

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

Petition #: 91-020-04-1-4-00276¹
Petitioner: Pineview Inc.
Respondent: Union Township Assessor (White County)
Parcel #: 0140571001
Assessment Year: 2004²

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 Petitioner initiated an assessment appeal with the White County Property Tax Assessment Board of Appeals (“PTABOA”).
2. The Petitioner received notice of the decision of the PTABOA on September 24, 2004.
3. The Petitioner filed an appeal to the Board by filing a Form 131 with the county assessor. There is no file stamp showing the date filed with the county assessor. The Petitioner signed the Form 131 on September 29, 2004. The Board received the Form 131 petition on October 12, 2004. The Petitioner elected to have this case heard in small claims.
4. The Board issued a notice of hearing to the parties dated January 12, 2006.
5. The Board held an administrative hearing on March 1, 2006, before the duly appointed Administrative Law Judge Joan Rennick.
6. Persons present and sworn in at hearing:

For Petitioner: Robert White, Tax Representative

For Respondent: Scott Potts, Authorized Representative for Union Township

¹ The petition number has been changed to reflect the correct year of appeal as a result of this determination.

² As discussed in the body of its Final Determination, Findings and Conclusions, the Board determines that the assessment year at issue is 2004.

Facts

7. The subject property consists of vacant land located at 1651 N. West Shafer Drive, Monticello. The subject property is classified as Undeveloped Usable Commercial/Industrial Land consisting of 12.9130 acres, as is shown on the property record card for parcel # 0140571001.
8. The Administrative Law Judge (“ALJ”) did not conduct an inspection of the property.
9. Assessed Value of subject property as determined by the White County PTABOA:
Land: \$697,300.
10. Assessed Value requested by the Petitioner on the Form 131 petition:
Land \$258,260.

Record

11. The official record for this matter is made up of the following:
 - a) The Petition.
 - b) The recording of the hearing labeled IBTR tape # 6222.
 - c) Exhibits:

Petitioner presented Package 1 and Package 2

Package 1

- Petitioner Exhibit 1: Issues
- Petitioner Exhibit 2: Current property record card (PRC)
- Petitioner Exhibit 3: Form 11
- Petitioner Exhibit 4: Previous PRC
- Petitioner Exhibit 5: Appraisal as of 9/9/2004
- Petitioner Exhibit 6: C & S Engineering
- Petitioner Exhibit 7: Segalas Delta Trucking
- Petitioner Exhibit 8: Sales Disclosure dated 9/7/01
- Petitioner Exhibit 9: Appreciation

Package 2

- Petitioner Exhibit 1: Preliminary Conference request
- Petitioner Exhibit 2: Parcel communication 3/30/04
- Petitioner Exhibit 3: Preliminary Determination
- Petitioner Exhibit 4: Form 131 dated 10/12/04
- Petitioner Exhibit 5: PTABOA hearing notice
- Petitioner Exhibit 6: Rehearing Request 9/17/04
- Petitioner Exhibit 7: Form 115 dated 9/24/2004
- Petitioner Exhibit 8: PRC for parcels 0143718000 & 0143717000

Respondent Exhibit 1: Form 131 Petition
Respondent Exhibit 2: PRC of subject property
Respondent Exhibit 3: Form 11
Respondent Exhibit 4: Notations of Township Representative from Informal Hearing

Board Exhibit 1: The Form 131 Petition with attachments
Board Exhibit 2: Notice of Hearing
Board Exhibit 3: Notice of Appearance of Consultant on Behalf of Assessor

d) These Findings and Conclusions.

Timeliness of Appeal

12. The Respondent contends that the Board should not address the Form 131 petition because it was not timely filed. The Board will address this procedural issue before discussing the merits of the Petitioner's appeal.

Parties' Contentions

13. The Respondent contends that the Petitioner's appeal is not timely because the Petitioner did not include the subject property in its original written request for preliminary conference to the Union Township Assessor dated January 29, 2004. *Potts testimony; Resp't Ex. 4.* The Respondent's representative, Scott Potts, testified that he made notes at the preliminary conference held pursuant to the Petitioner's January 29, 2004, request. According to Mr. Potts, his notes reflect that the Petitioner did not intend to appeal one of the parcels referenced in the request – parcel no. 014-05710-05 – but instead intended to appeal a parcel ending in 00. *Potts testimony; Resp't Ex. 4.* Mr. Potts testified that the Petitioner did not discuss the subject property at the preliminary conference. *Potts testimony.*
14. The Petitioner admits that its January 29, 2004, request for preliminary conference did not include the subject parcel number. Instead, that request referenced parcel nos. 014-05730-00 and 014-05710-05. The Petitioner contends that, pursuant to discussions at the preliminary conference, the parties agreed to remove parcel no. 014-05710-05 and add two other parcels – parcel no. 014-05710-00 and the subject parcel. *White testimony; Pet'r Ex. 1 package 2.* Mr. White assumed that the Respondent had accepted the Petitioner's request to add the subject property. On March 30, 2004, Mr. White sent a letter to the Respondent confirming that the subject property was included in the appeal. *White testimony; Pet'r Ex. 2, package 2.* The Respondent's determination following the preliminary conference indicated that no change would be made to the subject property. *White testimony; Pet'r Ex. 3, package 2.*

Discussion

15. Ind. Code § 6-1.1-15-1 governs the initiation of assessment appeals. At the times relevant to the procedural questions raised in this appeal, that statute provided, in relevant part:

(b) In order to appeal a current assessment and have a change in the assessment effective for the most recent assessment date, the taxpayer must request in writing a preliminary conference with the county or township official referred to in subsection (a):

- (1) within forty-five (45) days after notice of a change in the assessment is given to the taxpayer; or
- (2) May 10 of that year;

whichever is later. The county or township official referred to in subsection (a) shall notify the county auditor that the assessment is under appeal. The preliminary conference required under this subsection is a prerequisite to a review by the county property tax assessment board of appeals under subsection (i).

(c) A change in an assessment made as a result of an appeal filed:

- (1) in the same year that notice of a change in the assessment is given to the taxpayer; and
- (2) after the time prescribed in subsection (b);

becomes effective for the next assessment date.

(d) A taxpayer may appeal a current real property assessment in a year even if the taxpayer has not received a notice of assessment in the year. If an appeal is filed on or before May 10 of a year in which the taxpayer has not received notice of assessment, a change in the assessment resulting from the appeal is effective for the most recent assessment date. If the appeal is filed after May 10, the change becomes effective for the next assessment date.

(e) The written request for a preliminary conference that is required under subsection (b) must include the following information:

- (1) The name of the taxpayer.
- (2) *The address and parcel or key number of the property.*
- (3) The address and telephone number of the taxpayer.³

³ Ind. Code § 6-1.1-15-1 was amended by P.L. 199-2005, Sec. 6. The amendments are not material to the issues presented in this appeal.

Ind. Code § 6-1.1-15-1(2003)(emphasis added).

16. Thus, in order to appeal its 2002 assessment, the Petitioner was required to have made a written request for a preliminary conference with regard to the assessment of the subject property within forty-five (45) days after receiving the Form 11 indicating the change in assessment for the March 1, 2002, assessment date. The Respondent issued the Form 11 on or about December 22, 2003. *Pet'r Ex. 3, package 1*. The Petitioner made a written request for a review of the assessment of two parcels on or about January 29, 2004. *Pet'r Ex. 1, package 2*. That request, however, did not include the address or parcel number for the subject property. *Id.* Thus, pursuant to Ind. Code § 6-1.1-15-1(e), the Petitioner's January 29, 2004, letter was insufficient to initiate an appeal concerning the subject property's assessment.
17. The Petitioner apparently argues that this defect is immaterial because the Respondent agreed to consider the subject property in place of one of the appealed properties at the preliminary conference held on or about March 22, 2004. That conference, however, took place significantly more than forty-five (45) days after the date that the Respondent issued the Form 11 for the subject property. Thus, the Respondent's purported agreement to discuss the subject property could not have made the Petitioner's request for a preliminary conference timely with regard to the 2002 reassessment.
18. Moreover, even if the Respondent agreed to discuss the subject property at the preliminary conference, the Petitioner had not yet made a written request with regard to the subject property as required by the Ind. Code § 6-1.1-15-1(b). On March 30, however, the Petitioner sent a confirmation letter to the Respondent indicating that it was requesting a change in assessment of the subject property and setting forth the parcel number for the subject property. *Pet'r Ex. 2, package 2*. In the March 30, 2004, letter, the Petitioner's representative, R.G. White, states that "hopefully, with the best interest (sic) of the property owner in mind, we can complete the review of all the parcels that the owner feels are incorrect Should you require any additional information, please contact me at your convenience." *Id.*
19. The Board construes the March 30, 2004, letter as a request for a preliminary conference with regard to the subject property. That letter substantially complied with the requirements of Ind. Code § 6-1.1-15-1(e) by identifying the subject property by its parcel number, although it did not list the address for the subject property. *Pet'r Ex. 2, package 2*. Mr. White clearly invited further discussion with regard to the subject property if the Respondent felt that the parties had not adequately discussed their positions at the preliminary conference on March 22, 2004. If the Respondent desired to settle the appeal through a further preliminary conference, it could have done so at that point.
20. While the Respondent is correct in its assertion that the Petitioner did not request a preliminary conference in time to pursue an appeal of its March 1, 2002, assessment, the Respondent is incorrect that the Petitioner's tardy filing renders its appeal "untimely" for purposes of the Board's review. The scheme of filing set forth in Ind. Code § 6-1.1-15-1

simply rolls over into the following year a written request for preliminary conference that is not made in sufficient time to effect a change in assessment for the year of filing. *See* Ind. Code § 6-1.1-15-1 (c)-(d).

21. Here, the Petitioner made its request for preliminary conference on March 30, 2004. As discussed above, this was not timely to effect a change in the March 1, 2002, assessment. The request similarly was untimely to effect a change in the March 1, 2003, assessment, because it was not filed prior to May 10, 2003. *See* Ind. Code § 6-1.1-15-1(d) (“If an appeal is filed on or before May 10 of a year in which the taxpayer has not received notice of assessment, a change in assessment resulting from the appeal is effective for the most recent assessment date.”).⁴ The Petitioner, however, did file its request for preliminary conference prior to May 10, 2004. Consequently, the Petitioner’s appeal, if successful, will change the assessment of the subject property for the March 1, 2004, assessment date.
22. Finally, although the PTABOA apparently did not hold a hearing on the Petitioner’s appeal concerning the subject property, it did issue a final determination denying the Petitioner’s request. Thus, the Board has jurisdiction to address the Petitioner’s appeal. *See* Ind. Code § 6-1.5-4-1(a) (“The Indiana Board shall conduct an impartial review of all appeals concerning: (1) the assessed valuation of tangible property; . . . that are made from a determination of an assessing official or a county property tax assessment board of appeals . . .”).

Issues on the Merits

23. Summary of Petitioner’s contentions in support of alleged error in assessment:
 - a) The subject property consists of 12.9130 acres of land assessed as Commercial/Industrial (“C/I”) undeveloped usable land at \$54,000 per acre. The base rate of \$54,000 per acre is the 1999 value for raw land zoned for commercial and industrial use, with no basic site improvement costs. *White testimony*.
 - b) The Petitioner submitted an appraisal of the subject property prepared by Gregory D. Vogel, a certified land appraiser. *White testimony; Pet’r Ex. 5, package 1*. Mr. Vogel valued the subject land at \$20,000 per acre as of September 9, 2004. *Id.* According to Mr. Vogel, that value does not reflect the cost of sales, which typically run 10%, or the cost of financing at approximately 8% per year. *Id.* Subtracting the costs of sales and financing yields a value of \$16,500 to \$17,000 per acre for undeveloped land. *Id.*

⁴ Section 81 of Public Law 23-2004 contains non-code language regarding the initiation of appeals concerning 2003 assessments. The effect of the non-code language is to allow taxpayers to initiate appeals of their 2003 assessments past May 10, 2003, if they do so within forty-five (45) days of receiving a tax statement based on the 2002 assessment date. *See* P.L. 23-2004, Sec. 81. This language appears to have been aimed at preserving appeal rights for taxpayers who, although they knew that there had been a change in their assessments, did not know of the financial consequences of that change until after May 10, 2003. The Petitioner, however, did not present evidence regarding the date upon which it received its tax statement for taxes based upon the 2002 assessment. Thus, the Petitioner has not demonstrated that it timely filed an appeal of its March 1, 2003, assessment.

- c) In reaching his opinion of value, Mr. Vogel examined sales of three properties. *Id.* All three sales occurred in 2001. According to Mr. Vogel, 2001 was the last year that any commercial lots sold along North Sixth Street, a fact that he attributed to the soft economic climate. *Id.* Mr. Vogel appears to have made adjustments to account for the fact that the lots he examined were developed with utilities and subdivided. *Pet'r Ex. 5, package 1.* Mr. Vogel estimated engineering costs of \$38,000 and a cost of \$227,680 to put in city sewers to develop the subject property similarly to the comparable properties. The total out-of-pocket expenses would be in the range of \$286,941. *White testimony; Pet'r Exs. 1, 5-7, package 1.*
- d) The Petitioner requests that the appraised value from 2004 be "appreciated" back to 1999. The Petitioner used the historical consumer price index and the "inflation format" to accomplish that goal. The Petitioner arrived at a value of \$17,400 using the consumer price index and \$18,000 using the inflation format. Those values are similar to the \$16,500 to \$17,000 per acre value estimated by Mr. Vogel after considering the costs of sales and financing. *White testimony; Pet'r Ex. 9, package 1.*
- e) An approximately 155-acre lot near the subject property sold for \$924,350 in 2001. *White testimony; Pet'r Exs. 5, 8, package 1.* This equates to approximately \$5,500 per acre. *White testimony.* Mr. White testified that the property was actually 186-acres, which would bring the value down to \$5,000 per acre. *White testimony.*
- f) The Petitioner presented copies of the current property record card and a prior property record card for the subject property. The prior property record card shows that the subject property previously was valued as farmland. *White testimony; Pet'r Exs. 2, 4, package 1.*

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

- a) The subject property is a long strip of property located along 6th Street. The old property record card is not relevant. The Petitioner does not farm the subject property. In fact, the subject property has not been farmed for many years. *Potts testimony.*
- b) The Petitioner presented a sales disclosure statement (*Pet'r Ex. 8*) for the property located across the street from the subject property, which sold for \$924,350. That property is a large acreage farm, which is not comparable to the subject land. That property is not comparable to the subject property, which the Petitioner is holding for development. *Potts testimony.*
- c) The appraisal submitted by the Petitioner values the subject property as of 2004 based on 2001 sales. Nowhere does the appraiser "appreciate" the 2001 sales values to the 2004 appraisal date. *Potts testimony.* Consequently, no adjustments should be made to the appraised value. *Id.*

- d) The sales from 2001 would have been the same sales used by the county to develop the land values for commercial land on 6th Street. The subject land is undeveloped like the land represented in those sales. *Potts testimony*.
- e) The appraiser compared the subject undeveloped land to sales of developed land. *Potts testimony*. The development costs for those sales would have been the cost of subdividing the land. *Id.* Other development costs, such as the city sewers, would have been included in those sales because the city sewer runs along 6th Street. *Id.* The properties themselves, however, had not been developed. *Id.* The property owner would not incur the entire cost of developing the sewers; the municipality would pay part of that cost. *Potts testimony*.

Analysis

- 25. 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.
- 26. The Petitioner did provide sufficient evidence to support its contention. This conclusion was arrived at because:
 - a) The 2002 Real Property Assessment Manual (Manual) defines the “true tax value” of real estate 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). As set forth in the Manual, the appraisal profession traditionally has used three methods to determine a property’s market value: the cost approach, the sales comparison approach, and the income approach. *Id.* at 3, 13-15. In Indiana, assessing officials primarily use the cost approach, as set forth in the Real Property Assessment Guidelines for 2002 – Version A (“Guidelines”), to assess property.

- b) A property's market value-in-use, as ascertained through application of the Guidelines' cost approach, is presumed to be accurate. *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). A taxpayer, however, may use an appraisal prepared in accordance with the Manual's definition of true tax value to rebut the presumption that an assessment is correct. MANUAL at 5; *Kooshtard Property VI*, 836 N.E.2d at 505-06 n.1 (“[T]he Court believes (and has for quite some time) that the most effective method to rebut the presumption that an assessment is correct is through the presentation of a market value-in-use appraisal, completed in conformance with the Uniform Standards of Professional Appraisal Practice [USPAP].”).
- c) The Manual further provides that for the 2002 general reassessment, a property's assessment must reflect its value as of January 1, 1999. MANUAL at 4. Consequently, in order to present evidence probative of a property's true tax value, a party relying on an appraisal performed substantially after the relevant valuation date should explain how the value estimated by the appraisal relates to the property's 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).
- d) The petitioner submitted a document that it identified as an appraisal of the subject property prepared by Gregory D. Vogel, a certified appraiser. *Pet'r Ex. 5, package 1*. The document consists of a cover sheet, a two-page letter, pages 2 and 3 of a Limited Appraisal Analysis-Summary Appraisal Report, three sales disclosures, an estimate for engineering, and an estimate for developing the property for city sewers. In the Limited Appraisal Analysis-Summary Appraisal Report, Mr. Vogel certifies that he performed his appraisal as a limited appraisal, “subject to the Departure Provisions of the Uniform Standards of Professional Appraisal Practice” *Pet'r Ex. 5, package 1*. The Board notes that Mr. Vogel's letter states that the property he was appraising consists of “approximately 19 acres,” whereas the subject property consists of 12.9130 acres. *See Pet'r Exs. 2, 5, package 1*. The Respondent, however, did not dispute the Petitioner's assertions that Mr. Vogel's appraisal includes the subject property. Thus, the Board finds that the appraisal addresses land that includes the 12.9130 acres comprising the subject property.
- e) Mr. Vogel examined the sales of three (3) properties that he concluded would be similar to the subject property if the subject property were subdivided and developed for utilities. *Id.* After taking into account the costs for development, Mr. Vogel stated: “I feel that \$20,000 per acre would be in the range of value for your ground at the present time.” *Id.* Mr. Vogel further indicated that the \$20,000 value does not include the cost of sales and financing. According to Mr. Vogel, if those costs were considered, the price per acre for the subject property would be \$16,500 to \$17,000. *Id.*

- f) The appraisal submitted by the Petitioner constitutes the type of evidence contemplated by the Manual and Tax Court as sufficient to rebut the presumption that the assessment is correct. While not particularly detailed, the appraisal purports to comply with departure provisions allowed by USPAP, and it derives an estimated value of \$20,000 per acre for the subject property through application of the sales comparison approach to value. Moreover, the record contains at least some explanation regarding how the appraised value relates to a value as of January 1, 1999. In fact, the Respondent's representative testified that the sales from 2001 relied upon by Mr. Vogel were "right at the assessment date then where land values were developed. That was within the time period of land values being developed." *Potts testimony*. Thus, the Respondent appears to concede that value estimated by the appraiser, which does not include any adjustment of the sale prices from 2001 to reflect a value as of 2004, generally reflects 1999 values.
- g) The Petitioner attempts to trend the value estimated by the appraiser to reflect a value as of 1999 using the consumer price index and the "inflation method." See *White testimony; Pet'r Ex. 9*. The Petitioner, however, did not explain its calculations. The Board therefore assigns no weight to the Petitioner's claims that the value of the subject property as of January 1, 1999, was less than the \$20,000 per acre estimated by Mr. Vogel. In addition, the Board assigns no weight to the Petitioner's claims that Mr. Vogel estimated the value of the subject property to be \$16,500 to \$17,000 after taking into account the costs of sales and financing. *White testimony; Pet'r Ex. 5, package 1*. Neither the Petitioner nor the appraisal report sufficiently explained the basis for those deductions.
- h) The Petitioner also presented a sales disclosure statement for the sale of a 155-acre lot located near the subject property. *White testimony; Pet'r Ex. 8, package 1*. The Petitioner, however, did not explain how that property was comparable to the subject property or how any differences between the two properties affect their relative market values-in-use. See *Long v. Wayne Twp. Assessor*, 821 N.E.2d 466, 471-72 (Ind. Tax Ct. 2005) (holding that the taxpayers failed to explain how the characteristics of the subject property compared to those of purportedly comparable properties or how any differences between the properties affected their relative market values-in-use). The Petitioner's evidence concerning the sale of the 155-acre property therefore lacks probative value.
- i) The Petitioner also presented a copy of the subject property record from a prior assessment. In Indiana, each tax year stands alone. Evidence of a prior year's assessment therefore does not constitute probative evidence. *Quality Farm & Fleet, Inc. v. State Bd. of Tax Comm'rs*, 747 N.E.2d 88, 93 (Ind. Tax 2001).
- j) Nonetheless, based on Mr. Vogel's appraisal, the Petitioner established a prima facie case that the current assessment is in error and that the correct assessment should not exceed \$20,000 per acre.

- k) The burden therefore shifted to the Respondent to impeach or rebut the appraisal offered by the Petitioner. *See Meridian Towers*, 805 N.E.2d at 479.
- l) The Respondent did little to impeach or rebut the \$20,000 per acre value estimated by Mr. Vogel. The Respondent appeared to attack Mr. Vogel's adjustment to the sale prices of the comparable properties based upon the costs of subdividing and developing the subject property. Mr. Potts' testimony on this point, however, is confusing. Mr. Potts appeared to concede that the adjustment for subdividing the subject property was appropriate, but to dispute the adjustment for adding city sewers to the subject property. *See Potts testimony*. As the Board understands it, Mr. Potts testified that Mr. Vogel's adjustment is unsupported because the owner of the subject property would not incur all of the costs necessary to add sewers; the municipality would incur some of those costs. *See Potts testimony*. Mr. Potts did explain the basis for his assertion or identify what portion of those costs would be borne by the municipality. In light of those facts, the Board assigns no weight to Mr. Potts testimony concerning the cost of developing the subject property.
- m) Based on the foregoing, the Petitioner demonstrated by a preponderance of the evidence the current assessment is incorrect and the correct assessment should not exceed \$20,000 per acre.

Conclusions

Timeliness

- 27. The Petitioner did not file its written request for a preliminary conference within the deadlines established for appeals of 2002 and 2003 assessment years. The changes specified in this decision are effective for the March 1, 2004, assessment date.

Land Value

- 28. The Petitioner made a prima facie case. The Respondent did not rebut the Petitioner's evidence. The Board finds in favor of the Petitioner. The subject land shall be valued at \$20,000 per acre.

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: **May 30, 2006**

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>>.