

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition #:** 45-044-02-1-5-00061  
**Petitioner:** Hatton Blanton  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 011-11-10-0001-0002  
**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. An informal hearing as described in Ind. Code § 6-1.1-4-33 was held between the Petitioner and the Respondent in November 2003. The Department of Local Government Finance (DLGF) determined that the Petitioner's property tax assessment for the subject property was \$182,200 and notified the Petitioner on March 24, 2004.
2. The Petitioner filed a Form 139L on April 19, 2004.
3. The Board issued a notice of hearing to the parties dated June 29, 2004.
4. A hearing was held on September 10, 2004, in Crown Point, Indiana before Special Master Barbara Wiggins.

### Facts

5. The subject property is located at 8261 State Road 231, Hebron, in Winfield Township.
6. The subject property is a single-family homesite with 8.81 acres of tillable land.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed Value of the subject property as determined by the DLGF:  
Land \$29,000 Improvements \$153,200 Total \$182,200
9. Assessed Value requested by the Petitioner during hearing:  
Land \$20,000 Improvements \$112,000 Total \$132,000

10. The persons indicated below were present at the hearing:
  - For Petitioners: Hatton Blanton, Owner  
Louise Blanton, Owner
  - For Respondent: David Depp, Staff Appraiser, Cole-Layer-Trumble
11. Persons sworn in at hearing:
  - For Petitioner: Hatton Blanton, (with objection to oath)
  - For Respondent: David Depp

### **Issues**

12. Summary of Petitioner's contentions in support of alleged error in assessment:
  - a. The Petitioner's contention on the Form 139L was that since construction in 1994, he has only added three electrical outlets, a security light and seven fruit trees and there is no fireplace. *H. Blanton testimony*. Petitioner claims the assessment should not be increased from the original assessed value.
  - b. His son sold a neighboring property for \$130,000 ten years ago and that should equal the assessed value for the property under appeal. *H. Blanton testimony*.
  - c. The property is assessed so high that he does not qualify for the over 65 exemption. *H. Blanton testimony; Petitioner Exhibit 4*.
  - d. The comparables used by the Respondent have city water and sewers and police and fire protection. *H. Blanton testimony*.
13. Summary of Respondent's contentions in support of assessment:
  - a. The Respondent presented three sales and property record cards for each to support the subject property's value as assessed using homes of similar construction, age, size and amenities. The comparables, however, are significantly smaller parcels of land. *Depp testimony; Respondent Exhibit 4*.
  - b. The Respondent contends the Petitioner did not provide any evidence to prove the contrary and no change in the assessment is warranted. *Depp testimony*.
  - c. The Respondent agreed no fireplace should be on the assessment. *Depp testimony*.

### **Record**

14. 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 Lake Co. #394.
- c. Exhibits:
  - Petitioner Exhibit 1: Subject's property record card (PRC)
  - Petitioner Exhibit 2: Subject property's Form 11
  - Petitioner Exhibit 3: 7951 SR 231 PRC
  - Petitioner Exhibit 4: Lake County Exemption Instructions
  
  - Respondent Exhibit 1: Form 139L Petition
  - Respondent Exhibit 2: Subject PRC
  - Respondent Exhibit 3: Photograph of subject property
  - Respondent Exhibit 4: Three comparable properties with detailed property record cards, actual sales prices and photographs for each
  - Respondent Exhibit 5: 7951 SR 231 PRC
- d. These Findings and Conclusions.

### Analysis

- 15. The most applicable governing 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.
- 16. The Petitioner did not provide sufficient evidence to support the Petitioner's contention. This conclusion was arrived at because:
  - a. The Petitioner testified that since he purchased the home in 1994 few improvements had been made. The Petitioner did not submit any documentation regarding the purchase price or the construction cost for the subject. *H. Blanton testimony*.
  - b. The Petitioner's evidence to support a lower assessed value was a presentation based on a nearby property located at 7951 State Road 231. *Petitioner Exhibit 3*. The Petitioner stated his son sold the parcel approximately 10 years ago for \$130,000,

- which he contends, should be the 2002 assessed value for the subject property.  
*Petitioner Exhibit 3.*
- c. The Petitioner failed to document the ten-year-old sales price of the comparable. The Petitioner also failed to offer any explanation as to how the ten-year old sale of the comparable property relates to the current price of the subject. Petitioner did not trend the sale price to a current market value or offer testimony concerning the 2000 and 2003 transactions listed on the property record card presented for that property.  
*Petitioner Exhibit 3.*
  - d. The Petitioner wrote corrections on the property record card for 7951 State Road 231 to show why its \$189,900 assessment is too low due to missing additional plumbing fixtures, a deck, two pole barns, a house trailer, and two fireplaces. *Petitioner Exhibit 3.*
  - e. The Respondent testified the pole barns are on the second page of the property record card and the trailer are assessed as personal property. *Petitioner Exhibit 3.*
  - f. A comparison of the assessments for the Petitioner's comparable and the subject is not probative because the subject property has superior construction, is twenty years newer and the land is assessed as agricultural land as opposed to excess acreage. *See Petitioner Exs. 1, 3; Resp't Ex. 2; Depp testimony; H. Blanton testimony.*
  - g. The Respondent presented three residential parcels that sold in 2001 and 2002 for \$147,750, \$157,000 and \$244,000 as support for the subject's value as assessed.  
*Depp testimony; Respondent Exhibit 4.*
  - h. All three of the Respondent's comparable sales were of similar livable square footage and amenities; however, all three were situated on only 0.210 up to 0.287 acres as compared to the subject property with 8.81 acres. *Respondent Exhibit 4.*
  - i. The Petitioner's evidence did not establish that the current assessment is incorrect, nor did it prove what the correct assessment should be.

### **Conclusion**

17. The Petitioner failed to make a prima facie case for a reduction in the assessed value of the property except for the removal of the fireplace from the assessment. The Board finds in favor of the Respondent except for that change.

## Final Determination

In accordance with the above findings and conclusions, the Indiana Board of Tax Review now determines that the assessment should be changed to reflect the deduction of a fireplace, but the assessment should remain unchanged for all other purposes.

ISSUED: \_\_\_\_\_

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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.**