

Appeal Process Overview

DISCLAIMER AND SCOPE

The following discussion broadly outlines the process for the most common property tax appeals - appeals from local officials' assessments. Slightly different procedures and deadlines apply in other instances, such as appeals from assessments made by the Department of Local Government Finance ("DLGF"). For other appeal procedures, consult Indiana Code §§ 6-1.1 and 6-1.5.

The IBTR offers this discussion for informational purposes only and may revise its contents at any time without notice. The discussion is not intended, nor should it be construed, as a ruling on any specific appeal, and parties shall not cite it in any proceedings. The IBTR strongly advises parties to consult relevant statutes, court rules, administrative regulations, and case law to determine applicable deadlines and procedures. Relevant materials include, without limitation, Ind. Code § 6-1.1-15; Ind. Code § 6-1.5-4 and -5; 52 Ind. Admin. Code 4; and the Indiana Tax Court Rules.

APPEALS PROCESS

Taxpayers can resolve many disputes through discussions with local assessing officials. But in some cases, they will have to pursue an appeal to obtain relief. To do so, a taxpayer must file written notice with the local official that made the disputed assessment. And the taxpayer must file that notice within statutorily prescribed timeframes. Those timeframes are described at Ind. Code § 6-1.1-15-1.1. The local official is statutorily required to forward that written notice to the county property tax assessment board of appeals ("PTABOA"), which will hear the taxpayer's appeal and issue a written determination.

A taxpayer who disagrees with the PTABOA's determination may petition the IBTR to review that determination. The taxpayer must file his or her petition no later than 45 days after the PTABOA gives notice of its determination. A direct appeal to the IBTR may be available if the maximum time has passed since the appeal was filed and the PTABOA has not issued a determination, or if there is an agreement to waive the PTABOA determination and appeal directly to the IBTR.

The IBTR will hear timely filed petitions that otherwise comply with statutory requirements. The IBTR shall conduct a hearing no later than one year after a proper petition is filed. After conducting its hearing and considering the parties' evidence, the IBTR will issue a final determination. The IBTR shall issue its determination not later than 90 days after the hearing. The Board may extend the determination deadline up to 180 days. If the IBTR fails to issue a final determination within the timeframe, the petitioner may either wait for the IBTR to issue its determination or petition the Indiana Tax Court for judicial review.

A party that is dissatisfied with the IBTR's final determination may, at its option, petition for rehearing or seek judicial review. A petition for rehearing must be filed not later than 15 days after the IBTR gives notice of its final determination. A petition for rehearing does not toll the time in which to file a petition for judicial review unless the IBTR grants the petition for rehearing. A party seeking judicial review must take action not later than 45 days after the IBTR gives notice of its final determination following the procedures under applicable statutes and the Indiana Tax Court's rules.