

REPRESENTATIVE FOR PETITIONER:

Daniel Guyinn, Property Owner

REPRESENTATIVE FOR RESPONDENT:

Larry Unversaw, Center Township Representative

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

|                          |   |                   |                     |
|--------------------------|---|-------------------|---------------------|
| Daniel Guyinn,           | ) | Petition No.:     | 49-101-02-1-5-06356 |
|                          | ) | Parcel:           | 1003603             |
| Petitioner,              | ) |                   |                     |
|                          | ) |                   |                     |
| v.                       | ) |                   |                     |
|                          | ) | County:           | Marion              |
| James Maley,             | ) | Township:         | Center              |
| Center Township Assessor | ) | Assessment Years: | 2002                |
| Respondent.              | ) |                   |                     |

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Appeal from the Final Determination of  
Marion Property Tax Assessment Board of Appeals

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**August 16, 2005**

**FINAL DETERMINATION**

The Indiana Board of Tax Review (the "Board") having reviewed the facts and evidence, and having considered the issues, now finds and concludes the following:

## FINDINGS OF FACT AND CONCLUSIONS OF LAW

### ISSUE

1. The issue presented for consideration by the Board was:  
*Whether the assessed value of the subject property exceeds its market value as indicated by sales of comparable properties from the same area.*

### PROCEDURAL HISTORY

2. Pursuant to Ind. Code § 6-1.1-15-3, Daniel Guyinn, filed Form 131 Petition for Review of Assessment (“Form 131 Petition”), petitioning the Board to conduct an administrative review of the above petition. The Form 131 Petition was filed on May 23, 2004. The determination of the Marion County Property Tax Assessment Board of Appeals (PTABOA) was mailed to the Petitioner on April 23, 2004.

### HEARING FACTS AND OTHER MATTERS OF RECORD

3. Pursuant to Ind. Code § 6-1.1-15-4 and § 6-1.5-4-1, a hearing was held on February 23, 2005, in Indianapolis, Indiana before Debra Eads, the duly designated Administrative Law Judge (the “ALJ”) authorized by the Board under Ind. Code § 6-1.5-3-3.
4. The following persons were sworn and presented testimony at the hearing:

For the Petitioner:

Daniel Guyinn, Property Owner<sup>1</sup>

For the Respondent:

Larry Unversaw, Center Township Representative

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<sup>1</sup> Reginald B. Bishop filed an appearance on behalf of the Petitioner. Mr. Bishop, however, did not appear at the hearing, and the Petitioner proceeded *pro se*.

5. The following exhibits were presented for the Petitioner:
  - Petitioner's Exhibit 1 – Form 131 Petition
  - Petitioner's Exhibit 2 – PTABOA Final Assessment Determination (Form 115) for the subject property
  - Petitioner's Exhibit 3 – Comparative Market Analysis for the subject property – three (3) properties
  - Petitioner's Exhibit 4 – Property record card (PRC) for the subject property
  - Petitioner's Exhibit 5 – Letter from James P. Maley, Center Township Assessor, dated June 25, 2003
  
6. The following exhibits were submitted by the Respondent:  
No exhibits were submitted by the Respondent.
  
7. The following additional items are officially recognized as part of the record of proceedings and labeled Board Exhibits:
  - Board's Exhibit A – Form 131 Petition
  - Board's Exhibit B – Notice of Hearing on Petition
  - Board's Exhibit C – Notice of Appearance for Reginald B. Bishop, Attorney
  
8. The subject property is a single family residence located at 1114 W. 29<sup>th</sup> Street, Indianapolis, Center Township, Marion County, Indiana.
  
9. The ALJ did not conduct an on-site inspection of the subject property.
  
10. For 2002, the PTABOA determined the assessed values of the property to be:
 

|               |               |          |
|---------------|---------------|----------|
| Land: \$3,800 | Improvements: | \$21,500 |
|---------------|---------------|----------|
  
11. For 2002, the Petitioner contends the assessed values of the property should be:
 

|               |               |          |
|---------------|---------------|----------|
| Land: \$1,900 | Improvements: | \$10,000 |
|---------------|---------------|----------|

**JURISDICTIONAL FRAMEWORK**

12. The Indiana Board is charged with conducting an impartial review of all appeals concerning: (1) the assessed valuation of tangible property; (2) property tax deductions; and (3) property tax exemptions; that are made from a determination by an assessing

official or a county property tax assessment board of appeals to the Indiana board under any law. Ind. Code § 6-1.5-4-1(a). All such appeals are conducted under Ind. Code § 6-1.1-15. See Ind. Code § 6-1.5-4-1(b); Ind. Code § 6-1.1-15-4.

#### **ADMINISTRATIVE REVIEW AND THE PETITIONER'S BURDEN**

13. A Petitioner seeking review of a determination of the county Property Tax Assessment Board of Appeals 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).
14. 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”).
15. 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.

#### **ANALYSIS**

*Whether the assessed value of the subject property exceeds its market value as indicated by sales of comparable properties from the same area.*

#### **Parties' Contentions**

16. The Petitioner contends that sales of properties in the subject's area support a lower value than the assessed value currently assigned to the subject property. *Guyinn testimony*.

17. The Respondent stated that the Township would leave the decision regarding the appropriate value of the subject property to the State. *Unversaw testimony.*
  
18. The Petitioner presented the following evidence and argument in support of his position:
  - A. The County valued the subject property based upon its depreciated replacement/reproduction cost. *Guyinn testimony.* The Petitioner contends that such an assessment does not represent “real world value.” *Guyinn argument.* Real world values are based upon sales of comparable properties in the market. *Id.*
  
  - C. The Petitioner submitted a letter from James P. Maley, Center Township Assessor dated June 25, 2003. *Petitioner’s Exhibit 5.* Mr. Maley sent that letter to taxpayer to explain the changes in how real property would be assessed for the 2002 general reassessment. *Id.; Guyinn testimony.* In that letter, Mr. Maley explains that the reproduction cost system was challenged in Tax Court, and that the judge eventually ruled that the new system must be based on “real world values.” *Id.* Mr. Maley stated that assessors were now required to establish a relationship between assessments and average market values within the immediate area of properties being assessed. *Id.* Mr. Maley further explained that assessments were required to be based upon 1999 values. *Id.*
  
  - D. The Petitioner compared the subject property to the following properties: 741 W. 26<sup>th</sup> Street, which sold for \$11,900; 1126 W. 28<sup>th</sup> Street, which sold for \$9,000; and 1175 W. 27<sup>th</sup> Street, which sold for \$8,500. *Petitioner’s Exhibit 3.* Based on those “real world values,” the subject should be valued at \$11,900. *Id.; Guyinn testimony;*
  
  - E. Information regarding comparable properties can be found in the form of sales disclosure statements at the assessor’s office and in sources used by realtors and appraisers. *Guyinn testimony.*

19. The Respondent failed to present any evidence in support of the assessment. The Respondent's representative stated that he would leave the determination of the assessed values up to the State. *Unversaw testimony*.

### Discussion

20. The Petitioner compared the subject property to three (3) properties from the same area as the subject property that sold for between \$8,500 and \$11,900. *Guyinn testimony; Petitioner's Exhibit 3*. According to the Petitioner, those sale prices demonstrate that the subject property should be valued at \$11,900. *Id.*
21. Real property in Indiana is assessed on the basis of its "true tax value." *See* I.C. § 6-1.1-31-6(c). "True tax value" 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) ("Manual").
22. The market value-in-use of a property may be calculated utilizing several approaches, all of which have been used in the appraisal profession. *Id.* at 3; *Long v. Wayne Township Assessor*, 821 N.E.2d 466 (Ind. Tax Ct. 2005). One such approach is known as the "sales comparison approach." *Id.* The sales comparison approach "estimates the total value of the property directly by comparing it to similar, or comparable, properties that have sold in the market." *Id.*
23. In order to effectively use the sales comparison approach as evidence in a property assessment appeal, the proponent of such evidence 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. *See 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 likewise must explain how any differences between the properties affect their relative market values-in-use. *Id.*

24. In the case at bar, the Petitioner compared several characteristics of the subject property to the characteristics of three properties located at 741 W. 26<sup>th</sup> St., 1126 W. 28<sup>th</sup> St. and 1175 W. 27<sup>th</sup> St., respectively. *Guyinn testimony; Petitioner's Exhibit 3.* The characteristics identified by the Petitioner include: number of bedrooms and bathrooms, year of construction, existence of a basement, and garage, type of exterior (aluminum or wood, etc.), lot size, kitchen size, and total square footage. *Petitioner's Exhibit 2.* In some instances, the information provided by the Petitioner is incomplete. For example, he lists the subject property as having a lot of .09 acres, but does not provide lot sizes for other properties. *Id.* Similarly, the Petitioner indicates that the subject property has a partial basement, but he does not indicate whether the other properties have basements. Moreover, the Petitioner did not explain why he chose those particular characteristics for comparison, or why they are more reflective of value than characteristics such as the quality of design and condition of the respective dwellings.
25. The Petitioner made downward adjustments of \$1,000 to the sale prices of two of the properties based upon those properties having wood exteriors as compared to the subject property's aluminum siding. The Petitioner, however, did not explain how he determined the amount of his adjustments or why he did not make adjustments for other differences between the properties.
26. In short, although the Petitioner engaged in some level of comparison between the subject property and the other properties in question, he did not provide sufficient explanation to render his analysis probative of the subject property's market value-in-use.
27. The Petitioner also contends that the current assessment is erroneous because it is based upon "reproduction" costs rather than "real world values." *Guyinn testimony.*

28. As set forth above, the Manual defines “true tax value” for purposes of assessment. MANUAL at 2. The underlying concept of the Manual, however, is to allow local assessing officials to select an acceptable mass appraisal method to arrive at that value. *Id.* at 7; *see also*, 50 IAC 2.3-1-1. The Manual and 50 IAC 2.3 incorporate the Real Property Assessment Guidelines for 2002 – Version A (“Guidelines”) as a pre-approved mass appraisal method. 50 IAC 2.3-1-2; PROPERTY ASSESSMENT GUIDELINES FOR 2002 – VERSION A, intro at 1. As with many mass appraisal methods, the Guidelines are based upon the cost approach to value, one of the three approaches to value traditionally used in the appraisal profession. *Id.*; MANUAL at 3.
29. Thus, a valuation performed in accordance with the Guidelines, such as the assessment at issue in this case, is a specifically recognized method by which to determine a property’s true tax value. It is not the exclusive method, and a taxpayer in a given case may present even more persuasive evidence, such as a fee appraisal performed in accordance with generally accepted appraisal principles. The Petitioner, however, did not present any such evidence in this case.
30. Based on the foregoing, the Petitioner failed to establish a prima facie case of error.

#### **SUMMARY OF FINAL DETERMINATION**

31. The Petitioner failed to make a prima facie case. The Board finds in favor of the Respondent<sup>2</sup>.

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<sup>2</sup> The Petitioner’s failure to establish a prima facie case mandates a finding in favor of the Respondent. The Respondent’s position that it will leave the determination “to the State,” however, is an unacceptable response in processing before the Board. It is the Respondent’s responsibility, not the Board’s, to assess property within the Respondent’s jurisdiction. Similarly, it is the Respondent’s duty to defend its assessment before the Board. The Board will not make the Respondent’s case for it.



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

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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.** 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 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/trialproc/index.html>. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>.