

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

**Petition #:** 51-006-02-1-4-00014  
**Petitioner:** Baker Road Farm, LLC  
**Respondent:** Mitcheltree Township Assessor (Martin County)  
**Parcel #:** 006-04330-03  
**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 an assessment appeal with the Martin County Property Tax Assessment Board of Appeals (the “PTABOA”) by written document dated March 19, 2004.
2. The Petitioner received notice of the decision of the PTABOA on May 24, 2004.
3. The Petitioner filed an appeal to the Board by filing a Form 131 with the county assessor on June 23, 2004. Petitioner elected to have this case heard in small claims.
4. The Board issued a notice of hearing to the parties dated January 13, 2005.
5. Administrative Law Judge Rick Barter held an administrative hearing on February 15, 2005, in Shoals, Indiana.
6. Persons present and sworn as witnesses at the hearing:
  - a) For Petitioners – Mary F. Wyman, property owner,  
Ronald A. Wyman, property owner,
  - b) For Respondent – Carolyn S. McGuire, Martin County Assessor.

## Facts

7. The subject property is 17.75 acres of agricultural land with a house, a detached garage, 2 barns with lean-to structures and a silo as shown on the subject property record card.
8. The Administrative Law Judge did not conduct an inspection of the property.
9. The assessed value of the subject property as determined by the PTABOA:  
Land \$17,700            Improvements \$46,400            Total \$64,100.
10. The assessed value requested by Petitioner:  
Land \$17,700            Improvements \$7,680            Total \$25,380.

## Issues

11. Summary of Petitioner's contentions in support of alleged error in assessment:
  - a) Based on the values established by the December 2001 and the April 2003 appraisals, the total assessed value of the subject improvements should be \$7,680 rather than \$46,400. *M. Wyman testimony; Petitioner Exhibit 2, 3, 4.*
  - b) The insurance policy for the subject property was changed to reflect the removal of coverage for the dwelling located on the subject property. *M. Wyman testimony; Petitioner Exhibit 6.*
12. Summary of Respondent's contentions in support of the assessment:
  - a) Because the full appraisals were not made available to the PTABOA and because the Petitioners did not appear at the PTABOA hearing, the PTABOA could not justify reducing the assessment of the subject property. *McGuire testimony.*
  - b) The assessment of the subject property was changed to reflect the existence of a farm pond rather than a creek. *McGuire 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 BTR 6066,

Exhibits:

- Petitioner Exhibit 1: A copy of the Form 131,
- Petitioner Exhibit 2: A comparison of the appraisal values for the subject property,
- Petitioner Exhibit 3: A copy of the December 2001 appraisal for the property of the Rex Baker Estate,
- Petitioner Exhibit 4: A copy of the April 2003 appraisal for the property owned by the Trustees of the Rex Baker Revocable Trust,
- Petitioner Exhibit 5: A copy of the settlement statement for the property owned by the Trustees of the Rex Baker Revocable Trust,
- Petitioner Exhibit 6: A copy of a notification of change to the insurance policy for the property owned by Baker Road Farm, LLC,
- Petitioner Exhibit 7: A copy of Form 115,
- Petitioner Exhibit 8: A copy of the underlying Form 130,
- Respondent Exhibit 1: Notice of County Assessor Representation,
- Respondent Exhibit 2: The subject property record card,

- c) 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”).
- 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.

15. The Petitioners failed to provide sufficient evidence to support their contentions. This conclusion was arrived at because:

- a) The Petitioners presented 2 appraisals prepared for the purpose of estimating value for approximately 337 acres of agricultural land and related improvements situated on 9 individual parcels. The subject property is 1 of the 9 parcels making up this agricultural acreage. The appraisals established a value for the 337-acre property at \$422,225 as of December 10, 2001 and a value for the 337-acre property at \$398,000 as of April 11, 2003. *M. Wyman testimony; Petitioner Exhibit 3, 4.*
- b) While these appraisals establish a total value for 9 parcels, the appraisals do not make a distinction regarding the value assigned to each individual parcel. Thus, the appraisals do not shed any light on what the appraisers believe the value of the subject property was on the appraisal dates. Additionally, even if either of the appraisals specified the value of the subject property, the record is void of any evidence showing how or why the 2001 appraisal or the 2003 appraisal relates to the valuation date established for the 2002 Reassessment. Without any evidence showing how or why the 2001 or the 2003 appraisals are relevant to the valuation date, January 1, 1999, the appraisals have no probative value. *See Long v. Wayne Township Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005).
- c) The Petitioners also presented a letter from United Farm Family Mutual Insurance Company giving notice that the insurance coverage for Baker Road Farm, LLC was changed. The coverage change included the removal of coverage for a rental dwelling and adding a roof exclusion endorsement. The Petitioner did not explain how this evidence was to be viewed or why it is relevant to the requested assessment. The Petitioners simply pointed to the letter and noted that the insurance company refused to insure it due to its condition. Because the Petitioner has not offered any explanation of how or why the insurability of the dwelling is relevant to the requested assessment of \$7,680, the letter is of no value in this matter. *See Indianapolis Racquet Club*, 802 N.E.2d at 1022.

### **Conclusion**

16. The Petitioner failed to establish a prima facie case. The Board finds in favor of 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.**