

INDIANA BOARD OF TAX REVIEW
Small Claims
Final Determination
Findings and Conclusions

Petition #: 39-012-05-1-5-00023
Petitioner: Robert Dressler
Respondent: Hanover Township Assessor (Jefferson County)¹
Parcel #: 0120111300
Assessment Year: 2005

The Indiana Board of Tax Review (the Board) issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. The Petitioner initiated an assessment appeal with the Jefferson County Property Tax Assessment Board of Appeals (PTABOA) by written document dated November 29, 2005.
2. The PTABOA mailed notice of its decision on March 14, 2006.
3. The Petitioner initiated an appeal to the Board by filing a Form 131 petition with the Jefferson County Assessor on April 11, 2006. The Petitioner elected to have this case heard in small claims.
4. The Board issued a notice of hearing to the parties dated July 13, 2006.
5. The Board held an administrative hearing on August 16, 2006, before the duly appointed Administrative Law Judge, Jennifer Bippus.
6. Persons present and sworn in at hearing:
 - a) For Petitioner: Robert Dressler, Taxpayer
 - b) For Respondent: Margaret Hoffman, Jefferson County Assessor
Linda Greene, Jefferson County PTABOA

¹The Jefferson County Assessor filed both a Notice of Appearance of County Representation authorizing her to represent the Hanover Township Assessor and a Notice of Appearance of County Assessor as an Additional Party. *Resp't Exs. 11-12*. The Jefferson County Assessor did not file the latter notice within thirty (30) days of the filing of the Form 131 petition as required by Ind. Admin. Code tit. 52, r. 2-6-6(b)(3). Consequently, the Board treats the Jefferson County Assessor as the representative of the Hanover Township Assessor and not as an additional party to this appeal.

James Alexander, Jefferson County PTABOA

Facts

7. The property is a single-family residential dwelling located at 2236 South Logans Point Drive, Hanover.
8. The Administrative Law Judge (“ALJ”) did not conduct an inspection of the property.
9. Assessed Value of subject property as determined by the Jefferson County PTABOA:
Land \$27,300 Improvements \$224,800 Total \$252,100.
10. Assessed Value requested by Petitioner on the Form 131 petition:
Land \$15,000 Improvements \$200,000 Total \$215,000.

Issue

11. Summary of the Petitioner’s contentions in support of alleged error in assessment:
 - a) The assessed value of the subject lot is too high, and it is not comparable to the assessments of other lots in the surrounding area. The subject lot should be assessed for \$15,000. *Dressler testimony.*
 - b) Lots across the street from the subject lot have a view of the river and are much more desirable than the subject lot. *Dressler testimony.* Lots on the non river-view side of the street, including the subject lot, receive a thirty-five percent (35%) discount in their assessments. *Id.* The Petitioner contends that the discount should be greater. *Dressler argument.*
 - c) Lots on the river-view side of the street have sold for \$65,000, and two of those lots now are listed for sale with asking prices of \$75,000 and \$85,000. *Dressler testimony.* The Petitioner pointed to two such lots on a plat map of the subject area. *Dressler testimony; Pet’r Ex. 1.* Lot #7 has a view of the river, and it originally sold for \$65,000. The owners are now asking for \$85,000. *Id.* Lot #10 also has a view of the river, and it is listed for sale with an asking price of \$75,000. *Id.* By contrast, lots on the non river-view side of the street have sold for no more than \$25,000. *Dressler testimony.* The Petitioner bought the subject lot for \$25,000 in 1996. *Id.* Two other lots on the non river-view side of the street recently sold for \$25,000. *Id.*
 - d) Lots on the river-view side are assessed for \$42,000. *Dressler testimony.* The subject lot is assessed for \$27,300 after receiving the thirty-five percent (35%) discount. *Id.* Based on the difference in sale prices, the Petitioner contends that the non river-view lots should be assessed for seventy percent (70%) less than the river-view lots. *Dressler argument.*

- e) Presbyterian Avenue is a very nice street located within the city of Hanover and it is within a ten (10) minute walk or two (2) minute drive of the subject property. *Dressler testimony.* Presbyterian Avenue contains very nice homes, and it is located in a neighborhood that is similar to the subject property's neighborhood. *Id.* The lot located at 121 Presbyterian Avenue has an assessed value of \$5,900 for almost two (2) acres of land. *Id.; Pet'r Ex. 3.* The lot located at 126 Presbyterian Avenue is a beautiful two (2) acre lot that is assessed for only \$16,200. *Dressler testimony; Pet'r Ex. 4.* The lot located at 148 Presbyterian Avenue is also 2 acres, and it is assessed for only \$10,900. *Dressler testimony; Pet'r Ex. 5.*
- f) The Petitioner also points to a property located at 160 East First Street that contains two (2) acres of land assessed for \$2,900. *Dressler testimony; Pet'r Ex. 2.* The Petitioner further contends that a home located at 4026 W. State Road 56 is far superior to the subject home, yet it is assessed for much less than the subject property. *Dressler testimony.* That property is located on a main highway, one thousand (1,000) yards from the city of Hanover and across the street from Hanover College. *Id.* The house contains 3,234 square feet with a walkout basement located on eight (8) acres of land with a small woods and garden. *Id.; Pet'r Ex. 6.* According to the Petitioner, that property is valued at \$237,250,² which is less than the amount for which the subject property is valued. *Id.*
- g) The taxes on the subject property have increased twenty-three percent (23%) per year for the past three (3) years. *Dressler testimony.* According to the Petitioner, his tax increases have been far greater than the increases experienced by other property owners in the area, even the owners of properties located on the river-view side of the road. *Id.* The Petitioner cited examples of the following taxes increases on Logans Point Drive:

2125 S. Logans Point	Taxes have gone up 33% since 1995
2145 S. Logans Point	Taxes have gone up 15% per year from 1997 to 2002
2155 S. Logans Point	Taxes have gone up 13% per year from 1997 to 2002
2185 S. Logans Point	Taxes have gone up 9% per year over 7 years
2195 S. Logans Point	Taxes have gone up 9% per year since 1995
2235 S. Logans Point	Taxes have gone up 10% per year since 1995
2245 S. Logans Point	Taxes have gone up 8% per year over 8 years
2255 S. Logans Point	Taxes have gone up 7% per year since 1996
2156 S. Logans Point	Taxes have gone up 11% per year since 1997
2146 S. Logans Point	Taxes have gone up 8% per year since 1996
2126 S. Logans Point	Taxes have gone up 11% per year since 1997

Dressler testimony.

- h) The property at 2255 S. Logans Point Drive is very comparable to the subject property, is located on the same side of the street as the subject property yet the taxes

² It is not clear from where the Petitioner derived this number. The property record card submitted by the Petitioner shows the assessment for improvements at \$240,200 and the overall assessment at \$260,000. *Pet'r Ex. 6.*

for that property have only increased seven percent (7%) per year as opposed to the twenty-three percent (23%) per year increase in taxes for the subject property. *Dressler testimony.*

- i) According to the Petitioner, real property in the area is not appreciating. *Dressler testimony.* The next-door neighbor's property is going into foreclosure for less than \$200,000. *Id.* The Petitioner therefore contends that the subject property is assessed in excess of its market value. *Id.*

12. Summary of the Respondent's contentions in support of the assessment:

- a) The assessor's role is to determine assessments based on market value. *Hoffman testimony.* The lots at issue are valued consistently with the sale prices, as well as with the Jefferson County's equalization study and other information available at the time of the reassessment. *Id.*
- b) The Respondent presented property record cards with land assessments for properties along Logan Point Dr., a platted map of the area in question, multiple listing sheets for various properties sold on Logans Point Dr., and a letter from the commissioner of the Department of Local Government Finance approving the "equalization results" for Jefferson County based upon the ratio studies submitted by the county. *Resp't Exs. 6 - 9.*
- c) The Petitioner requests that his lot be valued at \$15,000, but he has not shown that the lot is overvalued. *Hoffman argument.* The Petitioner's evidence shows that lots on the non river-view side of the Logans Point Dr. are selling for \$25,000. *Id.* The subject lot is assessed for \$27,300. *Hoffman testimony.* Thus, the subject lot is assessed in line with sales in the area. *Hoffman argument.*
- d) The river-view lots are valued at \$42,000, and the non river-view lots are given a 35% reduction [influence factor]. *Hoffman testimony.* While the river-view lots are now selling for a much higher value, trending will address that discrepancy and the assessments for lots on the river-view side of the road will increase. *Hoffman testimony.*
- e) The data presented by the Petitioner for lots on Presbyterian Avenue shows land values lower than the subject lot's value, but those lots are located in a different neighborhood than the subject property. *Hoffman testimony.* The Petitioner did not specify how the lots on Presbyterian Avenue are comparable to the subject lot. *Hoffman argument.* The Petitioner likewise did not provide any sales or market information regarding the properties on Presbyterian Avenue. *Id.*
- f) The Logans Point area is more desirable than the Presbyterian Avenue area because of the river view. *Hoffman testimony.* The market has not shown that lots in the Presbyterian Avenue area are selling for values as high as the values for which lots in the Logans Point area are selling. *Id.*

- g) The property located at 4026 W. State Road 56 is not in the same neighborhood as the subject property. *Hoffman testimony*. In addition, all but one (1) acre of that land is identified as agricultural land and therefore is valued differently than is the subject land. *Id.*; *Pet'r Ex. 6*.
- h) The tax increases mentioned by the Petitioner do not reflect increases in assessed value. *Hoffman testimony*. The assessed value of the subject property has not changed. *Id.* The tax increases are a result of changes in tax rates. *Id.*

Record

13. The official record for this matter is made up of the following:

- a) The Petition,
- b) The recording of the hearing,
- c) Exhibits:

- Petitioner Exhibit 1: Plat map of the subject street,
- Petitioner Exhibit 2: Property Record Card ("PRC") for 160 E. First Street,
- Petitioner Exhibit 3: PRC for 121 Presbyterian Avenue,
- Petitioner Exhibit 4: PRC for 126 Presbyterian Avenue,
- Petitioner Exhibit 5: PRC for 148 Presbyterian Avenue,
- Petitioner Exhibit 6: PRC for 4026 W. State Road 56.

- Respondent Exhibit 1: Copy of 131 Petition,
- Respondent Exhibit 2: Page 4 of Form 130 – Conference notes filed by Hanover Township Assessor,
- Respondent Exhibit 3: Property Record Card for subject parcel,
- Respondent Exhibit 4: Property Record Card for another lot owned by the Petitioner,
- Respondent Exhibit 5: "Assessment Comparables Logans Point" submitted by Hanover Trustee Assessor,
- Respondent Exhibit 6: Property Record Cards for Logans Point,
- Respondent Exhibit 7: Plat map of Logans Point,
- Respondent Exhibit 8: Multiple Listing Service properties sold on Logans Point from 1999 – present,
- Respondent Exhibit 9: State of Indiana letter approving equalization results for Jefferson County,
- Respondent Exhibit 10: Booklet submitted by Hanover Township Trustee Assessor,
- Respondent Exhibit 11: Notice of County Assessor Representation,
- Respondent Exhibit 12: Notice of County Assessor Appearance as an Additional Party.

Board Exhibit A: Form 131 petition,
Board Exhibit B: Notice of Hearing,
Board Exhibit C: Hearing Sign-In Sheet.

d) These Findings and Conclusions.

Analysis

14. The most applicable governing cases are:
- a) A petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Twp. Assessor*, 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).
 - b) In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer's duty to walk the Indiana Board . . . through every element of the analysis”).
 - c) Once the petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the petitioner’s evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the petitioner’s evidence. *Id*; *Meridian Towers*, 805 N.E.2d at 479.
15. The Petitioner did not provide sufficient evidence to support his contentions. The Board arrives at this conclusion for the following reasons:
- a) As far as the Board can discern, the Petitioner makes four general contentions in support of his claim that the current assessment is in error. First, the Petitioner claims that the subject property as a whole is assessed in excess of its market value. Second, the Petitioner contends that the subject property is not assessed in a uniform and equal manner in comparison to the assessments of similar properties. Third, the Petitioner contends that, with regard to the land portions of their assessments, lots on the non river-view side of Logans Point Dr. are assessed for close to their market values while lots on the river-view side of the road are assessed for only a portion of their market values. Finally, the Petitioner contends that his taxes have increased at a greater rate than the rate by which taxes for other properties in the same area have increased.

Market Value of the Subject Land

- b) Real property in Indiana is assessed based upon its “true tax value.” The 2002 Real Property Assessment Manual (“Manual”) defines the “true tax value” of real property as “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.” 2002 REAL PROPERTY ASSESSMENT MANUAL 2 (incorporated by reference at 50 IAC 2.3-1-2). As set forth in the Manual, the appraisal profession traditionally has used three methods to determine a property’s market value: the cost approach, the sales comparison approach, and the income approach. *Id.* at 3, 13-15. In Indiana, assessing officials primarily use the cost approach, as set forth in the Real Property Assessment Guidelines for 2002 – Version A (Guidelines), to assess real property.
- c) A property’s market value-in-use, as ascertained through application of the Guidelines’ cost approach, is presumed to be accurate. *See* MANUAL at 5; *Kooshtard Property VI, LLC v. White River Twp. Assessor*, 836 N.E.2d 501, 505 (Ind. Tax Ct. 2005) *reh’g den. sub nom. P/A Builders & Developers, LLC*, 842 N.E.2d 899 (Ind. Tax 2006). A taxpayer, however, may offer evidence to rebut that presumption, as long as such evidence is consistent with the Manual’s definition of true tax value. MANUAL at 5. Thus, appraisals prepared in accordance with the Manual’s definition of true tax value may be used to rebut the presumption that an assessment is correct. *Id.*; *Kooshtard Property VI*, 836 N.E.2d at 505, 506 n.1 (“[T]he Court believes (and has for quite some time) that the most effective method to rebut the presumption that an assessment is correct is through the presentation of a market value-in-use appraisal, completed in conformance with the Uniform Standards of Professional Appraisal Practice (USPAP).”). A taxpayer may also rely upon sales information regarding the subject or comparable properties and any other information compiled in accordance with generally accepted appraisal principles. MANUAL at 5.
- d) The Petitioner did not present any market-based evidence to establish the market value-in-use of the subject property as a whole. Instead, the Petitioner simply asserted that the subject property would sell for \$215,000 - \$220,000 and that the property adjacent to the subject property was going to be repossessed through foreclosure for \$175,000. *See Dressler testimony*. The Petitioner’s testimony on those points is entirely conclusory. Conclusory statements, unsupported by factual evidence, are not sufficient to establish an error in assessment. *See Whitley Products, Inc. v. State Bd. of Tax Comm’rs*, 704 N.E.2d 1113, 1120 (Ind. Tax Ct. 1998).

Uniformity and Equality

- e) Next, the Petitioner claims that the subject land is assessed in excess of the amounts for which comparable parcels are assessed. The petitioner makes a similar claim regarding the assessment of the subject property as a whole. In support of the former, the Petitioner seeks to compare the assessment of the subject land to the land assessments of several properties along Presbyterian Avenue, as well to as two

- properties located on E. First Street and W. State Rd. 56. As to the latter, the Petitioner focuses only on the assessment of the property located on W. State Rd. 56.
- f) In order to make a prima facie case that its property is not assessed in a uniform and equal manner in comparison to other properties, a taxpayer must explain how the properties are comparable to each other. *See Home Federal Savings Bank v. Madison Twp. Assessor*, 817 N.E.2d 332 (Ind. Tax Ct. 2004)(holding that taxpayer that challenged its assessment based upon a lack of uniformity and equality failed to explain how purportedly comparable properties compared to the taxpayer's property). Conclusory statements that a property is "similar" or "comparable" to another property do not constitute probative evidence of the comparability of the two properties. *Long v. Wayne Twp. Assessor*, 821 N.E.2d 466, 470 (Ind. Tax Ct. 2005). Instead, one 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. When seeking to establish comparability between parcels of land, the relevant characteristics to compare include things such as location, accessibility, and topography. *See Blackbird Farms Apts., LP v. Dep't of Local Gov't Fin.*, 765 N.E.2d 711, 715 (Ind. Tax Ct. 2002) (holding that taxpayer failed to establish comparability of parcels of land where, among other things, taxpayer did not compare the topography and accessibility of parcels). The party offering the comparative evidence also must explain how any significant differences between the properties affect their relative market values-in-use. *See Long*, 821 N.E.2d at 470-71.
- g) Here, the Petitioner simply asserts that the lots located on Presbyterian Avenue are comparable to the subject lot because they are located in a nice neighborhood with nice, expensive homes. *See Dressler testimony*. The Petitioner's assertions in that regard are wholly conclusory. The Petitioner did not discuss any characteristics of the Presbyterian Avenue lots, other than their location relative to the subject property. Consequently, the Petitioner failed to establish that the Presbyterian Street lots are comparable to the subject lot. The same is true concerning the Petitioner's attempts to compare the properties located on E. First Street and W. State Rd. 56 to the subject property. In fact, the Petitioner provided even less explanation as to why those properties are comparable to the subject property than he did with regard to the Presbyterian Avenue properties. While the property record cards submitted by the Petitioner contain some information concerning features of the purportedly comparable properties, the Petitioner was required to do more than simply present raw data. Instead, he was required to explain the relevance of that information to his contentions. *See Indianapolis Racquet Club*, 802 N.E.2d at 1022 ("[I]t is the taxpayer's duty to walk the Indiana Board ... through every element of the analysis").
- h) The Petitioner's attempt to compare the assessment of the subject property as a whole to the assessment of the property located at W. State Rd. 56 is equally unavailing. The Petitioner testified that both the home located on W. State Rd. 56 and the lot upon which it is situated are larger than the subject home and lot. *Dressler testimony*. The Petitioner further testified that the home at W. State Rd. 56 contains a walkout basement, which the Petitioner asserted is more valuable than the standard basement

contained in the subject home. *Dressler testimony*. Thus, Petitioner attempted to compare at least some relevant features of the two properties. Nevertheless, the Petitioner's evidence analysis falls far short of what is required to establish comparability.

Ratio of Assessments to Market Value

- i) The Petitioner also bases his next claim upon a perceived lack of uniformity and equality in assessment. Unlike the preceding claim, however, the Petitioner does not premise this claim on grounds that properties that are physically comparable to the subject property are assessed for less than the subject property. Indeed, the Petitioner acknowledges that the properties on the river-view side of Logans Point Dr. are not comparable to the subject property. Nevertheless, the Petitioner claims that the river-view lots are assessed for substantially less than market value, while the non-river view lots are assessed for slightly more than market value.
- j) In *Indiana Dep't of Local Gov. Fin. v. Commonwealth Edison Co.* 820 N.E.2d 1222 (Ind. 2005), the Indiana Supreme Court recognized that taxpayers have a statutory right to show that their "property taxes were higher than they would have been had other property been properly assessed." *Id.* at 1227. The Court generally referred to such a claim as one for an "equalization adjustment." *Id.* at 1225-27. The Petitioner, however, did not present the type of evidence necessary to support such a claim. At most, the Petitioner provided anecdotal testimony regarding the sale prices of a handful of lots on both sides of Logans Point Dr. With the exception of stating that he bought the subject lot in 1996 and that two other lots on the non river-view side of the street sold "recently," the Petitioner did not identify sale dates for any of the properties. Moreover, the Petitioner did not present any documentary evidence regarding the sales in question. The lack of such information is significant, given the incongruity between the Petitioner's testimony that lots #7 and #10 on the plat map both sold for \$65,000 at some unspecified time, and the dimensions listed on the plat map showing that lot #7 is roughly twice the size of lot #10. *See Pet'r Ex. 1.*
- k) At best, the Petitioner's evidence shows that lots on the river-view side of Logans Point Dr. tend to be assessed in excess of their market values-in-use, and that lots on the non river-view side of the road tend to be assessed for amounts at or near their market values-in-use. The Petitioner, however, did not present probative evidence to quantify the amount of the variance or to support his request that the land portion of the subject property be assessed for seventy percent (70%) less than the properties on the river-view side of Logans Point Dr.

Rate of Increase in Taxes/Assessments

- l) Finally, the Petitioner claims that the real estate taxes on the subject property have increased by twenty-three percent (23%) per year for the past three (3) years, which is higher than the rate of increase for other properties in his neighborhood. Although the Petitioner testified that he was basing his claim on the relative rates of increase in

taxes for the various properties he identified along Logans Point Dr., he also claimed that those increases corresponded to increases in assessed values. *See Dressler testimony*. The distinction is significant. The amount for which a taxpayer is billed for property taxes is the product of a number of factors unrelated to the assessed valuation of that property, such as the rates set by taxing units and exemptions, deductions or credits for which the taxpayer has been approved. The only issue before the Board in this appeal, however, is the assessed value of the subject property. Thus, to the extent that the Petitioner's claim is not related to the Respondent's valuation of the subject property, that claim is not properly before the Board.

- m) Unfortunately, the Petitioner's failure to present any documentary evidence to support his claim greatly hampers the Board's ability to determine whether the Petitioner's claim is based directly on the relative increases in assessed values of the subject property and the other properties along Logans Point Dr., as opposed to being based only on increases in the taxes for which the owners of those properties were billed. The Respondent, however, submitted property record cards for several of the properties along Logans Point Dr. to which the Petitioner seeks to compare the subject property. *See Resp't Ex. 6*. Those property record cards do not contain information concerning the taxes billed on those properties, but they do reflect the properties' assessed values. The Board's examination of those cards reveals that the "tax" increases of which the Petitioner complains correspond roughly, although not exactly, to the increases in assessments of those properties between general reassessments. For example, the Petitioner testified that the taxes for 2155 S. Logans Point Dr. increased 13% per year from 1997 to 2002. *Dressler testimony*. The property record card for that property reveals that it was assessed for \$128,900 in 1997 and for \$217,900 in 2002. *Resp't Ex. 6*. The total difference in value between the two assessment dates is \$89,000 or sixty-nine percent (69%) of the 1997 assessment. If spread over the five years between 1997 and 2002, the increase totals 13.8% per year.
- n) Even if the Petitioner's claim is tied directly to the relative degree of increases in assessments for the properties he identified, his claim fails. Each assessment and each tax year stands alone. *Fleet Supply, Inc. v. State Bd. of Tax Comm'rs*, 747 N.E.2d 645, 650 (Ind. Tax Ct. 2001). . Thus, evidence as to a property's assessment in one tax year is not necessarily probative of its true tax value in a different year. *See, id.* ("[E]vidence as to the Main Building's assessment in 1992 is not probative as to its assessed value three years later."). That is particularly true, where, as here, the changes in assessment stem from the properties being revalued in conjunction with the 2002 general reassessment. Indiana law regarding the assessment of real property changed dramatically between the 1995 general reassessment, which provided the base line values used by the Petitioner in calculating the relative rates of increase for the various properties he identified, and the 2002 general reassessment. Prior to the 2002 general reassessment, true tax value was simply the value determined by applying regulations promulgated by the State Board of Tax Commissioners. *Commonwealth Edison*, 820 N.E.2d at 1224. True tax value, however, is now defined as "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.” MANUAL at 2; *see also*, *Commonwealth Edison*, 820 N.E.2d at 1224

- o) Based on the foregoing, the Petitioner failed to make a prima facie case that the current assessment is incorrect.

Conclusion

- 16. The Petitioner failed to make a prima facie case. The Board finds in favor of the Respondent.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should not be changed.

ISSUED: **November 13, 2006**

Commissioner,
Indiana Board of Tax Review

IMPORTANT NOTICE

- Appeal Rights -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. You must name in the petition and in the petition's caption the persons who were parties to any proceeding that led to the agency action under Indiana Tax Court Rule 4(B)(2), Indiana Trial Rule 10(A), and Indiana Code §§ 4-21.5-5-7(b)(4), 6-1.1-15-5(b). The Tax Court Rules provide a sample petition for judicial review. The Indiana Tax Court Rules are available on the Internet at <<http://www.in.gov/judiciary/rules/tax/index.html>>. The Indiana Trial Rules are available on the Internet at <http://www.in.gov/judiciary/rules/trial_proc/index.html>. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>.