

REPRESENTATIVE FOR PETITIONER:

David L. Pippen, Attorney at Law

REPRESENTATIVES FOR RESPONDENT:

Steve Carter, ATTORNEY GENERAL OF INDIANA

Karen Hsu, DEPUTY ATTORNEY GENERAL

**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

In the matter of:

COMMUNITY HOSPITAL	)	Petition No.:	49-400-95-1-4-00121R
FOUNDATION,	)		
	)		
Petitioner,	)	County:	Marion
	)		
v.	)	Township:	Lawrence
	)		
LAWRENCE TOWNSHIP ASSESSOR,	)	Parcel No.:	4029965
	)		
Respondent.	)	Assessment Year:	1995
	)		

On Remand from the Indiana Tax Court  
Cause No. 49T10-9811-TA-173

**FINAL DETERMINATION**

The Indiana Board of Tax Review assumed jurisdiction of this matter as the successor entity to the State Board of Tax Commissioners, and the Appeals Division of the State Board of Tax Commissioners. For convenience of reference, each entity is without distinction hereafter referred to as the "Board".

## **Facts and Procedural History**

1. Pursuant to Ind. Code § 6-1.1-15-3, Petitioner filed a Form 131 petition for Assessment Year 1995 petitioning the Board to conduct an administrative review of the above petition. The Board's final determination was issued on October 6, 1998.
2. The Petitioner then appealed the Board's final determination to the Indiana Tax Court. The Petitioner raised one (1) issue for judicial review. The Petitioner opined the portion of its land containing a ditch should have been assessed as "unusable undeveloped."
3. The Indiana Tax Court determined that the Petitioner's evidence "is sufficient to establish that the State Board erred in classifying the ditch as primary." The Indiana Tax Court also concluded that the contention the land is necessary support land "is insufficient to show how the ditch was necessary to support the facility and its *commercial* purpose." (Emphasis in original).
4. The Indiana Tax Court reversed the decision of the Board and remanded this case with instructions to reclassify Petitioner's ditch as "unusable undeveloped."

## **Conclusion**

5. In accordance with the Tax Court decision dated July 21, 2003, the Board now finds and concludes the ditch on the subject property should be reclassified as "unusable undeveloped." There is a change in the assessment as a result of this issue.

The above stated findings and conclusions are issued in conjunction with, and serve as the basis for, the Final Determination in the above captioned matter, issued by the Indiana Board of Tax Review this \_\_\_ day of \_\_\_\_\_ 2003.

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Chairman, Indiana Board of Tax Review

### **IMPORTANT NOTICE**

**- APPEAL RIGHTS ON REMANDED AND REFERRED CASE -**  
**Petitioner's rights regarding this matter are governed by the provisions of Indiana Code § 6-1.1-15-8 and § 6-1.1-15-9. A case remanded under § 6-1.1-15-8(a) is appealed under Indiana Code § 4-21.5-16. An appeal of the corrected assessment made by the county Property Tax Assessment Board of Appeals must be initiated in accordance with Indiana Code § 6-1.1-15-3 or § 6-1.5-5. To initiate a proceeding for judicial review to the Indiana Tax Court under Indiana Code § 4-21.5-5 you must take the action required within forty-five (45) days of the date of this notice.**