

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

**Petition #:** 51-008-03-1-6-00004  
**Petitioner:** ANNA BAUER  
**Respondent:** PERRY TOWNSHIP ASSESSOR, MARTIN COUNTY  
**Parcel:** 1987 PERSONAL PROPERTY  
MOBILE HOME  
**Assessment Year:** 2003

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

**Procedural History**

1. The Petitioner initiated an assessment appeal with the Martin County Property Tax Assessment Board of Appeals (PTABOA) by written document dated September 12, 2003.
2. The Petitioner received notice of the decision of the PTABOA on November 25, 2003.
3. The Petitioner appealed to the IBTR by filing a Form 131 with the County Assessor on December 22, 2003. Petitioner elected to have this case heard in small claims.
4. The IBTR issued a notice of hearing to the parties dated February 2, 2004.
5. The IBTR held an administrative hearing on March 4, 2004, before the duly appointed Administrative Law Judge Jennifer Bippus.
6. Persons present and sworn in at the hearing:
  - a. For Petitioner: James Bateman, Petitioner's representative
  - b. For Respondent: Maxine Huebner, Perry Township Assessor

## **Facts**

7. The property is classified as an annually assessed 1987 Clayton mobile home, as shown on the annually assessed mobile home worksheet.
8. The Administrative Law Judge did not conduct an inspection of the property.
9. Assessed Value of subject property as determined by the Martin County PTABOA (2003 assessment year):  
  
Improvements: \$17,240.<sup>1</sup>
10. Assessed Value requested by Petitioner:  
  
Improvements: \$5,000.

## **Contentions**

11. Summary of Petitioner's contentions in support of alleged error in assessment is:
  - a. The purchase agreement dated August 22, 2000, states the purchase price of the mobile home was \$7,995.
  - b. The three estimates of value obtained from mobile home dealers indicate the average market value of the mobile home in 2003 would have been \$5,000.
12. Summary of Respondent's contentions in support of the assessment is:
  - a. The statutes do not state that the sales price reflects the correct assessed value.
  - b. The mobile home pricing schedules in the 2002 Real Property Assessment Guidelines appear to overstate the local market value.
  - c. To maintain consistency among assessments, the assessment was not changed by the PTABOA.
  - d. The Notification of Final Assessment Determination (Form 115) issued by the PTABOA encouraged the Petitioner to pursue the issue at the IBTR level to obtain a review of the assessment determination.

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<sup>1</sup> The actual assessed value placed upon the mobile home is \$16,940. The \$17,240 assessed value reflected on the petition includes a \$300 assessed value for a utility shed owned by the Petitioner. The Petitioner has contested the \$16,940 assessed value of the mobile home only.

## 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 BTR #5854.
  - c. The evidence submitted by the Petitioner, labeled Petitioner's Exhibit No. 1.
  - d. These Findings and Conclusions.

## Analysis

14. The most applicable governing case law is:
- a. The Petitioner must sufficiently explain the connection between the evidence and Petitioner's assertions in order for it to be considered material to the facts. *See generally, Heart City Chrysler v. State Bd. of Tax Comm'rs*, 714 N.E.2d 329, 333 (Ind. Tax Ct. 1999).
  - b. The Board will not change the determination of the County Property Tax Assessment Board of Appeals (PTABOA) unless the Petitioner has established a prima facie case and, by a preponderance of the evidence proven, both the alleged errors in the assessment, and specifically what assessment is correct. *See Clark v. State Bd. of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998); *North Park Cinemas, Inc. v. State Bd. of Tax Comm'rs*, 689 N.E.2d 765 (Ind. Tax Ct. 1997).
15. Petitioner provided sufficient evidence to support Petitioner's contentions. This conclusion was arrived at because:
- a. The Department of Local Government Finance provided instructions (Memorandum dated January 27, 2003) (DLGF Memorandum) concerning mobile home assessments that state, "if there exists a better indication of true tax value than that produced by the schedules in the 2002 Real Property Assessment Guidelines that were used by the assessor, the assessor can adjust the value."
  - b. The DLGF Memorandum further states, "an appraisal or sale of the mobile home would be better evidence of value" than averages.
  - c. The bill of sale from Heritage Homes to the Petitioner shows that the Petitioner purchased the mobile home for \$7,995 in August 2000.
  - d. The three estimates obtained by the Petitioner value the mobile home at \$6,000, \$5,000, and \$4,000, for an average estimate of \$5,000. However, because this amount is an average, it is determined to be less credible than the actual purchase price of the mobile home.

16. The Respondent did not adequately refute Petitioner's evidence. This conclusion is arrived at because:
- a. The Respondent testified that the property was assessed in accordance with the replacement cost schedules contained in the 2002 Real Property Assessment Guidelines.
  - b. The Respondent acknowledged that the 2002 Real Property Assessment Guidelines mobile home pricing schedule used to value the property appears excessive compared to local market values.
  - c. The Respondent believes the assessment is overstated.
  - d. The PTABOA made a recommendation to the Petitioner to pursue the issue at the IBTR level to obtain a determination of assessment.
17. Accordingly, the IBTR determines the assessed value of the Petitioner's mobile home should be the purchase price of \$7,995.

**IBTR Determination**

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should be changed. The assessed value of the Petitioner's mobile home should be the purchase price of \$7,995.

ISSUED: \_\_\_\_\_  
(date)

\_\_\_\_\_  
Commissioner

## 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.**