

REPRESENTATIVE FOR PETITIONER: Bert Engler, Operating Manager

REPRESENTATIVE FOR RESPONDENT: Marilyn Meighen, Attorney at Law

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

Cave River Valley, LLC)	Petitions No. 88-021-10-1-5-00003
)	88-021-11-1-5-00002
Petitioner,)	
)	Parcel No. 88-24-200-000-005.004-021
v.)	
)	Washington County
Washington County Assessor,)	Washington Township
)	2010 and 2011 Assessments
Respondent.)	

Appeal from the Final Determination of the
Washington County Property Tax Assessment Board of Appeals

March 20, 2013

FINAL DETERMINATION

The Indiana Board of Tax Review (Board) has reviewed the evidence and arguments presented in this case. The Board now enters its findings of fact and conclusions of law.

ISSUE

Are the current assessment of \$288,100 for 2010 and the assessment of \$339,300 for 2011 accurate market values-in-use, and if not, does the evidence establish more accurate values for these assessments?

HEARING FACTS AND OTHER MATTERS OF RECORD

1. The property includes 1.98 acres, a single family residence with a detached garage, multiple greenhouses, a shade structure, and an additional retail structure located at 1180 South Lake Salinda Road in Salem.
2. The Petitioner initiated assessment appeals for 2010 and 2011 with the County Property Tax Assessment Board of Appeals (PTABOA) by timely filing Form 130 Petitions.
3. On August 8, 2011, the PTABOA mailed its Notification of Final Assessment Determination (Form 115) for 2010, concluding that the assessment is \$12,600 for land and \$275,500 for improvements (total \$288,100). On June 29, 2012, the PTABOA mailed its Notification of Final Assessment Determination (Form 115) for 2011, concluding that the assessment is \$12,600 for land and \$326,700 for improvements (total \$339,300).
4. On September 21, 2011, the Petitioner filed a Form 131 Petition seeking the Board's review of the 2010 determination. It claimed the assessed value for 2010 should be \$12,600 for land and \$99,900 for improvements (total \$112,500). On August 8, 2012, the Petitioner filed a Form 131 Petition seeking review of the 2011 determination. It claimed the assessed value for 2011 should be \$5,500 for land and \$107,000 for improvements (total \$112,500).
5. Administrative Law Judge Rick Barter held the Board's administrative hearing on October 30, 2012. No on-site inspection of the property was conducted in connection with these appeals.
6. Bert Engler, the Operating Manager for Cave River Valley, was sworn as a witness. County Assessor Jason Cockerill and licensed appraiser Richard Sceifers also were sworn as witnesses.

7. The Petitioner presented the following exhibits:

- Petitioner Exhibit A1 – Sales disclosure form for sale date of June 11, 2009,
- Petitioner Exhibit A2 – Auction advertisement from Harritt Auction and related documents,
- Petitioner Exhibit A3 – Letter to Petitioner dated March 14, 2011,
- Petitioner Exhibit A4 – Purchase price breakdown,
- Petitioner Exhibit A5 – *Hurricane Food, Inc. v. White River Twp. Assessor*, (Ind. Tax Ct. 2005),
- Petitioner Exhibit A6 – *Hubler Realty Co. v. Hendricks County Assessor*, pet. nos. 32-012-06-1-4-00115, -116, -117 (Ind. Bd. Tax Rev. Dec. 17, 2009),
- Petitioner Exhibit A7 – Sheriff's deed dated August 5, 2009,
- Petitioner Exhibit A8 – pages from *Grabbe v. Carroll County Assessor*, pet. no. 08-002-09-1-1-00004 (Ind. Bd. Tax Rev. June 21, 2011),
- Petitioner Exhibit A9 – *Maple City Ventures v. Michigan Twp. Assessor (LaPorte County)*, pet. no. 46-025-02-1-5-00005 (Ind. Bd. Tax Rev. July 26, 2006),
- Petitioner Exhibit A10 – *McCracken v. Sullivan County Assessor*, pet. nos. 77-012-07-1-4-00001, -02, -03 (Ind. Bd. Tax Rev. Sept. 24, 2010),
- Petitioner Exhibit B – List of sold properties from Department of Local Government Finance (DLGF) website,
- Petitioner Exhibit B1-9 – DLGF sales disclosure online search printouts,
- Petitioner Exhibit C – List of 2008-2012 sold properties near 1100 S. Main St.,
- Petitioner Exhibit C1 – Map noting sale locations,
- Petitioner Exhibit C2-11 – Photographs, property record cards (PRCs) and Multiple Listing Service (MLS) market price data,
- Petitioner Exhibit D – Map noting homes in area with finished attics,
- Petitioner Exhibit D1-6 – Photographs of homes and PRCs with finished attics,
- Petitioner Exhibit D7 – American National Standard for single family residential buildings,
- Petitioner Exhibit D8 – Map and 3 pages from assessment guidelines,
- Petitioner Exhibit D9 – List of improvements at 1100 S. Main Street,
- Petitioner Exhibit E1 – Not offered,
- Petitioner Exhibit E2 – Proposal from Graber Post Buildings with drawing and photographs of the subject property,
- Petitioner Exhibit E3 – Proposal from Superior Structures and newspaper advertisement,
- Petitioner Exhibit E4 – Permit cost statement from City of Salem,
- Petitioner Exhibit E5 – Price quote from Hanson Aggregates,
- Petitioner Exhibit E6 – Proposal from Bob Stidam for interior finish,
- Petitioner Exhibit F1 – Rough Brothers contract dated August 22, 2001,
- Petitioner Exhibit F2 – Quote for covers on gutter connects,

Petitioner Exhibit F3 – Letter from Bill Vietas dated April 29, 2011,
Petitioner Exhibit F4 – “GrowerTalks” article,
Petitioner Exhibit F5 – Quote on greenhouses from Rough Brothers,
Petitioner Exhibit G1-4 – pages from Real Property Assessment Guidelines,
Petitioner Exhibit G5 – “Horticulture” definition,
Petitioner Exhibit G6 – U.S. Department of Agriculture map identifying farm 487 tract 1292,
Petitioner Exhibit G7 – Old Quarry Farms’ Employer’s Annual Federal Tax Return for Agricultural Employees (Form 943) for 2010 and 2011,
Petitioner Exhibit G8 – Statement about agricultural production of land and greenhouses,
Petitioner Exhibit H – Cost approach and purchase price comparisons,
Petitioner Exhibit I – List showing assessed values from 2007-2012.¹

8. The Respondent presented the following exhibits:

Respondent Exhibit A – Property record cards for the subject property,
Respondent Exhibit B – Change in assessment comparison,
Respondent Exhibit C – Photographs of subject property,
Respondent Exhibit D – Table 1-1, pages from Real Property Assessment Guideline,
Respondent Exhibit E – Appendix F from Real Property Assessment Guideline,
Respondent Exhibit F – Appendix G from Real Property Assessment Guideline,
Respondent Exhibit G – Sceifers’ appraisal of the subject property for 2010,
Respondent Exhibit H – Sceifers’ appraisal of the subject property for 2011,
Respondent Exhibit I – Sheriff’s deed for the subject property and material related to the auction,
Respondent Exhibit J – *Robert and Patsy Penn v. Vermillion County Assessor*, pet. nos. 83-008-09-1-5-00804 and 83-008-10-1-5-00004 (Ind. Bd. Tax Rev. April 17, 2012).

9. The following additional items are recognized as part of the record:

Board Exhibit A – Form 131 Petitions,
Board Exhibit B – Notice of Hearing,
Board Exhibit C – Hearing sign-in sheet.

¹ A document marked Petitioner Exhibit J is in the Board’s file. This document is an appraisal for the subject property with an effective date of January 1, 2008. This appraisal was discussed during the hearing, but never actually offered into the record. Therefore, beyond the brief testimony about it, the document itself was not considered in making the Board’s final determination.

SUMMARY OF THE PETITIONER'S CASE

10. The Petitioner purchased the property at an auction on July 11, 2009, after Washington County Sheriff Claude C. Combs ordered the sale based on a foreclosure of a debt of \$1,743,283.87 owed by the prior owners to a bank. A sales disclosure form filed on August 10, 2009, shows a total purchase price of \$210,000. That figure, however, included the subject property (parcel 88-24-20-000-005.004-021 with 1.98 acres) and a second land-only parcel (88-24-20-000-005.005-021 with 19.86 acres). The Petitioner paid \$41,666.66 for the house and .38 acres as well as \$74,166.67 for three greenhouses, the barn, the parking area and 1.59 acres. Thus, the Petitioner only paid a total of \$115,833.33 for the subject property. (The rest of what was paid was for the 19.86 acre parcel, which is not part of this appeal.) *Engler testimony; Pet'r Ex. A1, A3, A4, H.*
11. Even though the auction was triggered by a foreclosure, it was a valid, arm's-length transaction. An Indiana Tax Court decision and several Board rulings support the validity of the auction sale as an indication of value. *Engler testimony; Pet'r Ex. A5, A6, A8 through A10.*
12. Sales in the area support the Petitioner's purchase price for the residence and home site. They should influence the assessed value. *Engler testimony; Pet'r Ex. B1 through B9 and C1 through C11.*
13. The 2010 and 2011 assessments have several features of the land and improvements wrong, including the upstairs portion of the house, which is assessed as 1.5 stories rather than as a finished attic. *Engler testimony; Resp't Ex. A; Pet'r Ex. D1 through D6.*
14. Negative influence factors should be added to the land because it slopes down toward the road. Furthermore, heavy traffic and noise devalue the land. *Engler testimony; Pet'r Ex. D8.*

15. The property should be assessed as agricultural/horticultural use, not commercial use. *Engler testimony; Pet'r Ex. G1 through G8.* The Petitioner presented Federal income tax schedules, Form 943, showing agricultural wages of \$17,210.53 paid as wages to two employees in 2010, and \$1,642 in agricultural wages paid for 2011, with no employees as of March 12, 2011. *Pet'r Ex. G7.* During 2010, mums, Boston ferns, lettuce, and tomatoes were grown on the premises. In 2011, mums, ferns, tomatoes, and peppers were grown. *Engler testimony; Pet'r Ex. G8.*
16. The greenhouses and barn are over-assessed based on estimates provided by various professional builders and suppliers. *Pet'r Ex. E1 through E6, F1 through F5.* Based on those estimates the 2011 assessed value should be \$126,419.17. *Engler testimony; Pet'r Ex. H.*
17. The greenhouses have plastic covers and should be assessed as personal property. *Engler testimony; Pet'r Ex. G3.*

SUMMARY OF THE RESPONDENT'S CASE

18. The parcel includes a single family home and garage in front of three greenhouses, a sun building, and a retail building. The 2010 assessed value of \$288,100 (land \$12,600 improvements \$275,500) and the 2011 assessed value of \$339,300 (land \$12,600 improvements \$326,700) are supported by two appraisals prepared in compliance with the Uniform Standards of Professional Appraisal Practice by Richard Sceifers, a licensed Indiana residential appraiser, real estate broker and auctioneer. Based on the cost approach and the sales comparison approach, the appraiser concluded the value of the subject property was \$310,000 as of March 1, 2010. He also concluded the value was \$311,000 as of March 1, 2011. *Sceifers testimony; Respt Exs. G, H; Meighen argument.*²

² Although the March 1, 2010, appraised value significantly exceeded the 2010 assessed value, the Respondent did not ask for any increase in the assessment.

19. The appraisals include studies of the retail use of the commercial part of the property and the history of the property use and ownership. A sales comparison approach was used to appraise the value of the residential part (i.e., house, garage and 0.50 acre). The 2010 sales comparison approach is based on 3 comparable sales and the 2011 sales comparison approach is based on 3 different comparable sales. On pages 18-21 the appraisals show the details of each sales comparison. (The cost approach was not developed on this part of the property.) A value of \$100,000 was indicated for 2010 and a value of \$87,000 was indicated for 2011. *Sceifers testimony; Resp't Ex. G, H.*

20. No comparable greenhouse, shade building or retail store sales could be found in the county and no income information was available. Therefore, the appraisal used only the cost approach to value the greenhouses and the retail structure part of the property. The cost approach calculations are based on 2010 Marshall & Swift Valuation Service, a nationally based and widely recognized cost estimating service. The appraisals show individual cost approach calculations for the greenhouse, the shade shelter, and the store building on pages 15-17. Again, the numbers for each year are slightly different:

	<u>2010</u>	<u>2011</u>
Greenhouse building	\$66,500	\$71,500
Shade shelter building	\$9,000	\$9,000
Store building	\$109,500	\$118,000
Land 1.48 acres	\$25,000	\$25,000
Total`	\$210,000	\$224,000

Sceifers testimony; Resp't Ex. G, H.

21. The greenhouses are constructed with Plexiglas covering. The roofs can be elevated on one side for ventilation. They have a “hoop” type structure of aluminum or galvanized metal framing. They are anchored into the ground in concrete with screws, nuts, and bolts. They cannot be moved without destroying the concrete base. They are real property, not personal property. *Sceifers testimony.*

22. A copy of the judgment on the property was sent to the sheriff in May 2009. The auction sale occurred approximately six weeks later in July and does not establish a reasonable market value for the parcel for either 2010 or 2011. *Sciefers testimony*. The circumstances of the sale of the property in 2009 indicate it is not a reliable indicator of market value or market value-in-use. They show the purchase price should not be the basis for the assessment. The Board's ruling in *Robert and Patsy Penn v. Vermillion County Assessor*, pet. nos. 83-008-09-1-5-00804 and 83-008-10-1-5-00004 (Ind. Bd. Tax Rev. April 17, 2012) explains that sometimes the sale of a property is not a reliable, accurate indication of its market value or its market value-in-use. *Meighen argument; Resp't Ex. I, J*.

BURDEN

23. Generally, a taxpayer seeking review of an assessing official's determination has the burden of proving that a property's assessment is wrong and what its correct assessment should 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). Nevertheless, the Indiana General Assembly enacted a statute that in some cases shifts the burden of proof:

This section applies to any review or appeal of an assessment under this chapter if the assessment that is the subject of the review or appeal increased the assessed value of the assessed property by more than five percent (5%) over the assessed value determined by the county assessor or township assessor (if any) for the immediately preceding assessment date for the same property. The county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeals taken to the Indiana board of tax review or to the Indiana tax court.

Ind. Code § 6-1.1-15-17.2

24. In these appeals, both parties agreed that the assessments increased by more than 5%. Therefore, the Respondent has the burden to prove the assessments are correct.

ANALYSIS

25. Before turning to the fundamental issue, which is the accurate valuation of the subject property, we must address the Petitioner's claim that the greenhouses should have been assessed as personal property and not as real property. Both parties relied on the Real and Personal Property Guidelines, Table 1-1, listing that identifies a greenhouse building as real property and also identifies a greenhouse building with plastic cover as personal property. The weight of the evidence establishes that these particular greenhouses are more substantial and permanent than ones that would properly be classified as personal property. An even more important factor in this case, however, is the Petitioner's admission that the greenhouses were not reported as personal property. Under these circumstances, the Board will not change the classification from real to personal.
26. Another preliminary issue is the claim that the subject property should have been assessed as agricultural land. The Indiana General Assembly has directed the DLGF to establish rules for determining the true tax value of each parcel of agricultural land. Ind. Code § 6-1.1-4-13(c). The Guidelines also require assessors to further classify agricultural land into various types, some of which call for applying negative influence factors in predetermined amounts. Guidelines, ch. 2 at 102-05. Only land actually "devoted to agricultural use," however, may be assessed as agricultural land. Ind. Code § 6-1.1-4-13(b). The word "devote" means "to give or apply (one's time, attention, or self) completely." WEBSTER'S II NEW RIVERSIDE DICTIONARY 192 (revised edition). Thus, a taxpayer seeking to have its land assessed as agricultural cannot prevail merely by showing that agriculture is one of several activities for which it uses the land. Here, substantial evidence shows that the property is zoned for general business and the biggest part of it is the home, garage, retail building and a large parking lot. The entire parcel is

slightly less than 2 acres—and the evidence about agricultural use goes to only a small portion of that total. Although the Petitioner presented evidence of some agricultural activity, the agricultural use proved for a small part of the land is not enough to demonstrate this parcel is devoted to agricultural use.

27. Real property is assessed based on its "true tax value," which means "the 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." Ind. Code § 6-1.1-31-6(c); 2002 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.3-1-2). There are three generally accepted techniques to calculate market value-in-use: the cost approach, the sales comparison approach, and the income approach. Indiana assessing officials primarily use the cost approach. *Id.* at 3. Indiana promulgated Guidelines that explain the application of the cost approach. REAL PROPERTY ASSESSMENT GUIDELINES FOR 2002 – VERSION A (incorporated by reference at 50 IAC 2.3-1-2). The value established by use of the Guidelines is presumed to be accurate, but it is merely a starting point. Other evidence relevant to market value-in-use can rebut that presumption. That evidence may include actual construction costs, sales information regarding the subject or comparable properties, appraisals, and any other information compiled in accordance with generally accepted appraisal principles. MANUAL at 5.
28. The most effective method to establish value can be through the presentation of a market value-in-use appraisal, completed in conformance with the Uniform Standards of Professional Appraisal Practice. *Kooshtard Property VI, LLC v. White River Twp. Assessor*, 836 N.E.2d 501, 506 n. 6 (Ind. Tax Ct. 2005).
29. Regardless of the valuation method used, a party must explain how its evidence relates to market value-in-use as of the relevant valuation date. *See O'Donnell v. Dep't of Local Gov't Finance*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006); *Long v. Wayne Township Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). The valuation date for a 2010 assessment was March 1, 2010. For a 2011 assessment, the valuation date was March 1,

2011. IC 6-1.1-4-4.5(f). Any evidence of value relating to a different date must also have an explanation about how it demonstrates, or is relevant to, that required valuation date. *Long*, 821 N.E.2d at 471.

30. Although its conclusion about value exceeds the 2010 assessment of \$288,100, the 2010 appraisal is substantial evidence and is sufficient to satisfy the Respondent's initial burden to support that assessment. (Significantly, the Respondent did not ask for any increase in the assessment to match the appraised value.) The other appraisal is substantial evidence that the value of the subject property was only \$311,000 as of March 1, 2011. This value is less than the current assessment of \$339,300 for 2011. Accordingly, based on the statute defining the Respondent's initial burden, the final determination for the 2011 assessed value can be no more than \$311,000. Beyond this initial analysis and conclusion, however, the final outcome and our final determination depend on determining credibility.
31. The Petitioner attempted to prove a more credible value that would be much lower than the appraisals in several ways. But ultimately, none of those other attempts are as credible as the two Sceifers appraisals.
32. The Petitioner focused part of its case on the amount it paid for the subject property in July 2009.
33. The sale of a property can be the best evidence of its market value or value-in-use, but sometimes it does not. The distinction can depend on the conditions surrounding the sale and is reflected in the definition of "market value," which means:

The most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- The buyer and seller are typically motivated;

- Both parties are well informed and advised and act in what they consider their best interests;
- A reasonable time is allowed for exposure in the open market;
- Payment is made in terms of cash or in terms of financial arrangements comparable thereto;
- The price is unaffected by special financing or concessions.

MANUAL at 10. This definition recognizes that sometimes the circumstances of a transaction make it less likely that a particular sale price accurately reflects market value. One frequent issue is whether “the buyer and seller are typically motivated.” For example, when one family member sells a property to another family member the price is not reliable evidence of market value.³ Other sales fall into the unreliable category because a seller’s motivation is not typical for other reasons. They include ones where circumstances force a sale, such as tax sales, sheriff sales, and bankruptcy liquidations. Where a property sells under such circumstances, the price is likely to be less than it would have been if all the requirements in the “market value” definition were present. Consequently, sales with such problematic circumstances normally are not used by appraisers in forming an opinion about value. Alternatively, if they are considered, an adjustment for the special circumstances is normally required.

34. The evidence indicates the auction of the subject property was a “COURT ORDERED ABSOLUTE SHERIFF’S FORECLOSURE AUCTION.” Pet’r Ex. A-2. It was incumbent on the Petitioner to offer specific evidence to allay the concerns discussed above. The Petitioner merely relied on the fact that 140 bidders were present and claimed that the auction was well advertised. To *convincingly* overcome concerns about the auction, however, requires much more than the Petitioner offered in this case. Under these circumstances the Board gives very little, if any, weight to the Petitioner’s purchase price—far less weight than the Sceifers appraisals.

35. The Petitioner also focused on several purportedly comparable sales, Petitioner Exhibits B1 through B9 and C1 through C11. But in order to use the sales comparison approach

³ Such transactions are commonly disregarded by appraisers because they are not “arm’s-length transactions.”

as evidence in a property assessment appeal, the proponent must establish the comparability of the properties being examined. Conclusory statements that a property is “similar” or “comparable” to another property do not constitute probative evidence of the comparability of the two properties. *Long*, 821 N.E.2d at 470. Instead, the proponent must identify the characteristics of the subject property and explain how those characteristics compare to the characteristics of the purportedly comparable properties. *Id.* at 471. The proponent also must deal with how any differences between the properties affect their relative values. *Id.* When seeking to establish comparability of land, the relevant characteristics to compare include things such as location, accessibility, and topography. *See Blackbird Farms Apts., LP v. Dep’t of Local Gov’t Fin.*, 765 N.E.2d 711, 715 (Ind. Tax Ct. 2002) (holding that taxpayer failed to establish comparability of parcels of land where, among other things, taxpayer did not compare the topography and accessibility of parcels). The proponent also must explain how any differences between the properties affect their relative market values-in-use. *Long at 471.* The Petitioner failed to offer any such meaningful analysis in this appeal. The Petitioner’s conclusory evidence is insufficient to establish the comparability of these parcels and has no probative value. *Id.*

36. The Petitioner also attempted to use cost evidence to reconstruct the greenhouses and the retail structure, which the Petitioner attempted to characterize as a barn. Most of these estimates are dated January 2012, well after the respective valuation dates for 2010 and 2011. No evidence trended these proposed values to either of the assessment dates. *Long*, 821 N.E.2d at 471. More importantly, the Petitioner failed to establish that these proposed costs include all required cost elements and that they would be sufficient to satisfy generally accepted appraisal principles for use of the cost method of valuation. At most, these estimates offer minor support to the contention that individual features of the property may be incorrectly assessed. But they do not demonstrate the total assessment is in error. *Eckerling v. Wayne Twp. Assessor*, 841 N.E.2d 674, 677 (Ind. Tax Ct. 2006).

37. Finally, even if the property record card has errors concerning a finished attic or the lack of a negative influence factor, the Petitioner failed to make a case by simply contesting the methodology used to compute the assessment. *Eckerling*, 841 N.E.2d at 677. To successfully make a case the Petitioner needed to show the assessment does not accurately reflect the subject property's market value-in-use. *Id.*; *see also P/A Builders & Developers, LLC v. Jennings County Assessor*, 842 N.E.2d 899, 900 (Ind. Tax Ct. 2006) (explaining that proper focus is not on methodology, but rather, on what the correct value actually is). It failed to do so.
38. The appraisals are the most credible, convincing evidence of the value of the subject property. The Petitioner failed to rebut the value proved by the appraisals and did not present substantial, probative evidence to support reducing the assessment to \$115,833 or \$126,419.

SUMMARY OF FINAL DETERMINATION

39. The assessment will be maintained at \$288,100 for 2010 and lowered to \$311,000 for 2011.

This Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date first written above.

Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

- Appeal Rights -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5, as amended effective July 1, 2007, by P.L. 219-2007, and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. The Indiana Tax Court Rules are available on the Internet at: <http://www.in.gov/judiciary/rules/tax/index.html>>. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. P.L. 219-2007 (SEA 287) is available on the Internet at <http://www.in.gov/legislative/bills/2007/SE/SE0287.1.html>.