

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

**Petition:** 84-002-02-1-5-00712  
**Petitioner:** Paul J. Pfister, L.E.  
**Respondent:** Harrison Township Assessor (Vigo County)  
**Parcel:** 118-06-10-104-006  
**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. Petitioner initiated an assessment appeal with the Vigo County Property Tax Assessment Board of Appeals (the PTABOA) by written document dated October 27, 2003.
2. Petitioner received notice of the decision of the PTABOA on September 9, 2004.
3. Petitioner filed an appeal to the Board by filing a Form 131 with the county assessor on October 8, 2004. Petitioner elected to have this case heard according to small claim procedures.
4. The Board issued a notice of hearing to the parties dated September 8, 2005.
5. The Board held an administrative hearing on October 12, 2005, before the duly appointed Administrative Law Judge, Rick Barter.
6. The following persons were sworn as witnesses at the hearing:  
Paul Pfister, Petitioner,  
Carl N. Miller III, Certified General Appraiser,  
Larry Auler, Harrison Township Assessor,  
Richetta Hale, Harrison Township Chief Deputy,  
Ann Akers, Vigo County PTABOA,  
Gloria Donham, Vigo County PTABOA,  
Susan J. McCarty, Vigo County Assessor's Office.

**Facts**

7. The property is a single family dwelling located at 3037 Murans Ct. in Terre Haute.
8. The Administrative Law Judge did not conduct an inspection of the property.

9. The assessed value as determined by the PTABOA is:  
land \$29,200                      improvements \$113,800                      total \$143,000.
10. The assessed value requested by Petitioner on the Form 131 is:  
land \$17,100                      improvements \$103,400                      total \$120,500.

### **Issue**

11. Summary of Petitioner's contentions in support of alleged error in the assessment:
- a) Petitioner submitted an appraisal prepared by Carl N. Miller III, a certified general appraiser. This appraisal concluded the value of the property on January 1, 1999, was \$115,000. *Pet'r Ex. 1.*
  - b) The appraiser personally inspected this property and researched the market for 1998 and 1999. All of the comparable properties used in the appraisal are older, two-story homes similar to Petitioner's dwelling. *Miller testimony.*
  - c) The properties identified in the appraisal as Comparable No. 1 and Comparable No. 2 have small net adjustments of approximately seven and five percent, respectively, and establish the lower and upper limits of the value range (\$102,000 to \$123,000). The property identified as Comparable No. 3 has a forty percent net adjustment, larger than desired, but there are only a limited number of sales of this type of home in the Terre Haute area. Additionally, the value determined for Comparable No. 3 (\$119,000) falls within the range established using the other two comparable properties. *Id.; Pet'r Ex. 1.*
  - d) The home was built in 1939 and subsequently remodeled. The design of the home has created some functional obsolescence. A newer home would not be designed in the same manner. The lot consists of approximately 1.25 acres, which is larger than typical lots in the city. *Id.*
12. Summary of Respondent's contentions in support of the assessment:
- a) The current assessment for the land is excessive. *Auler testimony.* The property is located on a dead-end street and the land should receive a negative twenty percent influence factor based on limited accessibility. *Hale testimony.*
  - b) The range of adjustments for the comparable properties used in the appraisal is higher than normal, suggesting that some of the data or sales may not be very reliable. *McCarty testimony; Resp't Ex. 1.*

## Record

13. The official record for this matter is made up of the following:
- a) The Petition,
  - b) The compact disc recording of the hearing labeled Pfister CD,
  - c) Petitioner Exhibit 1 - Residential appraisal dated August 9, 2005, for the valuation date of January 1, 1999,  
Respondent Exhibit 1 - Review of appraisal,
  - 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. Petitioner provided sufficient evidence to support his contentions. This conclusion was arrived at because:
- a) An appraisal concluded the value of the property as of the valuation date, January 1, 1999, was \$115,000. *Pet’r Ex. 1*.
  - b) The appraisal was prepared by a certified general appraiser in accordance with the Uniform Standards of Professional Appraisal Practice. In addition, the comparable sales used in the appraisal are from the appropriate period for

establishing a January 1, 1999, value. By introducing an appraisal establishing market value in accordance with generally recognized appraisal principles, Petitioner established a prima facie case the total assessment should be \$115,000.

- c) Respondent presented no evidence of sales or other market data to support the current assessment. Respondent agreed the current assessment is in error and testified the land should receive a negative twenty percent influence factor because of its limited access. *Auler testimony; Hale testimony.*
- d) Respondent contended that the range of adjustments for the comparable properties used in the appraisal is higher than normal, suggesting that some of the data or sales may not be very reliable. Nevertheless, Respondent did not identify any specific error in Petitioner's adjustments or establish what the correct adjustments should be.
- e) Two of the comparable properties have net adjustments of only approximately five to seven percent. The adjusted value of the third property falls within the value range established by these other two properties. The evidence does not rebut or impeach the appraisal.

### **Conclusion**

16. Petitioner established a prima facie case the total assessed value should be \$115,000. Respondent did not rebut Petitioner's evidence. The Board finds in favor of Petitioner.

### **Final Determination**

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the total assessed value should be changed to \$115,000.

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](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>.