998). The burden-shifting statute as amended by P.L. 97-2014 creates two exceptions to that rule.
25. First, Ind. Code § 6-1.1-15-17.2 “applies to any review or appeal of an assessment under this chapter if the assessment that is the subject of the review or appeal is an increase of more than five percent (5%) over the assessment for the same property for the prior tax year.” Ind. Code § 6-1.1-15-17.2(a). “Under this section, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeal taken to the Indiana board of tax review or to the Indiana tax court.” Ind. Code § 6-1.1-15-17.2(b).
26. Second, Ind. Code § 6-1.1-15-17.2(d) “applies to real property for which the gross assessed value of the real property was reduced by the assessing official or reviewing authority in an appeal conducted under IC 6-1.1-15.” Under those circumstances, “if the gross assessed value of real property for an assessment date that follows the latest assessment date that was the subject for an appeal described in this subsection is increased above the gross assessed value of the real property for the latest assessment date covered by the appeal, regardless of the amount of the increase, the county assessor or township assessor (if any) making the assessment has the burden of proving that the assessment is correct.” Ind. Code § 6-1.1-15-17.2(d). This change was effective March 25, 2014, and has application to all appeals pending before the Board.

27. Here, the parties agree that the assessed value did not change from 2016 to 2017. The Petitioner failed to offer any argument the burden should shift to the Respondent. Thus, the burden shifting provisions of Ind. Code § 6-1.1-15-17.2 do not apply, and the burden remains with the Petitioner.

ANALYSIS

28. Real property is assessed based on its market value-in-use. Ind. Code § 6-1.1-31-6(c); 2011 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.4-1-2). The cost approach, the sales comparison approach, and the income approach are three generally accepted techniques to calculate market value-in-use. Assessing officials primarily use the cost approach but other evidence is permitted to prove an accurate valuation. Such evidence may include actual construction costs, sales information regarding the subject property or comparable properties, appraisals, and any other information compiled in accordance with generally accepted appraisal principles.
29. Regardless of the method used, a party must explain how its evidence relates to the relevant valuation date. *See O'Donnell v. Dep't of Local Gov't Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006); *see also Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). For a 2017 assessment, the valuation date was January 1, 2017. *See* Ind. Code § 6-1.1-2-1.5.
30. The Petitioner offered several photographs of the subject property arguing negative influence factors should be applied to account for “adverse topography,” to account for “under-improvement,” irregular shape, “restrictions,” and to account for “limited access.” The Respondent did not dispute these claims. However, while these factors may negatively affect the property’s value, they do not establish the assessment is incorrect. The Petitioner failed to quantify the actual effects of their claim or quantify a more accurate value based on these factors. Merely, requesting an influence factor based on conditions that affect the property without showing that the application of that factor

results in the appropriate market value-in-use of the property, is insufficient. The Petitioner needed to offer probative evidence to establish the effect those factors have on the subject property's market value-in-use as of the assessment date. The Petitioner also did not offer any evidence to establish that the 50% negative influence factor was insufficient, nor did they address the effects the factors discussed above have on the property's market value-in-use. The Board cannot pick a value for a lower assessment. It is up to the Petitioner to prove the current assessment is incorrect and specifically what the correct assessment should be. *See Meridian Towers East & West*, 805 N.E.2d at 478. Without more, the Petitioner's arguments are not enough to make a prima facie case for reducing the assessment.

31. The property record cards for properties that were purchased or given to the City of Huntington are not probative evidence. The Petitioner argues that "most of these properties" benefit from a 100% negative influence factor while the subject property is only receiving a negative 50% influence factor. However, according to the property record cards presented, the 100% negative influence factors were applied because these properties are municipally owned and not subject to taxation. Thus, the presentation of properties owned by the city to compare the application of influence factors fails to indicate the subject property is over-assessed.
32. The Petitioner also introduced evidence of three agricultural properties in an attempt to show the difference between negative influence factors applied to the subject property and those applied to these agricultural properties. Here, the property record cards for three properties located outside of Huntington City that were assessed as agricultural land also does nothing to show that the subject property's assessment is incorrect.⁶ The subject property is assessed as a small residential platted lot while the three properties presented are assessed as agricultural measuring between 53.17 acres and 71.56 acres.

⁶ Parcel 35-01-01-300-083.400-006 is identified as a commercial assessment on the property record card. However, all but two acres of this lot's 71.56-acres is priced as agricultural land.

The Petitioner did not establish how the agricultural properties related to the subject property, other than to claim the agricultural lots are receiving “a little more influence factor for the wooded land.” Again, the Petitioner failed to offer any meaningful comparison and failed to account for differences between the properties.

33. The Petitioner also challenged the assessment by offering a purportedly comparable property he considered a good “base lot.” Parties can introduce assessments of comparable properties to prove the market value-in-use of a property under appeal, provided those comparable properties are located in the same taxing district or within two miles of the taxing districts boundary. Ind. Code § 6-1.1-15-18(c)(1). Here, the purportedly comparable property is located within the same taxing district and appears to meet the boundary requirements.
34. The determination of whether the properties are comparable using the “assessment comparison” approach must be based on generally accepted appraisal and assessment practices. *Indianapolis Racquet Club, Inc. v. Marion Co. Ass’r*, 15 N.E.3d 150 (Ind. Tax Ct. 2014). In other words the proponent must provide the type of analysis that *Long* contemplates for the sales comparison approach. *Id.*; *see also Long*, 821 N.E.2d at 471 (finding sales data lacked probative value where the taxpayers did not explain how purportedly comparable properties compared to their property or how relevant differences affect the value).
35. While the Petitioner introduced property record cards for properties it considered “base lots,” the Petitioner failed to offer meaningful evidence comparing specific features and characteristics to the subject property. In fact, the Petitioner only discussed the 60-foot by 143-foot parcel located on Brawley Street in detail, and that lot is receiving the same negative influence factor as the subject property. Furthermore, of the thirteen purportedly comparable base lots offered, two were assessed as industrial lots, four were assessed at the same \$110 per front foot base rate as the subject property, and the

remaining seven were assessed at \$120 per front foot base rate. Most, if not all, of the thirteen “base lot” properties are assessed higher than the subject property. The Petitioner failed to offer any explanation or value adjustments for the differences between the subject property and the purportedly comparable properties. For these reasons, the Petitioner’s “base lot” evidence fails to prove the subject property is incorrectly assessed, and therefore lacks probative value.

36. The Petitioner also attempted to rely on various sales from county tax and commissioner sales to prove the property’s assessment is excessive. By offering these sales, the Petitioner is essentially relying on the sales-comparison approach. To effectively use the sales-comparison approach as evidence in a property tax appeal, the proponent must establish the comparability of the properties being examined. Conclusory statements that a property is “similar” or “comparable” to another property are not sufficient. *Long*, 821 N.E.2d at 470. Instead, the proponent must identify the characteristics of the subject property and explain how those characteristics compare to the characteristics of the purportedly comparable properties. *Id.* at 471. Similarly, the proponent must explain how any differences between the properties affect their relative market values-in-use. *Id.*
37. The Petitioner’s evidence lacks the type of analysis and related adjustments required for a probative comparison. First, the Commissioners Certificate Sale and the county tax sale lists include several industrial and commercial sales, along with multiple properties that are located in other townships and towns throughout the county. Second, the Petitioner failed to make adjustments to the purportedly comparable properties. Third, the Petitioner has not shown that the properties listed for sale at a Commissioners Certificate Sale or tax sale are market-value sales.⁷ Lastly, the Petitioner’s analysis failed to yield an

⁷ Market value is defined in part as the most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeable, and assuming the price is not affected by undue stimulus. See 2011 REAL PROPERTY ASSESSMENT MANUAL at 10.

indicated value for the subject property. Thus, the Petitioner's sales evidence lacks probative value.

38. The Board finds little, if any, probative value in the Petitioner's presentation of various property record cards in an effort to show the disparity in the subject property's assessment. The Petitioner merely points to what it believes are inconsistent assessments between the purportedly comparable properties and the subject property. It is unclear if the Petitioner offered the assessment information in an attempt to prove the subject property's true tax value or instead to claim that it was entitled to an equalization adjustment based on a lack of uniformity and equality. The Petitioner failed to offer sufficient probative evidence on either point.
39. As the Tax Court explained in *Westfield Golf Practice Center*, the focus of Indiana's assessment system has changed from the application of a self-referential set of regulations to a question of whether a property's assessment reflect the external benchmark of market value-in-use. *See, Westfield Golf Practice Center, LLV v. Washington Twp. Assessor*, 859 N.E.2d 396, 398-99 (Ind. Tax Ct. 2007). One way to prove a lack of uniformity and equality under Article X, Section 1 of the Indiana Constitution is to present assessment ratio studies comparing the assessments of properties within an assessing jurisdiction with objectively verifiable data, such as sale prices or market value-in-use appraisals. *Id.* at 399 n.3. The taxpayer in *Westfield Golf Practice Center* lost its appeal because it focused solely on the base rate used to assess its driving-range landing area compared to the rates used to assess other driving ranges and failed to show the actual market value-in-use for any of the properties. *Id.* at 399. Here, the Petitioner's uniformity-and-equity claim fails for the same reason, the Petitioner did not show the market value-in-use for any of the properties he based his claim on.
40. Finally, the Petitioner argued that according to the definition of "true tax value," the market value-in-use of a property for its current use is reflected by the parcel's utility.

The Petitioner claims the subject property is “not usable and therefore lacks utility.” But the Petitioner did nothing to effectively rebut the evidence that the subject property is used in conjunction with the neighboring home at 237 Lindley Street. However, simply making this claim does not show how that purported lack of utility diminishes the subject property’s value or what that value should be. Thus, the Petitioner’s claim regarding the property’s lack of utility is not probative of its value.

41. Ultimately, the Petitioner has done little more than challenge the Assessor’s methodology in computing the assessment. The Petitioner pointed to restrictions and problems with the property, cited to the Guidelines, listed other properties’ assessments, and claimed the Assessor failed to consider various restrictions and problems in developing an influence factor. The record is void of any market-based evidence with *any* value conclusion, let alone the \$100 assessment the Petitioner requested. The Tax Court has held this is an insufficient way to rebut the presumption that the assessment is correct. *Eckerling v. Wayne Twp. Ass’r*, 841 N.E.2d 678 (Ind. Tax Ct. 2006). The Board has issued numerous findings that comport with the Tax Court’s holding in *Eckerling*, and does so again here.
42. For these reasons, the Petitioner failed to make a prima facie case for reducing the assessment. Where the Petitioner has not supported the claim with probative evidence, the Respondent’s duty to support the assessment is not triggered. *Lacy Diversified Indus. v. Dep’t of Local Gov’t Fin.*, 799 N.E.2d 1215, 1222 (Ind. Tax Ct. 2003).

SUMMARY OF FINAL DETERMINATION

43. The Board finds for the Respondent. The 2017 assessment will not be changed.

This Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date first 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>>.