

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

Petition #: 43-032-02-1-5-00002
Petitioners: Martin A. & Susan K. Stephens
Respondent: Wayne Township Assessor (Kosciusko County)
Parcel #: 04-722004-104-18-29
Assessment Year: 2002

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 Petitioners initiated an assessment appeal with the Kosciusko County Property Tax Assessment Board of Appeals (the PTABOA) by written document dated October 2, 2003.
2. The Petitioners received notice of the decision of the PTABOA on April 15, 2004.
3. The Petitioners filed an appeal to the Board by filing a Form 131 with the county assessor on May 13, 2004. The Petitioners elected to have this case heard in small claims.
4. The Board issued a notice of hearing to the parties dated November 23, 2005.
5. The Board held an administrative hearing on February 2, 2006, before the duly appointed Administrative Law Judge (the ALJ) Dalene McMillen.
6. Persons present and sworn in at hearing:¹
 - a. For Petitioners: Martin A. Stephens, Owner
Susan K. Stephens, Owner
 - b. For Respondent: Charles A. Ker, PTABOA Member
Gerald Bitner, PTABOA Member
Susan Myrick, PTABOA Member

¹ Ms. Jean Lynch and Ms. Jan Chiddister were present during the administrative proceedings, but they were not sworn in to present testimony.

Richard Shipley, PTABOA Member
Laurie A. Renier, Kosciusko County Assessor
Kristy Mayer, Wayne Township Assessor

- c. Others In Attendance: Jean Lynch, Observer
Jan Chiddister, Observer

Facts

7. The subject property is a one-story, single family dwelling on three lots located at 2020 Deer Trail, Warsaw, in Wayne Township, Kosciusko County.
8. The ALJ did not conduct an on-site visit of the property.
9. The PTABOA determined the assessed value of the subject property to be \$62,400 for the land and \$129,300 for the improvements, for a total assessed value of \$191,700.
10. The Petitioners requested an assessment of \$42,700 for the land and \$129,300 for the improvements, for a total assessed value of \$172,000.

Issues

11. Summary of Petitioners' contentions in support of an error in the assessment:
 - a. The Petitioners contend that the assessed value exceeds the market value for the subject property. *M. Stephens testimony*. In support of this contention, the Petitioners submitted a limited summary appraisal for the subject property prepared by Edd C. Habegger, Independent Appraisal Service, a certified appraiser. *Petitioner Exhibit 1*. The appraisal is dated September 28, 2003, and estimates the value of the subject property to be \$170,000 as of December 31, 1999. *Id.* The appraisal was performed for the purpose of establishing the market value of the property. *Id.*; *M. Stephens testimony*.
 - b. The Petitioners also argue that the subject property's allocation of land and improvements is incorrect. In support of this argument, the Petitioners submitted an ERC broker's market analysis and strategy report (ERC report) for one of the three contiguous subject lots (Lot 71) and three comparable vacant land sales. *Respondent Exhibit 3*; *M. Stephens testimony*. According to the ERC report, the most likely sales price of Lot 71 is \$17,000. *Id.* The comparables showed that vacant land sold between \$13,500 and \$17,500 in 2000 and 2001. *Respondent Exhibit 3*.
 - c. Finally, the Petitioners allege that the subject land is over-assessed due to the adjacent industrial park. *M. Stephens testimony*. The Petitioners testified that the industrial park was developed in 1994 and that, due to the businesses within the industrial park, there has been increased traffic and noise in the area. *Id.* Also, in support of this

contention the Petitioners submitted an article from a study performed by Penn State University that appeared in the Philadelphia Business Journal on August 25, 2003. *Petitioner Exhibit 7*. According to the study, “the least desirable land use within 400 meters of a house was industrial.” *Id.* Thus, the Petitioners argue, an influence factor should be applied to all of the subject property. *M. Stephens testimony*.

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

- a. The Respondent contends that the subject property is correctly assessed with land at \$62,400 and improvements at \$129,300, for an overall assessed value of \$191,700. *Respondent Exhibit 6*. In support of this contention, the Respondent submitted a map and property record cards for nine properties that sold in the subject property’s neighborhood in 1998 and 1999 ranging from \$115,000 to 219,000. *Respondent Exhibit 5 & 9*.
- b. The Respondent further argues that the Petitioners’ appraisal should be given little weight. *Respondent Exhibit 5; Mayer testimony*. According to the Respondent, a “limited summary appraisal report” is more like an opinion of value than a complete appraisal of the subject property. *Mayer testimony*. The Respondent also notes that the appraisal states that in 1998 and 1999 there were only four sales within the subject subdivision. *Id.* However, the Respondent argues that township records show there were nine sales that occurred in 1998 and 1999. *Id.; Respondent Exhibit 3 & 5*. Further, the Respondent contends that the vacant land sale that the appraiser used to justify a site value adjustment is not a comparable property. *Id.* According to the Respondent, the “comparable” lot has an access problem and is located on a cul-de-sac. *Id.; Respondent Exhibit 4 & 10*. In addition, the “comparable” lot is severely sloped, whereas the subject property is level ground with good access. *Id.* Finally, the Respondent argues that the appraiser failed to adequately explain why a negative ten percent neighborhood adjustment was applicable to the subject area based on a study conducted by Penn State University in Berks and Montgomery counties or how the industrial park has impacted the subject area. *Id.; Respondent Exhibit 4 & 5*.
- c. The Respondent also argues that Petitioners’ alleged “comparable” property is not comparable to the subject property. According to the Respondent, the property located at 2002 Deer Trail is dissimilar to the subject property because the subject property has more land, more living area, a larger garage, an extra bathroom, a more complex building footprint, different exterior features, and an in-ground pool. *Respondent Exhibits 6 - 8; Mayer testimony*. Further, the “comparable” property is two years older than the subject property. *Id.*
- d. Finally, the Respondent explained that at the PTABOA hearing the county did apply a negative fifty percent influence factor to two of the Petitioners’ three contiguous lots for topography problems and sloping. *Mayer testimony*. However, the third lot contains the improvements. *Id.* Therefore, according to the Respondent, the

adjustments to that lot were made through the application of the neighborhood factor. *Id.* The Respondent contends that the land is being correctly assessed at \$62,400. *Id.*

Record

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

a. The Petition.

b. The tape recording of the hearing labeled STB # 5179.

c. Exhibits:

Petitioner Exhibit 1 - Limited Summary Appraisal prepared by Independent Appraisal Service

Petitioner Exhibit 2 - Subject PRC

Petitioner Exhibit 3 - ERC broker's market analysis and strategy report and three Kosciusko Board of Realtors lot agent reports for lot 89, 72 and 62 Rolling Hills

Petitioner Exhibit 4 - Notice of Assessment of Land and Structures – Form 11

Petitioner Exhibit 5 - Two aerial maps of the subject area

Petitioner Exhibit 6 - Notification of Final Assessment Determination – Form 115

Petitioner Exhibit 7 - Philadelphia Business Journal article “Penn State analyzes the value of houses”

Petitioner Exhibit 8 - Form 131 Petition

Respondent Exhibit 1 - Witness list

Respondent Exhibit 2 - Form 131 Petition

Respondent Exhibit 3 - Limited Summary Appraisal report prepared by Independent Appraisal Service

Respondent Exhibit 4 - Philadelphia Business Journal article “Penn State analyzes the value of houses; ERC broker's market analysis and strategy report and three Kosciusko Board of Realtors lot agent reports for lot 89, 72, and 62 Rolling Hills

Respondent Exhibit 5 - Respondent's analysis of Independent Appraisal Service's appraisal and plat map of subject area

Respondent Exhibit 6 - Subject PRC, three exterior photographs and aerial map of the subject area

Respondent Exhibit 7 - PRC and four exterior photographs of 2002 Deer Trail property

Respondent Exhibit 8 - Respondent's comparison of 2020 Deer Trail and 2002 Deer Trail

Respondent Exhibit 9 - Information sheet on residential and

commercial/industrial subdivisions and PRCs for the
comparable properties
Respondent Exhibit 10 – PRC for the vacant property

Board Exhibit A - Form 131 Petition
Board Exhibit B - Notice of Hearing on Petition
Board Exhibit C - 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 Township Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also, Clark v. State Bd. of Tax Commissioners*, 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 Township 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 Petitioners provided sufficient evidence to establish a prima facie case for a reduction in value. The Board reached this decision for the following reasons:
- a. The Petitioners contend that the assessment of the subject property is excessive based on an appraisal. *Petitioner Exhibit 1; M. Stephens testimony*. Further, the Petitioners alleged an incorrect allocation of land and improvement and an incorrect application of a negative influence factor to the land.

Appraisal/Market Value

- b. The Petitioners contend that the assessment of the subject property is excessive based on an appraisal. In support of this contention, the Petitioners submitted an appraisal which estimated the market value of the subject property to be \$170,000 as of December 31, 1999. *See Petitioner Exhibit 1*.

- c. Real property in Indiana is assessed on the basis of its “true tax value.” *See* Ind. Code § 6-1.1-31-6(c). “True tax value” is defined as “[t]he 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 (2001 (incorporated by reference at 50 IAC 2.3-1-2) (hereinafter the MANUAL)). The market value-in-use of a property may be calculated through the use of several approaches, all of which have been used in the appraisal profession. *Id.* at 3; *Long v. Wayne Township Assessor*, 821 N.E.2d 466, 469 (Ind. Tax Ct. 2005). One such approach used in the appraisal profession is known as the “sales comparison approach.” *Id.* The sales comparison approach “estimates the total value of the property directly by comparing it to similar, or comparable, properties that have sold in the market.” *Id.*
- d. Regardless of the approach used to prove the market value-in-use of a property, Indiana’s assessment regulations provide that for the 2002 general reassessment, a property’s assessment must reflect its value as of January 1, 1999. *Long*, at 471; MANUAL at 4. Consequently, a party relying on an appraisal to establish the market value-in-use of a property must provide some explanation as to how the appraised value demonstrates or is relevant to the property’s value as of January 1, 1999. *Id.*
- e. Here, the Petitioner submitted an appraisal, prepared by a licensed appraiser, that values the subject property as of December 31, 1999. *Petitioner Exhibit 1*. The appraiser attests the appraisal was prepared in accordance with the Uniform Standards of Professional Appraisal Practices (USPAP). The appraiser used the sales approach to value. *Id.* The cost and income approaches were considered by the appraiser but under mutual agreement with the Petitioners did not develop them. *Id.* An appraisal performed in accordance with generally recognized appraisal principles is sufficient to establish a prima facie case. *See Meridian Towers*, 805 N.E.2d 475, 479 (Ind. Tax Ct. 2003).
- f. Further, while the appraisal did not value the property as of the January 1, 1999, valuation date, all of the comparable properties used as sales comparisons were sold in 1998 and 1999. *See* Petitioner Exhibit 1. To determine the land value for each neighborhood, a township assessor selects representative sales disclosure statements or written estimations of a property value. REAL PROPERTY ASSESSMENT GUIDELINES FOR 2002 – VERSION A, Chap. 2, pg. 7 (the GUIDELINES), According to the GUIDELINES, “representative disclosure statements ... refer to a transaction, or written estimations of value must refer to an estimation of value, that is dated no more than eighteen (18) months prior or subsequent to January 1, 1999.” Accordingly, an appraisal dated within eighteen months of the January 1, 1999, assessment date or an appraisal comparing sales that occurred within eighteen months of the January 1, 1999, assessment valuation date must, therefore, have some evidentiary value. Thus, the Board finds that the Petitioner has raised a prima facie case that the subject property is over-valued.

- g. Once the Petitioner establishes a prima facie case, the burden then shifts to the assessing official to rebut the Petitioner's evidence. *See American United Life v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). To rebut or impeach Petitioner's case, a Respondent has the same burden to present probative evidence that the Petitioner faces to raise its prima facie case. As the Indiana Tax Court stated in *Fidelity Federal Savings & Loan v. Jennings County Assessor*, 836 N.E.2d 1075, 1082 (Ind. Tax Ct. 2005), "the Court has frequently reminded taxpayers that statements that another property 'is similar' or 'is comparable' are nothing more than conclusions, and conclusory statements do not constitute probative evidence. Rather, when challenging an assessment on the basis that comparable property has been treated differently, the taxpayer must provide specific reasons as to why it believes the property is comparable. These standards are no less applicable to assessing officials when they attempt to rebut a prima facie case." 836 N.E.2d at 1082 (citations omitted).
- h. Here, the Respondent submitted property record cards and sales prices for nine properties that sold in the Petitioners' neighborhood along with the area plat map in support of the assessment. *Respondent Exhibit 5 & 9*. The Respondent, however, failed to submit any analysis of these properties. The Respondent did not identify characteristics of the subject property or explain how those characteristics compared to characteristics of the nine "comparable" properties. Similarly, the Respondent failed to identify or explain the differences between the properties that might affect their relative market values-in-use. *See Long*, 821 N.E.2d 466, 469 (Ind. Tax Ct. 2005). Conclusory statements that a property is "similar" or "comparable" to another property do not constitute probative evidence of comparability of the two properties. *Long*, at 470. Thus, the Respondent's "comparable" properties are insufficient to impeach or rebut the Petitioners' evidence.
- i. The Respondent also argued that the appraisal is a limited summary appraisal and, therefore, more like an opinion of value than an appraisal.² *Mayer testimony*. Further, the Respondent contends that the appraisal is based on only four of the nine sales that occurred in the neighborhood in the relevant time period. *Id.* The Respondent also alleges that the neighborhood adjustment contained within the limited appraisal is not adequately supported. *Mayer testimony*. According to the Respondent, the adjustment is based on a study that took place out of state and there

² The Respondent does not allege that the Petitioners' appraisal fails to meet USPAP standards. Nor could the Respondent make such an argument. A limited appraisal is an appraisal that looks at less than all three valuation approaches. *See Private Mortgage Investment Services, Inc. v. Hotel and Club Associates, Inc.*, 296 F.3d 308, 310 (4th Cir. 2002) ("The fact that the appraisal would be a "limited" one signified that Hinds would value the Property using only one or two professionally accepted methods of valuation rather than all three of the professionally accepted methods of valuation. The three accepted methods of valuation are the income approach, the sales comparison approach, and the cost approach. Ultimately, Hinds valued the Property using the income approach and the sales comparison approach.") Further, a summary appraisal merely limits the content and level of information provided. A limited summary appraisal still meets the requirements of USPAP and, therefore, is sufficient to raise a prima facie case that the subject property is over-valued. *See Meridian Towers*, 805 N.E.2d 475, 479 (Ind. Tax Ct. 2003).

is no quantification made as to how the formula was arrived at or why a negative 10% was used. Further, the Respondent contends that the negative neighborhood adjustment is unwarranted because property values increased from 1995 through 1999 according to the neighborhood sales data. *Respondent Exhibit 5*. Finally, the Respondent argues that if the improper adjustment is removed, the value of the subject property would increase by at least \$11,500. *Id.*

- j. The Board finds that it is uniquely within the expertise of an appraiser to apply adjustments to properties to value the differences between them. Thus, it was appropriate for the Petitioners' appraiser to determine the negative impact of the adjacent industrial property on the subject property. Further, the appraisal was a summary appraisal. Thus, it was not improper for the Petitioners' appraiser to exclude calculations or documentary support for the 10% adjustment.³ However, merely meeting USPAP standards does not relieve the Petitioners of the burden on cross examination to support the negative adjustment where that adjustment is challenged by the Respondent. Here, while the Pennsylvania State study may provide a rationale for the negative adjustment, there is no support for why or how the 10% value is chosen. The Petitioners could have presented their appraiser to testify and the appraiser may have been able to provide further support for the adjustment. Absent such further evidence, the Board finds that, although an adjustment on the property may be warranted due to the proximity of the industrial facility, insufficient evidence was provided to determine what percentage adjustment would be appropriate. According to the Respondent, removing the unsupported adjustment would increase the value of the property "by at least \$11,500." Thus, the Board determines that the value of the Petitioners' property is the \$170,000 appraisal value with the additional \$11,500 added back in to compensate for the deduction related to the unsupported neighborhood adjustment, or a total value of \$181,500.

Land Value

- k. The Petitioners also allege the assessed value allocation of the land and improvements is incorrect and that the land value is overstated. In support of this contention the Petitioners submitted an estimate of the likely selling price of one of the Petitioners' three contiguous lots along with three vacant land sales in the neighborhood. *Petitioner Exhibit 3*. The Petitioners argued that vacant land sales within the neighborhood sold between \$13,500 and \$17,500 in 2000 and 2001, therefore the assessed value of \$62,400 allocated to the subject land is excessive. *M. Stephens testimony*. Finally, the Petitioners submitted an ERC report stating that the value of

³ We do not find persuasive the argument that the appraisal should be given little weight because the appraiser only used four of the nine sales in the neighborhood in his appraisal. It is well within an appraiser's expertise to choose the sales he or she deems "most comparable" to the subject property. Further, we note that the four sales comparables used by the appraiser included both the lowest sale price and the highest sale price in the neighborhood in 1998 and 1999. Thus, even if we were to second guess the comparables chosen by the appraiser, we find that the comparables are reasonable absent further evidence to the contrary.

Lot 71, which is one of the Petitioners' three contiguous lots, has an estimated value of \$17,000. *Petitioner Exhibit 3*.

- l. The market value-in-use of a property may be calculated through the use of several approaches, including the sales comparison approach. *MANUAL* at 3; *Long*, 821 N.E.2d at 469. However, in order to effectively use the sales comparison approach as evidence in a property assessment appeal, the proponent must establish the comparability of the properties being examined. 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*, 821 N.E.2d at 470. Instead, the party seeking to rely on a sales comparison approach must explain the characteristics of the subject property and how those characteristics compare to those of purportedly comparable properties. *See Id.* at 470-71. He or she must also explain how any differences between the properties affect their relative market values-in-use. Thus, while a sales comparison of properties sold in 1999 may have assisted the Board in determining the value of the subject property in 1999, the evidence provided by the Petitioners is insufficient to make this determination. Here Petitioners provided no evidence of lot shape, topography, geographical features, accessibility or uses as required to determine the lots presented by Petitioners were "comparable" properties. *See Blackbird Farms Apartments, LP v. Dep't of Local Gov't Finance*, 765 N.E.2d 711, 715 (Ind. Tax Ct. 2002).
- m. Further, the ERC report estimates the market value of the subject property as \$17,000. *Petitioner Exhibit 3*. However, the ERC does not state whether generally accepted appraisal methods were used to arrive at the value. Consequently, the ERC report is merely an opinion of value and is not probative of the subject property's market value-in-use. *See Inland Steel Co. v. State Bd. of Tax Comm'rs*, 739 N.E.2d 201, 220 (Ind. Tax Ct. 2000)(holding that an appraiser's opinion lacked probative value where the appraiser failed to explain what a producer price index was, how it was calculated or that its use as a deflator was a generally accepted appraisal technique)
- n. Where a Petitioner has not supported its claim with probative evidence, a Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacey Diversified Indus., LTD v. Department of Local Government Finance*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

Influence Factor

- o. Finally, the Petitioners contend that it is improper to apply negative influence factors to some of their land but not to all of it. *M. Stephens testimony*. The Petitioners also contend that the location of the subject property near an industrial park has an adverse affect on the subject property's value. In support of this contention, Petitioners submitted a study performed by Penn State University on land use in Berks County (Pennsylvania) dated August 25, 2003. *Petitioner Exhibit 7*. This article stated that "the study looked at the impact certain land uses might have on residential property

values and on factors that influence the location of new residential development.” *Id.* It further stated that, “More than 8,000 single family houses that were sold between 1998 and 2002 were analyzed.” *Id.* The article also indicated that one conclusion drawn from the research was that “[t]he least desirable land use within 400 meters of a house was industrial.” *Id.*

- p. Generally, land values in a given neighborhood are determined through the application of a Land Order that was developed by collecting and analyzing comparable sales data for the neighborhood and surrounding areas. *See Talesnick v. State Bd. of Tax Comm'rs*, 693 N.E.2d 657, 659 n. 5 (Ind. Tax Ct. 1998). Properties, however, often possess peculiar attributes that do not allow them to be lumped with each of the surrounding properties for purposes of valuation. The term "influence factor" refers to a multiplier “that is applied to the value of land to account for characteristics of a particular parcel of land that are peculiar to that parcel.” GUIDELINES, glossary at 10. A Petitioner has the burden to produce "probative evidence that would support an application of a negative influence factor and a quantification of that influence factor." *See Talesnick v. State Bd. of Tax Comm'rs.*, 756 N.E.2d 1104, 1108 (Ind. Tax Ct. 2001).
- q. Here, the Petitioner failed to produce probative evidence to support the application of an influence factor. It is insufficient for the Petitioner to allege that two of his parcels have an influence factor applied and, therefore, the third parcel should have an influence factor applied. The subject property consists of Lots 71, 74 and the east half of Lot 75. *See Petitioner Exhibit 2; Respondent Exhibit 6.* The Respondent testified that a 50% negative influence factor was applied to the vacant lot (Lot 71) for topography due to the fact that this lot slopes downward. *Mayer testimony; Respondent Exhibit 6.* The Respondent also testified that an additional 50% negative influence factor was also applied to Lot 75 for excess frontage. *Id.* The fact that the Petitioners own the contiguous lots under appeal and are requesting the application of a negative 50% influence factor be applied to the improved lot in the same manner as it was applied to the vacant lots is not enough to show that a negative influence factor is warranted.
- r. Further, the article submitted by the Petitioners is insufficient to support a negative influence factor due to the proximity of the industrial/commercial facility. The article consisted of a single page and failed to discuss the type of research conducted or the analysis that was used for the properties in this research. *Petitioners Exhibit 7.* In addition, the Petitioners presented no evidence of the study properties in Pennsylvania and their relationship to the market value or relevance to the subject property under review in this hearing in Indiana. Finally, although one of the conclusions drawn in this study was that the “least desirable land use” within 400 meters of a house is industrial, the report does not indicate what “least desirable” means or the impact that “least desirable” would have on the market value of a property. Thus, the Petitioners have failed to raise a prima facie case.

- s. Where a Petitioner has not supported its claim with probative evidence, a Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacey Diversified Indus., LTD v. Department of Local Government Finance*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

Conclusion

- 16. The Petitioners provided sufficient evidence to establish a prima facie case for a change in the assessment. The Board finds in favor of the Petitioners and determines that the assessment should be changed to \$181,500. The Petitioners failed to raise a prima facie case on all other issues.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should be changed.

ISSUED: _____

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>.