

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-001-02-1-5-00817
Petitioner: Allene Bond
Respondent: Department of Local Government Finance
Parcel #: 001-25-42-0062-0034
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 28, 2004. The Department of Local Government Finance (the "DLGF") determined the assessment for the subject property and notified Petitioner on March 31, 2004.
2. The Petitioner filed a Form 139L on April 30, 2004.
3. The Board issued a notice of hearing to the parties dated October 7, 2004.
4. Special Master Kathy J. Clark held the hearing in Crown Point on November 9, 2004.

Facts

5. The subject property is located at 1767 McKinley, Gary. The location is in Calumet Township.
6. The subject property is a one-story frame, ranch style dwelling located on a residential lot measuring 50 feet by 124 feet.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed value of subject property as determined by the DLGF:
Land \$4,100 Improvements \$24,100 Total \$28,200.
9. Assessed value requested by Petitioner:
Land \$870 Improvements \$6,230 Total \$7,100.

10. Persons sworn as witnesses at the hearing:
For Petitioner— Allene Bond, Owner, and
Sara B. Young, Co-Owner,
For Respondent — Diane Spenos, Assessor/Auditor.

Issues

11. Summary of Petitioner’s contentions in support of an alleged error in the assessment:
- a) The Petitioner is being assessed for a utility shed that does not exist. *Petitioner Exhibit 1; Bond testimony.*
 - b) The Petitioner is being assessed for “improvements” made to the subject dwelling and no improvements have been made. *Bond testimony.*
12. Summary of Respondent’s contentions in support of the assessment:
- a) Petitioner Exhibit 1 is a property record card from the 1995 assessment. The 2002 property record card shows that the Petitioner is not being assessed for a utility shed. *Petitioner Exhibit 1; Respondent Exhibit 2; Spenos testimony.*
 - b) The term “improvements” that is on the tax bills and 2002 property record card does not represent that any “new” improvements have been made to existing structures, the term means only that the land has been “improved” by any structures that may exist on it. *Respondent Exhibit 2; Spenos 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 County 579,
 - c) Exhibits:
 - Petitioner Exhibit 1: 1995 property record card (“PRC”),
 - Respondent Exhibit 1: Form 139L petition,
 - Respondent Exhibit 2: Subject property record card,
 - Respondent Exhibit 3: Subject photograph,
 - Respondent Exhibit 4: Comparable sales analysis,
 - Respondent Exhibit 5: PRCs and photographs of comparable properties,
 - Board Exhibit A: Form 139L,
 - Board Exhibit B: Notice of Hearing,
 - Board Exhibit C: Sign in Sheet,
 - d) These Findings and Conclusions.

Analysis

14. The most applicable 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”).
15. The Petitioner failed to provide sufficient evidence to support Petitioner’s contentions. This conclusion was arrived at because:
- a) There is no probative evidence to support the claim that for the 2002 reassessment Petitioner was assessed for a utility shed. The contention that the 2002 assessed value included a utility shed was inconsistent with the PRC for 2002, which clearly shows that no assessment is being made for a utility shed.
 - b) The language of both the tax bill and the property record card was explained to the Petitioner’s satisfaction in regards to the use of the word “improvement”.

Conclusions

16. The Petitioner failed to establish a prima facie case. The Board finds for the 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: _____

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.