

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

<b>Petition #s:</b>	82-029-02-1-4-00771	<b>Parcel #s:</b>	1130024065024
	82-029-02-1-4-00776		1130024065013
	82-029-02-1-4-00769		1130024065025
	82-029-02-1-4-00765		1130024065027
	82-029-02-1-4-00780		1130024065012
	82-029-02-1-4-00773		1130024065023
	82-029-02-1-4-00768		1130024065026
	82-029-02-1-4-00766		1130024065036

**Petitioner:** Arnold Wallace

**Respondents:** Pigeon Township Assessor (Vanderburgh County); Vanderburgh County Assessor<sup>1</sup>

**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 Petitioner initiated assessment appeals with the Vanderburgh County Property Tax Assessment Board of Appeals (“PTABOA”) by written documents dated June 9, 2003.
2. The Petitioner received notices of the decisions of the PTABOA on September 3, 2004.
3. The Petitioner filed appeals to the Board by filing a Form 131 Petition for Review of Assessment (“Form 131 Petition) for each parcel with the county assessor on October 4, 2004. Petitioner elected to have these cases heard under the small claims procedures set forth in 52 IAC 3.
4. The Board issued notices of hearings to the parties dated January 25, 2005.

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<sup>1</sup> The Vanderburgh County Assessor appeared as an additional party pursuant to Ind. Code § 6-1.1-15-4-(n)(1). The Vanderburgh County Assessor did not present any exhibits or testimony apart from what was offered by the Pigeon Township Assessor. The Board’s use of the term “Respondent” refers to the Pigeon Township Assessor unless otherwise indicated.

5. The Board held administrative hearings on March 22, 2005, before the duly appointed Administrative Law Judge (“ALJ”) Debra Eads.

6. Persons present and sworn in at hearing:

a) For the Petitioner: Charles Wallis, Property Tax Consultant

b) For the Respondent: Judy Stricker, Pigeon Township Chief Deputy  
Jonah Sauer, Pigeon Township Real Estate Deputy  
Candy Wells, Vanderburgh County Hearing Officer

Tiffany Carrier, Vanderburgh County Deputy Assessor, was present at the hearing, but was not sworn in and did not offer testimony.

### Facts

7. The subject parcels are classified as commercial land, as shown on the property record cards (PRCs) for the parcels enumerated above. Only one (1) of the parcels has improvements (parcel #1130024065024). For purposes of this decision, the Board will refer to the subject parcels collectively as the “subject property.”

8. The ALJ did not conduct inspections of the properties.

9. Assessed Values of the subject properties as determined by the Vanderburgh County PTABOA:

Petition #	Land	Improvements
82-029-02-1-4-00771	\$23,300	\$63,200
82-029-02-1-4-00780	800	0
82-029-02-1-4-00776	2,700	0
82-029-02-1-4-00773	16,700	0
82-029-02-1-4-00769	9,900	0
82-029-02-1-4-00768	8,200	0
82-029-02-1-4-00765	4,800	0
82-029-02-1-4-00766	37,200	0

10. Assessed Values requested by Petitioner per the Form 131 petitions:

Petition #	Land	Improvements
82-029-02-1-4-00771	\$11,700	\$10,800
82-029-02-1-4-00780	400	0
82-029-02-1-4-00776	1,400	0
82-029-02-1-4-00773	8,400	0

82-029-02-1-4-00769	5,000	0
82-029-02-1-4-00768	4,100	0
82-029-02-1-4-00765	2,400	0
82-029-02-1-4-00766	18,600	0

### **Issues**

#### 11. Summary of the Petitioner’s contentions in support of alleged errors in assessments:

##### Improvements

- a) The Petitioner operates the subject property as a used car lot. *Wallis testimony; Respondent Exhibit 4.* The subject property contains a manufactured office unit that is a 1986 model. *Wallis testimony; Petitioner Exhibit 2, at 19.* The Petitioner purchased the office unit in 1995 from a car dealer in Atlanta, Georgia for \$10,000 and transported it to the subject property. *Id.* The office unit is situated on a concrete block foundation. *Wallis testimony.* It has two (2) offices, an open area and a half bath. *Id.* The interior and exterior are wood paneled. *Id.*
- b) Based on a conversation with Harold Wells of Wells Mobile Homes in Evansville, Indiana, a new unit similar to the subject manufactured office unit would cost approximately \$30,000 plus \$4,000 for the concrete block foundation. *Id.; Petitioner Exhibit 2, at 18.*
- c) Without seeing the subject office unit, Wells estimated its value to be \$8,000 to \$10,000. *Wallis testimony.*
- d) The Petitioner estimated the value of the subject office unit to be \$14,000 using the “Indiana State Board of Tax Commissioners’ Real Property Assessment Manual” for a general retail facility. *Id; Petitioner Exhibit 5 (pet. no. 82-029-02-1-4-00771).*
- e) Hobgood Construction (“Hobgood”) built the residential garage located on the subject property in the mid 1970’s for \$2,200. *Wallis testimony.* The garage has no gas or water connection. *Id.* Hobgood submitted a bid of \$11,649 to construct a similar garage. *Id.; Petitioner Exhibit 2, at 17.*
- f) Using the “Indiana State Board of Tax Commissioners Real Property Assessment Manual” for residential garages, the Petitioner estimates the value of the subject garage to be \$7,100. *Wallis testimony; Petitioner Exhibit 5 (pet. no. 82-029-02-1-4-00771).*

### Land

- g) The subject property currently is assessed as primary commercial land. The total land assessment is \$103,600. *Respondent Exhibit 4.*
- h) The Petitioner estimates the land size as 34,544 square feet or .793 acres. Most of the subject land is zoned M-1, although two (2) small tracts are zoned R-2 according to the zoning maps. *Id.; Petitioner Exhibit 2, at 22.* Zoning around the subject parcels is all for industrial use. *Id.* The Pigeon Township Assessor's records indicate the subject property is assessed based upon a commercial use. *Wallis testimony.*
- i) Properties surrounding the subject property are zoned industrial and assessed at \$.50 to \$2.00 per square foot. *Wallis testimony.* If the subject land were valued at \$1.50 per square foot, its total assessment would be \$51,816. *Id.* If the subject land were valued at \$1.00 per square foot, its total assessment would be \$34,544. *Id.*
- j) The subject land is a small tract. Its size and its location amid industrial properties limit its marketability for anything other than industrial uses. *Wallis testimony.*
- k) The subject property is visible from the Lloyd Expressway but there is no reasonable commercial access to the property. *Wallis testimony.*

### Total Value

- l) The current total assessed value of the subject property is \$166,800. The Petitioner believes that the land value should be \$51,800, at the most, that the office unit should be valued at \$14,000, and that the garage should be valued at \$7,100, for a total value of \$72,916 rounded to \$73,000. *Wallis testimony.* A more reasonable assessment would be to value the land at \$34,544, the office unit at \$14,000, and the garage at \$7,100, for a total value of \$55,644 rounded to \$56,000. *Id.*

#### 12. Summary of the Respondent's contentions in support of the assessments:

- a) The Respondent noted that, although Charles Wallis testified that the Petitioner bought the subject office unit in 1995, the invoice indicates that it was purchased on March 26, 1992. The Respondent also questioned why, if the office was purchased in 1995, it did not appear on the tax rolls until 2002. *Stricker testimony.*

- b) The Respondent likewise noted that, although Wallis testified that the subject garage was built in the mid 70's by Hodgood Construction for \$2,200, the garage did not appear on the tax rolls until 2002. *Stricker testimony.*
- c) The subject property is used for commercial purposes and should be priced as commercial land. *Id.* The property is too small for any industrial use unless some streets are vacated. *Id.*
- d) The subject property has street access from Kentucky Avenue and Canal and Division Streets. *Id.*
- e) Photographs of the subject property show that the property is being used to its maximum. *Stricker testimony; Respondent Exhibit 3.*
- f) The Commercial Neighborhood Valuation Form for the subject neighborhood shows a low base rate \$2.00 per square foot and a high base rate of \$7.00 per square foot. *Stricker testimony; Respondent Exhibit 13.* The subject land is valued at \$4.00<sup>2</sup> per square foot and is within the neighborhood range. *Stricker testimony.*
- g) The Respondent determined the base value for commercial properties in the subject neighborhood based upon the sale of five (5) commercial properties from a similar neighborhood. *Stricker testimony; Exhibits 16-30.* The Respondent presented sales information, photographs, property record cards and plat maps for those properties. *Id.*

### **Record**

13. The official record for this matter is made up of the following:

- a) The Petition and all subsequent pre-hearing submissions by either party.
- b) The tape recording of the hearing labeled BTR # 5969.
- c) Exhibits:  
 For petition 82-029-02-1-4-00771:
  - Petitioner Exhibit 1: Ten (10) point statement of concern
  - Petitioner Exhibit 2: Form 131 Petition
  - Petitioner Exhibit 3: Assessor map of subject property
  - Petitioner Exhibit 4: Zoning map of area
  - Petitioner Exhibit 5: Real Property Assessment Guideline, Appendix G pages 12 and 13; Appendix F, page 24; Appendix C, page 13; Appendix B, pages 13 and 26
  - Petitioner Exhibit 6: Photographs of subject property

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<sup>2</sup> The property record cards for each parcel reflect a base rate of \$3.00 per square foot. *Respondent Exhibit 4.*

Petitioner Exhibit 7: PTABOA Findings

For the other seven (7) petitions:

- Petitioner Exhibit 1: Ten (10) point statement of concern
- Petitioner Exhibit 2: Form 131 Petition
- Petitioner Exhibit 3: Assessor map of subject property
- Petitioner Exhibit 4: Zoning map of area
- Petitioner Exhibit 5: Photographs of subject property
- Petitioner Exhibit 6: PTABOA Findings

Respondent's Exhibits for each petition:

- Respondent Exhibit 1: Township witness list
- Respondent Exhibit 2: Notice of Hearing
- Respondent Exhibit 3: Pictures of subject property taken March 15, 2005
- Respondent Exhibit 4: PRC for the subject property
- Respondent Exhibit 5: Plat sheet
- Respondent Exhibit 6: Township Assessor/Petitioner conference form
- Respondent Exhibit 7: Letter sent to Mr. Wallace dated  
September 9, 2003
- Respondent Exhibit 8: PTABOA minutes - July 30, 2004
- Respondent Exhibit 9: Form 115 – Notification of Final Assessment  
Determination
- Respondent Exhibits 10 and 11: Photographs of subject property taken  
June 9, 2000
- Respondent Exhibit 12: PTABOA minutes April 12, 2002 (see page 6)
- Respondent Exhibit 13: Commercial neighborhood valuation form for  
Neighborhood P-10
- Respondent Exhibit 14: Base land value calculation sheet
- Respondent Exhibit 15: Price adjustment for Commercial land in  
Neighborhood P-10
- Respondent Exhibit 16: Market data sheet for the first comparable
- Respondent Exhibit 17: Copy of plat sheet for 27-75-1 (first comparable)
- Respondent Exhibit 18: PRC for 27-75-1 (first comparable)
- Respondent Exhibit 19: Market data sheet for the second comparable
- Respondent Exhibit 20: Copy of plat sheet for 24-34-30 (second  
comparable)
- Respondent Exhibit 21: PRC for 24-34-30 (second comparable)
- Respondent Exhibit 22: Market data sheet for the third comparable
- Respondent Exhibit 23: Copy of plat sheet for 29-64-4 (third comparable)
- Respondent Exhibit 24: PRC for 29-64-4 (third comparable)
- Respondent Exhibit 25: Market data sheet for the fourth comparable
- Respondent Exhibit 26: Copy of plat sheet for 25-101-12 (fourth  
comparable)
- Respondent Exhibit 27: PRC for 25-101-12 (fourth comparable)

Respondent Exhibit 28: Market data sheet for the fifth comparable  
Respondent Exhibit 29: Copy of plat sheet for 21-8-37 (fifth comparable)  
Respondent Exhibit 30: PRC for 21-8-37 (fifth comparable)

Board Exhibit A: Form 131 Petition  
Board Exhibit B: Notice of Hearing on Petition  
Board Exhibit C: Notice of Appearance for Vanderburgh County  
Assessor as additional party

d) These Findings and Conclusions.

### **Analysis**

14. The most applicable governing cases are:

- a) A petitioner seeking review of a determination of a local 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) (“[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. 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 479.

15. The Petitioner did not provide sufficient evidence to support his contentions. This conclusion was arrived at because:

### **Improvements**

- a) The Petitioner attacks the assessment of the subject improvements in essentially two ways. First, the Petitioner contends that the improvements are valued incorrectly under the Real Property Assessment Guidelines for 2002 – Version A (“Assessment Guidelines”), because the Respondent applied an insufficient amount of depreciation based upon the age of the improvements. The Petitioner submitted his own calculations under the Assessment Guidelines applying what

he believes to be the appropriate amount of depreciation. Second, the Petitioner seeks to establish the actual replacement cost of the improvements through market evidence rather than the cost estimates contained in the Assessment Guidelines.

- b) With regard to his first claim, the Petitioner presented an invoice indicating that he purchased the subject office unit in 1992. *Wallis testimony; Petitioner Exhibit 2, at 19*. Among other things, the invoice contains boxes in which the make, model and vehicle identification number of the office unit are listed. *Id.* More importantly, the invoice contains a box for “year” in which “1986” is typed. *Id.* The Petitioner’s representative, Charles Wallis, testified that the Petitioner placed the office unit on the subject property in 1995 – the year of construction listed for the office unit in the current assessment. *Wallis testimony; Respondent Exhibit 4*.
- c) The Assessment Guidelines provide for the calculation of normal depreciation in determining the market value-in-use of a commercial structure. The first step in calculating normal depreciation is to determine the year of construction or “actual age” of the structure in question. REAL PROPERTY ASSESSMENT GUIDELINES FOR 2002 – VERSION A, ch. 6 at 56 (incorporated by reference at 50 IAC 2.3-1-2). The actual age is based upon the year that the building originally was constructed. *Id.* If the structure’s age has been altered through additions, the Assessment Guidelines instruct local assessing officials to use a weighted age reflecting both the original year of construction and the year of construction of the additions. *Id.*
- d) Here, the invoice submitted by the Petitioner supports an inference that the subject office unit was constructed in 1986. *Wallis testimony; Petitioner Exhibit 2, at 19*. The Petitioner did not indicate that it constructed any additions to the office unit when it moved the unit to the subject property in 1995. Consequently, the Petitioner established a prima facie case that normal depreciation for the office unit should be calculated based upon a year of construction of 1986.
- e) The burden therefore shifted to the Respondent to rebut or impeach the Petitioner’s evidence regarding the year of construction of the subject office unit. The Respondent attempted to impeach the credibility of the Petitioner’s evidence through the testimony of Judy Stricker. Stricker testified that neither the subject office unit nor the subject garage appeared on the tax rolls until 2002. *Stricker testimony*. Ms. Stricker also testified that the Petitioner and the former township assessor had been very good friends. *Id.*
- f) At most, Stricker’s testimony casts doubt upon the accuracy of prior assessments of the subject property. It does little to detract from the credibility of Wallis’ testimony. Moreover, Stricker’s testimony does not cast any doubt upon the authenticity of the invoice, which is the main piece of evidence supporting the Petitioner’s claim that the subject office unit was constructed in 1986.



- g) The preponderance of the evidence therefore supports a finding that the current assessment is in error to the extent that it is based upon the subject office unit having been constructed in 1995 rather than 1986.
- h) The Petitioner, however, failed to establish a prima facie case that the Respondent erred in assessing the subject garage as having been constructed in 1995. The sole basis for the Petitioner's claim is Wallis' testimony that the Petitioner told him that Hobgood had built the garage in the mid 1970's. *Wallis testimony*. Wallis' testimony on this point is rank hearsay. It is true that hearsay may be admitted into evidence in a proceeding before the Board. 52 IAC 2-7-3. Nonetheless, the mere fact that hearsay may be admitted into evidence does not necessarily clothe such testimony with probative value. Wallis' testimony concerning the construction of the garage is too vague and lacking in indicia of reliability to constitute probative evidence regarding the year that the subject garage was constructed.
- i) The Petitioner also submitted his own calculations regarding the value of the improvements under the Assessment Guidelines. *Wallis testimony; Petitioner Exhibit 5*. The Petitioner, however, provided almost no explanation regarding how he arrived at his values or how his calculations differed from those used by the Respondent in completing the current assessment. The Petitioner simply highlighted portions of a few pages from the Assessment Guidelines and provided total values for both the subject garage and the subject office unit. *Id.* Moreover, what little information the Petitioner did provide demonstrates that he based his calculations on the improvements being in "fair" condition rather than "average" condition as reflected in the current assessment. *Petitioner Exhibit 5*. The Petitioner did not provide any evidence to support a change in condition rating for either improvement.
- j) As noted above, the Petitioner also seeks to establish values for the subject improvements through market evidence of their replacement costs new. In that vein, Wallis testified that Harold Wells of Wells Mobile Homes in Evansville, Indiana, indicated in a telephone conversation that a new unit similar to the subject office unit would cost approximately \$30,000 with an additional \$4,000 for the concrete block foundation. *Wallis testimony; Petitioner Exhibit 2, at 18*. Wallis also testified that, without seeing the subject office unit, Wells estimated the current value of that unit to be between \$8,000 and \$10,000. *Wallis testimony*. Wallis similarly testified that an individual at Hobgood whom Wallis did not identify gave him a "bid" of \$11,649 to construct a garage similar to the subject garage. *Wallis testimony; Petitioner Exhibit 2, at 17*.
- k) The estimates from Wells and Hobgood lack probative value. As an initial matter, the Board notes that these estimates appear to have been prepared in conjunction with this tax appeal rather than as actual bids to construct improvements. Consequently, it was necessary for the Petitioner to lay some foundation for the basis of the opinions expressed by Wells and Hobgood. The

Petitioner presented absolutely no evidence regarding the basis for Wells' opinion. His estimation of value therefore amounts to nothing more than a conclusory statement. Such statements, unsupported by factual evidence, are not sufficient to establish an error in assessment. *Whitley Products, Inc. v. State Bd. of Tax Comm'rs*, 704 N.E.2d 1119, 1120 (Ind. Tax Ct. 1998).

- l) The Petitioner presented slightly more evidence concerning the estimate submitted by Hobgood. That estimate appears in the form of handwritten notes on Hobgood's letterhead. *Petitioner Exhibit 2, at 17*. Those notes list several items, such as "1-3' door," and "1 window" together with a notation of \$11,649.00. While the notes apparently reflect the estimated cost of constructing an improvement with the listed features, the Petitioner did not present any evidence to show that the features listed in the Hobgood "estimate" correspond to the features of the subject garage, other than to say that Hobgood estimated the cost of constructing a "similar" garage.
- m) Moreover, neither the Wells nor Hobgood estimates indicate that they reflect costs as of January 1, 1999. If anything, the clear inference from Wallis' testimony is that the estimates were for sometime after the commencement of the Petitioner's appeal to the PTABOA in June of 2003. The Petitioner did not provide any evidence to relate those estimates to the replacement cost new of the improvements in question as of January 1, 1999, the relevant date for the 2002 assessment at issue in this case. *See Long v. Wayne Township Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005) (holding that an appraisal indicating the value for a property on December 10, 2003, lacked probative value in an appeal from the 2002 assessment of that property).
- n) Based on the foregoing, the Petitioner failed to establish a prima facie case of error in assessment, other than the error in the year of construction of the subject office unit discussed *supra*.

#### Land

- o) The Petitioner contends that the subject property should be valued as industrial land rather than commercial land as it is currently valued. The Petitioner bases his contention on the fact that the subject property is surrounded by industrial properties. *Wallis testimony*. The Petitioner also contends that the size (34,544 square feet) and location (no reasonable access to the property) of the subject property limit its marketability for anything other than industrial uses. *Id...*
- p) First, the Board notes that the Petitioner did not present any market based evidence to establish market value-in-use of the subject land. The Petitioner instead appears to argue that the Respondent misapplied the Assessment Guidelines by assessing the subject property as commercial rather than industrial land.

- q) In Indiana, real property is assessed based upon its “true tax value.” *See* Ind. Code § 6-1.1-31-6(c); *Long v. Wayne Twp. Assessor*, 821 N.E.2d 466, 469 (Ind. Tax Ct. 2005) True tax value, in turn, is defined as “[t]he 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)(emphasis added).
- r) It is undisputed that the current use of the subject property is for commercial, rather than industrial purposes. The Petitioner, however, contends that the subject property should be assessed as industrial land, because it is zoned for industrial use and the surrounding properties are all used for industrial purposes. *Wallis testimony*.
- s) The Petitioner’s argument is closely analogous to the position of the State Board of Tax Commissioners (“State Board”) in *Clarkson v. Dep’t of Local Gov’t Fin.*, 812 N.E.2d 255 (Ind. Tax Ct. 2001). There, the State Board sought to support its assessment of land used for industrial purposes as commercial land on grounds that there were commercial properties nearby. *Id.* at 258. The Tax Court rejected the State Board’s position, finding that the State Board failed to present any evidence showing a physical or functional distinction between the petitioner’s property and other industrial property within the county. *Id.*
- t) As with the State Board in *Clarkson*, the Petitioner failed to present any evidence showing a physical or functional distinction between the subject property and other commercial land within the neighborhood in which it was assessed. At most, Wallis testified that the subject property lacked commercially reasonable street access and that it was too small to be marketable as a commercial property. *Wallis testimony*. Wallis’ testimony is conclusory, at best. Moreover, the Petitioner did not present any evidence concerning the street access or size of other commercial properties within the assessment neighborhood.
- u) It may be that, regardless of how the Assessment Guidelines should be applied, the subject property’s location amid industrial properties reduces its market value as commercial land. It was incumbent on the Petitioner, however, to present market evidence to establish that fact. The Petitioner failed to do so.
- v) Based on the foregoing, the Petitioner failed to establish a prima facie case of error with regard to the assessed value of the subject land.

### **Conclusions**

- w) The Board finds that the Petitioner made a prima facie case that the Respondent erred in determining the year of construction for the subject office unit. The preponderance of the evidence supports a finding that the subject office unit should be assessed based upon having been constructed in 1986.

17. The Board finds that the Petitioner failed to make a prima facie case with regard to all of his remaining claims. The Board finds in favor of the Respondent on those issues.

### **Final Determination**

In accordance with the above findings and conclusions, the Indiana Board of Tax Review now determines the following:

- a) The year of construction for the manufactured office is changed to 1986. The assessed value of the office unit and the total assessed value of the parcel upon which the office unit is situated shall be changed accordingly.
- b) No change is made to the assessment of the land.
- c) No change is made to the assessment of the garage.

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>.