

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #s: 45-001-02-1-4-00792
45-001-02-1-4-00793¹
Petitioner: 4705 Roosevelt Street Corporation
Respondent: Department of Local Government Finance
Parcel #s: 001013901780005
001013901770040
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 informal hearing as described in Ind. Code § 6-1.1-4-33 was held on February 25, 2004, in Lake County, Indiana. The Department of Local Government Finance (“DLGF”) determined the Petitioner’s property tax assessment for the subject properties and notified the Petitioner on March 31, 2004.
2. The Petitioner filed the Form 139L petitions on April 30, 2004.
3. The Board issued the notices of hearing to the parties dated March 11, 2005.
4. A hearing was held on April 13, 2005, in Crown Point, Indiana before Special Master Beth Hammer.

Facts

5. The subject parcels are located across the street from each other at 4705 and 4720 Roosevelt Street, Gary, Calumet Township. The parcel at 4705 Roosevelt Street [parcel ending in 0040] contains a commercial building. The parcel at 4720 Roosevelt Street [parcel ending in 0005] is vacant land.
6. The Special Master did not conduct an on-site visit of the parcels.

¹ The Form 139 L petitions originally were assigned the following petition numbers: 45-001-02-1-5-00792 and 45-001-02-1-5-00793. The Board changed the petition numbers to those reflected in the caption to this Final Determination Findings and Conclusions.

7. Assessed Value of subject property as determined by the DLGF:
- | Petition # | Land | Improvements |
|---------------------|----------|--------------|
| 45-001-02-1-4-00792 | \$35,400 | -0- |
| 45-001-02-1-4-00793 | \$37,200 | \$164,800 |
8. Assessed Value requested by Petitioner on the Form 139L petitions:
- | Petition # | Land | Improvements |
|---------------------|----------|--------------|
| 45-001-02-1-4-00792 | \$ 3,500 | -0- |
| 45-001-02-1-4-00793 | \$29,760 | \$131,840 |
9. The persons indicated on the sign-in sheet (Board Exhibit C) were present at the hearing.
10. Persons sworn in at hearing:
- For Petitioner: Ron Tabaczynski, Tax Representative/witness
Timm Rucinski, President, 4705 Roosevelt Street Corp.
Nick Michels, Building Manager
- For Respondent: Anthony Garrison, DLGF

Issues

11. Summary of Petitioner's contentions in support of an alleged error in the assessment:

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- a) Parcel 0005 consists of 10 vacant lots located at 4720 Roosevelt Street. At one time this parcel was a parking lot for the commercial facility at 4705 Roosevelt Street. This parcel is now overgrown. *Tabaczynski testimony.*
- b) Parcel 0005 has not been used since the property was purchased. *Michels testimony.*
- c) The Respondent applied a negative influence factor of 20% to the parcel for traffic flow. The property class was changed to residential vacant. *Tabaczynski testimony.*
- d) The subject lots are underdeveloped and lack landscaping, driveways, walkways, and curbs. The Petitioner requests an additional negative influence factor of 10% to 20% to reflect the parcel's under improvement. *Tabaczynski testimony; Pet'r Ex. 6.*
- e) Parcel 0005 suffers from major drainage problems. It is adjacent to a drainage ditch. The Petitioner requests an additional negative influence factor of 10% to 20% to account for the parcel's poor drainage. *Id.*
- f) The asphalt on Parcel 0005 is the original asphalt. Removing the asphalt and cleaning the parcel to make it more marketable is cost prohibitive. The Petitioner

requests an additional negative influence factor of 10% to 20% to account for the effect of the asphalt on the parcel's value. *Id.*

- g) Lake County owns a 3150 square foot lot located directly behind Parcel 0005. *Tabaczynski testimony; Pet'r Ex. 8.* That lot is used by Laidlow Bus Company. The lot is valued as secondary land with a base rate of \$.23 per square foot, for a total assessment of \$700. *Id.* Using a base rate of \$.23 per square foot would give the subject parcel a value of \$7,700. *Tabaczynski testimony; Pet'r Ex. 6.*

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- h) Parcel 0040 contains a commercial building located at 4705 Roosevelt Street. The subject building is used for light manufacturing and storage. *Tabaczynski testimony.* The original core building is block construction and was built in the 1930s. There have been six additions to the building. The majority of the building on the south is steel construction with steel siding. *Michels testimony.*
- i) The Petitioner bought Parcels 0050 and 0040 in November 1993 for a total of \$168,000. *Tabaczynski testimony.* The sale price indicates that the assessment is overstated. Finding comparable properties is difficult. *Tabaczynski testimony.*
- j) Mr. Tabaczynski estimated the market value of the Parcel 0040 using the income approach to value. *Id.* He acknowledged that the Respondent did not use the income approach to value the property and indicated that he was supplying his estimate of value under that approach for purposes of comparison. *Id.* Mr. Tabaczynski used a capitalization rate of 10.61%, which was recommended by Brian Thomas, a representative of the Respondent. *Id.; Pet'r Ex. 15.* Mr. Tabaczynski arrived at a value of \$118,000 based on his application of the income approach. *Id.*
- k) The Petitioner currently leases Parcel 0040 to a tenant for \$2,000 per month, with utilities paid. In 2001, 2002 and for 11 months of 2003, the Petitioner did not receive any rental income from the parcel. The Petitioner simply allowed a person to use the subject building in exchange for paying the utilities. After making \$35,000 in repairs, the Petitioner was able to lease the subject building for \$2,000 for one month in 2003. The first full year that the Petitioner was able to lease the subject building was 2004. *Tabaczynski testimony.*
- l) The subject building needs an estimated \$62,000 in repairs to bring it to average condition. The Respondent assigned a condition rating of "average" to the subject building; however, the Petitioner contends the building should be assessed as being in "fair" or "poor" condition. *Id.* In support of its claim, the Petitioner presented photographs of the subject building and an estimate of necessary repairs. *Tabaczynski testimony; Pet'r Exs. 8 - 12.* Mr. Tabaczynski, however, noted that the subject building already receives 80% depreciation and a reduction in the condition rating assigned to the subject building would not change its true tax value. *Tabaczynski testimony.*

- m) The Respondent assigned a quality grade of “C-1” to the subject building. The Petitioner contends the grade should be no higher than “D-1.” The Petitioner presented photographs to show the grade qualities of the subject building. The Petitioner also listed items from the grade specification table contained in the Real Property Assessment Guidelines for 2002 – Version A (Guidelines) and asserted that the subject building’s features merit a grade of “D” or “E” for each of those items. *Tabaczynski testimony; Pet’r Exs. 7, 9 - 12.*
- n) The subject building is currently valued as 62% light manufacturing with the remainder valued as light utility/storage. The Petitioner contends that only 50% of the building is used for light manufacturing. The Petitioner presented a corrected calculation pursuant to which it determined a total reproduction cost for the improvements of \$606,200 with a remainder value of \$121,240. *Tabaczynski testimony; Pet’r Ex. 13.*
- o) The Petitioner contends that Parcel 0040 has poor drainage, which results in flooding and standing water. The Petitioner requests a negative influence factor of 10% to account for the poor drainage. The Petitioner also requests an additional negative influence factor of 10% for under improvement. The Petitioner contends that Parcel 0040 lacks landscaping, driveways, walkways, and curbs. *Tabaczynski testimony; Pet’r Ex. 14.*

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

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- a) The Respondent presented the property record card, plat map, and Neighborhood Land Summary Sheet for Parcel 0005. *Garrison testimony; Resp’t Exs. 1-3.*
- b) Parcel 0005 is not assessed for paving. The 20% negative influence is to account for the parcel being unimproved, not for traffic flow. *Garrison testimony.*
- c) The Respondent presented a corrected property record card. The corrected property record card shows an additional 45% negative influence factor for excess frontage. The corrected property record card shows a total negative influence factor of 65%, which reduces the land value to \$15,500. *Garrison testimony; Resp’t Ex. 4.*

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- d) The Respondent presented the property record card and photographs of Parcel 0040. The subject building is priced as light manufacturing and utility storage. The subject building has been graded as “C-1.” *Garrison testimony; Resp’t Exs. 1-2.*

- e) Parcel 0040 does not receive an influence factor. The Respondent presented the plat map page showing Parcel 0040. The Respondent also presented the land calculations for Parcel 0040. *Garrison testimony; Resp't Exs. 1-2.*

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 BTR #1464.
- c) Exhibits:

For Petition # 45-001-02-1-4-00792

- Petitioner Exhibit 1: Notice of Assessment
- Petitioner Exhibit 2: Notice of Final Assessment
- Petitioner Exhibit 3: Form 139L Petition
- Petitioner Exhibit 4: Current Property Record Card (PRC)
- Petitioner Exhibit 5: Summary of Petitioner's Argument
- Petitioner Exhibit 6: Land – Influence Factors with Photos
- Petitioner Exhibit 7: Plat Map
- Petitioner Exhibit 8: Comparable Properties

- Respondent Exhibit 1: Subject Property Record Card (PRC)
- Respondent Exhibit 2: Plat Map Page
- Respondent Exhibit 3: Neighborhood Land Summary Sheet
- Respondent Exhibit 4: Corrected Property Record Card

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- Petitioner Exhibit 1: Power of Attorney
- Petitioner Exhibit 2: Notice of Assessment
- Petitioner Exhibit 3: Notice of Final Assessment
- Petitioner Exhibit 4: Form 139L Petition
- Petitioner Exhibit 5: Current Property Record Card (PRC)
- Petitioner Exhibit 6: Summary of Petitioner's Argument
- Petitioner Exhibit 7: Photographs/evidence supporting change in grade
- Petitioner Exhibit 8: Detail of needed repair to support market value reduction
- Petitioner Exhibit 9 – 12: Interior & Exterior Photos (4 pages)
- Petitioner Exhibit 13: Property Use/Recalculation in use percentage
- Petitioner Exhibit 14: Land – Influence Factors
- Petitioner Exhibit 15: Income/Expense Data & Income Approach Valuation
- Petitioner Exhibit 16: List of Witnesses

- Respondent Exhibit 1: Subject Property Record Card (PRC)
- Respondent Exhibit 2: Subject Photograph

Respondent Exhibit 3: Plat Map Page
Respondent Exhibit 4: Land Calculations/NBHD Land Summary Sheet

For both petitions

Board Exhibit A: Form 139L petitions
Board Exhibit B: Notice of Hearing
Board Exhibit C: Sign-in Sheet

d) These Findings and Conclusions.

Analysis

14. The most applicable laws 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.

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Influence Factor

15. The Petitioner did not provide sufficient evidence to support its request for the application of an additional negative influence factor beyond the 65% negative influence factor to which the Respondent agreed. This conclusion was arrived at because:

- a) The Petitioner contends the subject land should receive additional negative influence factors for under improvement, poor drainage, and the asphalt.
- b) An influence factor is 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. The factor may be positive or negative and is expressed as a percentage.” REAL PROPERTY ASSESSMENT GUIDELINES FOR 2002 – VERSION A, glossary at 10 (incorporated by

reference at 50 IAC 2.3-1-2). To prevail on a claim for the application of a negative influence factor, a taxpayer must submit probative evidence that: (1) identifies the property's deviation from the norm; and (2) quantifies the effect of that deviation. *See Talesnick v. State Bd. of Tax Comm'rs*, 756 N.E.2d 1104, 1108 (Ind. Tax Ct. 2001).

- c) Even if the Board were to assume that the Petitioner presented sufficient evidence to show that drainage problems, the lack of improvements such as driveways and landscaping, and the presence of outdated asphalt deviate from the norm, the Petitioners did not present any evidence to quantify the effect of those deviations upon the market value-in-use of the parcel.
- d) Nonetheless, the Respondent conceded that Parcel 0005 was entitled to an additional negative influence factor of 45% for excess frontage. Consequently, the current assessment will be changed to reflect the additional negative influence factor identified by the Respondent.

Purportedly Comparable Properties

16. The Petitioner did not provide sufficient evidence to support its contention that Parcel 0005 should be assessed at the same base rate as two nearby properties. This conclusion was arrived at because:
- a) The Petitioner presented evidence that two properties owned by the Lake County Board of Commissioners located in the 4700 block of Roosevelt Place are valued at \$.23 per square foot. The Petitioner contends that Parcel 0005 should be valued at the same base rate as those two properties.
 - b) In making this argument, the Petitioner essentially relies on a methodology similar to the sales comparison approach to value. *See* 2002 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.3-1-2)(stating that 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.”); *See also, Long v. Wayne Township Assessor*, 821 N.E.2d 466, 469 (Ind. Tax Ct. 2005). The primary difference between the Petitioner's methodology and the sales comparison approach is that the Petitioner seeks to establish the value of the subject property by analyzing the *assessments* of purportedly comparable properties rather than the *sale prices* of those properties. Nonetheless, the requirements for assigning probative value to evidence derived from a sales comparison approach are equally applicable to the assessment comparison approach used by the Petitioner in this case.
 - c) 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 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. When seeking to establish comparability of land, the relevant characteristics to compare include things such as location, accessibility, 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). Similarly, the proponent must explain how any differences between the properties affect their relative market values-in-use. *Id.*

- d) The Petitioner did not explain how the properties in the 4700 block of Roosevelt Place were comparable to the subject parcel as required by the court in *Long*. The Petitioner stated that properties were located directly behind the subject parcels and owned by the county. The Petitioner, however, did not compare the relevant characteristics of the three properties other than to say that the properties were comparable in size. Consequently, the Petitioner's evidence concerning the assessments of those two properties lacks probative value.

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Condition

17. The Petitioner did not provide sufficient evidence to support its contention that the assessment of Parcel 0040 is erroneous due to the assignment of an inappropriate condition rating. This conclusion was arrived at because:
 - a) The Real Property Assessment Guidelines for 2002 – Version A (Guidelines) account for normal depreciation to commercial and industrial structures through the assignment of typical life expectancies and individual structure condition classifications. GUIDELINES, app. F at 4.
 - b) The Petitioner contends that the Respondent erred in applying a condition classification of “average” to the subject building. According to the Petitioner, the proper classification should be “fair or “poor” due to numerous deficiencies requiring repairs. *Tabaczynski testimony; Pet'r Ex. 7-9*. The Petitioner's representative, however, admitted that a change in the condition classification assigned to the subject building would not affect the amount of depreciation to which it is entitled under the Guidelines, because the building already receives depreciation of 80%. *Tabaczynski testimony*.
 - c) As explained above, the condition classification is simply a component used in the estimation of normal depreciation under the Guidelines. Thus, the Board cannot find error where a change in the condition rating would not result in a change in the overall depreciation applied to a building.

- d) The Petitioner contends that, even if it the subject building's deteriorated condition would not justify the application of any additional depreciation under the Guidelines, that deterioration demonstrates that the current assessment exceeds the market value of the property. *See Pet'r Ex. 8*. The Petitioner, however, did not present any evidence independent of the Guidelines from which to quantify the effect of the building's condition on its market value-in-use.

Grade

18. The Petitioner did not provide sufficient evidence to support its contention that the Respondent applied an incorrect quality grade to the subject building. This conclusion was arrived at because:
- a) The Respondent assigned a quality grade of "C-1" to the subject building. The Petitioner contends that the grade of the subject property falls between "D" and "E" and should be no higher than "D-1."
- b) To establish a prima facie case of error based upon the application of an incorrect quality grade, a taxpayer must submit probative evidence demonstrating that the assigned grade is incorrect and establishing what the correct grade should be. *Sollers Pointe Co. v. Dep't of Local Gov't Fin.*, 790 N.E.2d 185, 191 (Ind. Tax Ct. 2003). A taxpayer may do so by offering "specific" evidence tied to the descriptions of the various grade classifications contained in the Guidelines. *Id.*; *see also Whitley Products, Inc. v. State Bd. of Tax Comm'rs*, 704 N.E.2d 1113, 1119, n. 12 (Ind. Tax Ct. 1998). A taxpayer, however, must offer more than conclusory statements that the characteristics of the building conform to the description of a particular grade classification. *See Whitley Products*, 704 N.E.2d at 1119 n. 12.
- c) Here, the Petitioner relied largely on Mr. Tabaczynski's conclusory assertions that the subject building either did or did not conform to the Guidelines' descriptions of various grade classifications. For instance, Mr. Tabaczynski asserted that the building: is devoid of any architectural elements; was constructed using low cost materials; has minimal built in features, has a climate control system of minimal to moderate quality and has plumbing and lighting that are of minimal to low quality. *Tabaczynski testimony; Pet'r Ex. 7*. While the Petitioner did present some photographs of the building, it did little to explain how those photographs support Mr. Tabaczynski's conclusory statements.
- d) Based on the foregoing, the Petitioner failed to establish a prima facie case of error based upon the quality grade assigned to the subject building.

Percent of Usage

19. The Petitioner did not provide sufficient evidence to support its contention that the Respondent used an improper model to assess a portion of the subject building in light of the actual use of that portion of the building. This conclusion was arrived at because:

- a) The subject building is currently valued as 62% light manufacturing with the remainder as light utility/storage. The Petitioner contends that 50% of the building is used for light manufacturing and the remainder of the building is used for light utility/storage. *Tabaczynski testimony; Pet'r Exs. 6, 13.* The Petitioner presented a sketch of the building illustrating the portions used for light manufacturing and light utility storage. *Pet'r Ex. 13.*
- b) The Guidelines provide models of typical improvements in order to “facilitate the assessor in estimating the replacement cost new of the subject improvements as of the effective valuation date to serve as the *starting point* in the application of the cost approach to value” GUIDELINES, App. D at 2 (emphasis added). The models are divided into three major categories based upon occupancy type: General Commercial Mercantile (GCM), General Commercial Industrial (GCI) and General Commercial Retail (GCR). *Id.* Each major category has several use-specific models within it, such as banks, retail stores, and motels. *Id.* at 2-41.
- c) The foundation, framing and basic shell construction are category specific and reflect floor and roof loads, doors, fenestration and storefronts typical of the occupancy. *Id.* at 2. Floor heights, interior finish and mechanical features are specific to the individual models within the broader categories. *Id.* The purpose of the model descriptions is to assist assessors in determining whether adjustments are necessary to account for variations between the subject improvement and the model selected to compute its replacement cost new. *Id.*
- d) Thus, while the use designations in the individual models provide a useful guide for assessors in determining the appropriate model to use in assessing a given building, the choice of model is governed by the physical descriptions contained in those models. The more closely a building conforms to a model’s description, the fewer the adjustments that the assessor will need to make.
- e) Consequently, it was incumbent on the Petitioner to do more than simply identify the specific use of the various portions of the subject building. Instead, the Petitioner was required to demonstrate that the physical characteristics of 50% of the building more closely conformed to the model for light utility/storage than to the model for light manufacturing. The Petitioner failed to present any evidence in that regard.

Market Value

20. The Petitioner did not provide sufficient evidence to support its contention that the assessment of 0040 exceeds its market value as determined under the income approach to value. This conclusion was arrived at because:
 - a) Mr. Tabaczynski submitted an estimation of the market value of the Parcel 0040 using the income approach to value.

- b) A taxpayer may rebut the presumption that an assessment made pursuant to the Guidelines is correct by presenting evidence of a property's market value-in-use derived through the application of commonly accepted appraisal techniques. *See* MANUAL at 2-3, 5. One such commonly accepted method of appraisal is the income approach to value. *Id.* at 3, 14. The income approach to value is premised on the assumption that potential buyers will pay no more for a property than it would cost them to purchase an equally desirable substitute investment offering the same risk and return. *Id.* at 14. In general terms, the market value of a property is determined through dividing the expected net income of the property by the rate of return required by prospective buyers. *See Id.*
- c) Use of an appropriate capitalization rate is central to the correct application of the income approach. Mr. Tabaczynski, however, did not explain the basis for his choice of a capitalization rate of 10.61%, other than to say that Brian Thomas of the DLGF suggested using that rate. *Tabaczynski testimony; Pet'r Ex. 15*. The Board therefore assigns no probative weight to Mr. Tabaczynski's estimate of value under the income approach.
- d) Moreover, the Manual provides that for the 2002 general reassessment, a property's assessment must reflect its value as of January 1, 1999. MANUAL at 4. This provision has significant consequences for appraisals performed substantially after that date. In order for such an appraisal (or estimate of value using commonly accepted appraisal techniques) to constitute probative evidence of a property's true tax value, there must be some explanation as to how the appraisal relates to the property's market value as of January 1, 1999. *See Long v. Wayne Twp. Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005) (holding that an appraisal indicating a property's value for December 10, 2003, lacked probative value in an appeal from a 2002 assessment). The Petitioner did not explain how its estimate of value under the income approach relates to the market value-in-use of the subject property as of January 1, 1999.
- e) The Petitioner also pointed to the fact that it purchased the two parcels under appeal for a combined total \$168,000 in November 1993. Once again, the Petitioner failed to explain how that purchase price relates to the value of the parcels as of the relevant valuation date of January 1, 1999.
- f) Based on the foregoing, the Petitioner failed to demonstrate an error in assessment through evidence of the sale price of the subject parcels or Mr. Tabaczynski estimate of value under the income approach.

Influence Factor

21. The Petitioner did not provide sufficient evidence to support its contention that Parcel 0040 is entitled to the application of a negative influence factor. This conclusion was arrived at because:

- a) The Petitioner contends the Parcel 0040 should receive a negative 10% influence factor for under improvement and an additional negative 10% influence factor for poor drainage.
- b) The Petitioner did not present any evidence to show that a lack of development or poor drainage caused the subject parcel to suffer a loss in value. As explained above, a petitioner seeking application of a negative influence factor must submit probative evidence that: (1) identifies the property's deviation from the norm; and (2) quantifies the effect of that deviation. *Talesnick* 756 N.E.2d at 1108. As with Parcel 0005, the Petitioner failed to submit any probative evidence to quantify the effect of the lack of development and drainage problems on the market value of the property.

Conclusion

22. The Petitioner failed to establish a prima facie case of error. The Respondent, however, agreed that is entitled to an additional 45% negative influence factor for excess frontage. Consequently, the Board orders that the land portion of the assessment of parcel 001013901780005 shall be changed to reflect an additional negative influence factor of 45%, for a total negative influence factor of 65%. In all other respects, the assessment shall remain unchanged.

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>>.