

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition #:** 45-026-02-1-5-00518  
**Petitioner:** Ruth A. Beiriger  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 007182803340027  
**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 in December 2003, in Lake County, Indiana. The Department of Local Government Finance ("DLGF") determined that the Petitioner's property tax assessment for the subject property was \$184,900 and notified the Petitioner on March 31, 2004.
2. The Petitioner filed a Form 139L on April 19, 2004.
3. The Board issued a notice of hearing to the parties dated February 18, 2005.
4. A hearing was held on March 22, 2005, in Crown Point, Indiana before Special Master Barbara Wiggins.

### Facts

5. The subject property is a single family residence located at 9530 Dogwood Drive, Munster, North Township.
6. The Special Master did not conduct an on-site visit of the property.
7. Assessed Value of subject property as determined by the DLGF:  
Land \$35,600            Improvements \$149,300
8. Assessed Value requested by Petitioner on Form 139L petition:  
Land \$25,700            Improvements \$35,100  
At the hearing, the Petitioner stated the total value should be \$170,000.
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: Ruth A. Beiriger, Owner

For Respondent: Terry Knee, DLGF

**Issue**

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

- a) The Petitioner feels that her property taxes increased too much with the reassessment. *Beiriger testimony.*
- b) The subject property is an all brick ranch with 1,812 square feet. The neighbors are all bi-levels and tri-levels. *Beiriger testimony.*
- c) The Petitioner presented property record cards and computer printouts showing the taxes for some of her neighbors. The Petitioner stated she is paying more taxes than her neighbors. *Beiriger testimony; Pet'r Ex. 6.*
- d) The Petitioner thought about selling the subject property and presented the listing information. The listing information shows the subject property was listed for \$184,900 on May 24, 1999. *Beiriger testimony; Pet'r Ex. 5.*

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

- a) The Respondent presented the property record card and a photo for the subject property. *Resp't Exs. 2, 3.*
- b) The Respondent presented the sales of properties from the subject neighborhood. The Respondent presented property record cards and photos of the top three comparables. *Knee testimony; Resp't Exs. 4, 5.*
- c) The Respondent noted that the Petitioner has not presented any evidence to show the assessment should be changed. *Knee testimony.*

**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 Lake Co # 1319
- c) Exhibits:

Petitioner Exhibit 1: Form 139L Petition and Property Record Card  
Petitioner Exhibit 2: Summary of Petitioner's Arguments  
Petitioner Exhibit 3: Written outline of evidence  
Petitioner Exhibit 4: Form 11 Notice of Assessment  
Petitioner Exhibit 5: Appraisal [listing information for the subject property]  
Petitioner Exhibit 6: Neighbor's assessed values

Respondent Exhibit 1: Form 139L Petition  
Respondent Exhibit 1: Subject Property Record Card (PRC)  
Respondent Exhibit 2: Subject Photo  
Respondent Exhibit 3: Comparables  
Respondent Exhibit 4: PRCs and photo of comps

Board Exhibit A: Form 139L petition  
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 Township 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 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 Petitioner did not provide sufficient evidence to support her contentions. This conclusion was arrived at because:

- a) The Petitioner contends her taxes are too high and she pays more taxes than her neighbors.

- b) The Petitioner presented property record cards and computer printouts showing the taxes for some of her neighbors. The Petitioner did not provide any comparison of the assessment of the subject property and the assessment of her neighbors.
- c) The Petitioner did not argue that the assessment of the subject property was incorrect, only that the taxes were too high.
- d) In fact, the Petitioner presented a sales listing for the subject property which shows a list price of \$184,900 in May 1999, which supports the current assessment. *Pet'r Ex. 5.*
- e) The Petitioner did not establish that the current assessment was incorrect and did not establish what the correct assessment should be.

### **Conclusion**

16. The Petitioner failed to make a prima facie case. The Board finds in favor of 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: \_\_\_\_\_

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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](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>>.