

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

**Petition #:** 48-003-06-1-5-06131  
**Petitioner:** Bill A. Sheets  
**Respondent:** Anderson Township Assessor (Madison County)  
**Parcel #:** 1886118  
**Assessment Year:** 2006

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

**Procedural History**

1. The Petitioner initiated the appeal process by filing a Form 130 petition with the Madison County Property Tax Assessment Board of Appeals (“PTABOA”). The PTABOA mailed notice of its decision on June 28, 2006.
2. On July 28, 2006, the Petitioner filed a Form 131 Petition to the Indiana Board of Tax Review for Review of Assessment, electing to proceed under the Board’s small-claims rules.
3. On July 10, 2007, Alyson Kunack, the Board’s duly authorized administrative law judge (“ALJ”), held an administrative hearing on the Petitioner’s appeal.
4. Persons present and sworn-in at hearing:
  - a) For Petitioner: Bill A. Sheets, Petitioner
  - b) For Respondent: Patricia Davis, Anderson Township Assessor  
Dennis Plackard, Deputy Assessor, Anderson Township  
Jack Norris, Deputy Assessor, Madison County  
Cheryl Heath, Madison County Assessor

**Facts**

5. The subject property contains a single-family residence located at 1911 Noble Street, Anderson, Indiana.
6. The ALJ did not inspect the property.

7. The PTABOA determined the assessed value of subject property to be:
 

Land \$6,600	Improvements \$18,700	Total \$25,300
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8. The subject property's record card, however, reflects a total assessment of \$26,800. *See Resp't Ex. B.* Although the parties did not explain why the property record card shows a slightly higher value than the PTABOA determination, Dennis Plackard testified about a comparable situation in a hearing involving another property owned by the Petitioner. *See Plackard testimony, Sheets v. Anderson Twp. Assessor, Pet. No. 48-003-06-1-5-6130.* In that case, the PTABOA had issued its determination before the Anderson Township Assessor's proposed "trending" factors were approved. After those factors were approved, the assessor used them to adjust the PTABOA's determination. *Id.*<sup>1</sup>
  
10. The Petitioner requested the following assessed values on his Form 131 petition:
 

Land \$2,000	Improvements \$10,000	Total \$12,000
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**Parties' Contentions**

11. Summary of Petitioner's contentions:
  - a) The subject house has been vacant for 10 years following an ice storm. The Petitioner uses the house to store furniture and building materials. *Sheets testimony.*
  
  - b) The house does not have plumbing or lights. *Sheets testimony.*
  
12. Summary of Respondent's contentions:
  - a) The Respondent contends that the average assessments and list prices of the comparable properties show that it properly assessed the subject property. *Plackard testimony.*
  
  - b) The Respondent identified six houses in the immediate area that are similar to the subject property in size, grade, and condition. *Plackard testimony.* Those six houses contain an average of 880 square feet and have an average assessment of \$31,000. *Resp't Ex. B.* The subject property has 840 square feet and is assessed at \$26,800. *Plackard testimony.*
  
  - c) The Respondent also compared the subject property to what it claimed were three similar properties that were listed for sale. An 1188-square-foot house located at 2805 George was listed for \$29,900. An 868-square-foot house located at 2806 Noble was listed for \$39,900. And a 584-square-foot house located at 2304 Walnut was listed for \$29,900.

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<sup>1</sup> While the Board would not ordinarily reference testimony from a separate hearing, *Sheets v. Anderson Twp. Assessor, Pet. No. 48-003-06-1-5-6130* involved the same parties and witnesses as this case and the hearings were held on the same day. The parties therefore may have believed that the Board would consider the testimony from the first hearing in deciding this case.

## Record

13. The official record for this matter consists of the following:

- a) The Form 131 petition,
- b) A digital recording of the hearing,
- c) Exhibits:

Respondent Exhibit B<sup>2</sup>: Packet of Property Record Cards (PRCs) and  
summary sheet

Board Exhibit A: Form 131 petition with attachments  
Board Exhibit B: Notice of Hearing  
Board Exhibit C: Hearing sign-in sheet

- d) These Findings and Conclusions.

## Analysis

### Burden of Proof

- 14. A petitioner seeking review of an assessing official's determination must establish a prima facie case proving both that the current assessment is incorrect, and specifically what the correct assessment should 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).
- 15. In making its case, the petitioner must explain how each piece of evidence relates to its 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”).
- 16. Once the petitioner establishes a prima facie case, the burden shifts to the respondent to impeach or rebut the petitioner's evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004); *Meridian Towers*, 805 N.E.2d at 479.

### The Petitioner's Case

- 17. The Petitioner did not make a prima facie case. The Board reaches this conclusion for the following reasons:

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<sup>2</sup> The Respondent did not submit an exhibit labeled as “A.”

- a) The 2002 Real Property Assessment Manual defines “true tax value” 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). The appraisal profession traditionally has used three methods to determine a property’s market value: the cost, sales-comparison and income approaches. *Id.* at 3, 13-15. Indiana assessing officials generally value real property using a mass-appraisal version of the cost approach, as set forth in the Real Property Assessment Guidelines for 2002 – Version A.
- b) A property’s assessment under the Guidelines is presumed to accurately reflect its true tax value. *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). But a taxpayer may rebut that presumption with evidence that is consistent with the Manual’s definition of true tax value. MANUAL at 5. A market value-in-use appraisal prepared according to the Uniform Standards of Professional Appraisal Practice often will suffice. *Id.*; *Kooshtard Property VI*, 836 N.E.2d at 505, 506 n.1. A taxpayer may also offer sales information for the subject or comparable properties and other information compiled according to generally accepted appraisal principles. MANUAL at 5.
- c) Here, the Petitioner did not offer any probative evidence to rebut the assessment’s presumption of accuracy. Instead, he simply testified that the subject house lacked plumbing and lighting and that he only used it for storage. Those factors might affect the property’s market value-in-use. To make a prima facie case, however, the Petitioner needed to offer market-based evidence quantifying that effect. And he failed to do so.
- d) Thus, the Petitioner did not show that the current assessment should be changed. The discrepancy between the values listed on the subject property’s record card and the PTABOA’s determination, however, begs the question of what the current assessment actually is. In the Board’s view, the operative assessment is the PTABOA’s determination. Indiana Code § 5-1.1-15 describes the procedures for challenging assessments at the local level, culminating in the county PTABOA issuing a determination. And it is the PTABOA’s determination—not the property record card’s valuation—that is appealed to the Board. Ind. Code § 6-1.1-15-3.
- e) Indeed, the Respondent did not explain why the subject property’s record card lists a higher value than the PTABOA’s determination. Even if the Board were to assume that the Respondent simply added “trending” factors to the value determined by the PTABOA, the Respondent did not identify any authority to justify increasing the property’s assessment while the Petitioner’s appeal was pending before the Board. The Respondent has therefore waived any claim to a higher assessment.

### **Conclusion**

18. The Petitioner failed to make a prima facie case. The Board finds for the Respondent. The subject property's assessment is \$25,300, as set forth in the PTABOA's determination.

### **Final Determination**

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the subject property's March 1, 2006 assessment should be \$25,300. To the extent that any assessment records reflect a higher assessment, they must 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 under the provisions of Indiana Code § 6-1.1-15-5, as amended effective July 1, 2007, by P.L. 219-2007, and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. The Indiana Tax Court Rules are available on the Internet at <http://www.in.gov/judiciary/rules/tax/index.html>. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>. P.L. 219-2007 (SEA 287) is available on the Internet at <http://www.in.gov/legislative/bills/2007/SE/SE0287.1.html>