STATE OF INDIANA
Board of Tax Review

In the Matter of Petition for Review)
of Assessment, Form 131) Petition No: 29-003-95-1-5-00384

Parcel No: 1713030004038000

Assessment Year: 1995

Petitioner: David S. and Barbara A. McLaughlin
10606 Winterwood Drive
Carmel, Indiana 46032

Petitioner Representative: Warren, Warren and Associates, Inc.
By: Messrs. William Price & George Spenos
One Indiana Square Suite 2540
Indianapolis, Indiana 46204

Findings of Fact and Conclusions of Law

On January 1, 2002, pursuant to Public Law 198-2001, the Indiana Board of Tax Review (IBTR) assumed jurisdiction of all appeals then pending with the State Board of Tax Commissioners (SBTC), or the Appeals Division of the State Board of Tax Commissioners (Appeals Division). For convenience of reference, each entity (the IBTR, SBTC, and Appeals Division) is hereafter, without distinction, referred to as "State". The State having reviewed the facts and evidence, and having considered the issues, now finds and concludes the following:

Issues

1. Whether the land should receive a negative influence factor.
2. Whether the grade of the dwelling should be reduced from "A+1" to "A".
3. Whether the neighborhood rating is excessive.

Findings of Fact

1. If appropriate, any finding of fact made herein shall also be considered a conclusion of law. Also if appropriate, any conclusion of law made herein shall be considered a finding of fact.

2. Pursuant to Ind. Code § 6-1.1-15-3, George Spenos with Warren, Warren and Associates, Inc. (WWA), on behalf of David and Barbara McLaughlin (Petitioners) filed a Form 131 petition requesting a review by the State Board. The Form 131 was filed on March 20, 1997. The Hamilton County Board of Review's (County Board) Assessment Determination on the underlying Form 130 petition is dated February 28, 1997.

3. Pursuant to Ind. Code § 6-1.1-15-4, a hearing was held on June 15, 1999, before Hearing Officer Dalene McMillen. Testimony and exhibits were received into evidence. Messrs. George Spenos and William Price represented the Petitioner. Ms. Lori Harmon represented Hamilton County.[1]

[1] On June 3, 1999, an administrative hearing was held in the Eaton appeal, petition no. 29-003-95-1-5-00341. Messrs. Price and Spenos are the taxpayer's representative in the Eaton appeal, and grade and neighborhood rating are issues in that appeal. Messrs. Price and Spenos made the same arguments and used the same methods regarding grade and neighborhood rating in the Eaton appeal, and asked the State Board to incorporate their testimony in the Eaton hearing into the record in this appeal. Accordingly, the testimony set forth in these Findings and Conclusions incorporates the testimony given in the Eaton appeal.

4. At the hearing, the subject Form 131 petition was made a part of the record and labeled Board Exhibit A. Notice of Hearing on Petition is labeled Board Exhibit B. In addition, the following exhibits were submitted to the State Board:
Petitioner Exhibit 1 – Brief containing the following documents:
   a) A copy of 50 IAC 2.2-7-6 "grade" rule 7 page 11 –14
   b) Comparative analysis of grade specification table for the McLaughlin residence
   c) Analysis of the McLaughlin residence to major grade classifications (two pages)
   d) A copy of the slip. op. issued by the Tax Court in *Garcia v. State Board of Tax Commissioners,* 694 N.E. 2d 794 (Ind. Tax 1998);
   e) Mr. Geeslin's analysis of *Garcia*
   f) Three (3) photographs of the McLaughlin home
   g) A copy of 50 IAC 2.1, 1989 State Board Regulation for residential grade specifications
   h) A copy of 50 IAC 2.2-7-6, 1995 State Board Regulation for residential grade specifications
   i) A copy of the State Board's Final Determination (Form 118) on the Paul Shoopman property tax appeal for tax year 1994
   j) WWA's proposed property record card (PRC)

Respondent Exhibit 1 – The Hamilton County Assessor's response to the 131 petition, a plat map of the subject area, and a photograph of the exterior of the home under appeal

5. The subject property is a residence located at 10606 Winterwood Drive, Carmel, Clay Township, Hamilton County.

6. The Hearing Officer did not inspect the subject property.

7. At the hearing, the Hearing Officer requested that Mr. Price provide the State Board with construction cost information, purchase price information and insurance information on the home under appeal. June 20,1999, was established as the deadline for the submission of this information. This request is entered into the record and labeled as Board Exhibit C.

8. In response to this request, the Hearing Officer received a letter dated June 17, 1999 from Mr. Geeslin. Mr. Geeslin refused to provide the requested information. Mr. Geeslin's letter has been entered into the record and labeled as Petitioner Exhibit 2.

9. At the hearing, Ms. Harmon was asked to provide a response regarding the grade factor applied to the Shoopman property. June 20, 1999, was established as the deadline for the submission of the requested information. Ms. Harmon did not provide the requested information.

10. Messrs. Price and Spenos testified that they are paid on a salary basis with Geeslin and Associates.

11. Attached to the Form 131 petition is a power of attorney designating WWA by Joseph D. Geeslin, Jr. or William H. Price or George T. Spenos as Petitioner's representative.

Issue No. 1 – Negative Influence Factor

12. At the hearing, this issue was withdrawn by the Petitioner's representatives from review by the State Board (Board Exhibit D). The County representative did not object to the withdrawal of this issue.

Issue No. 2 – Grade

13. The subject structure is a two-story frame and brick residence constructed in 1984. The local officials graded the subject dwelling at an "A+1".

14. The Petitioner seeks a grade change to an "A" based on a "weighted average" calculation of the components of the structure, photographs of the subject and comparables. *Messrs. Price and Spenos testimony & Petitioner Exhibit 1.*

15. The County Board assessed the subject home uniformly and equitably with properties in the surrounding area. The Metropolitan Indianapolis Board of Realtors (MIBOR) listing sheet for the subject property indicated the list price on the subject property was $995,000 in September 1997 and $1,050,900 in December 1998. The subject sold in September 1997 and December 1998 for undisclosed amounts. This information supports the current true tax value on the dwelling. Without direct evidence to the contrary, any grade change is unwarranted. *Harmon testimony & Respondent Exhibit 1*

Issue No. 3 – Neighborhood Rating

16. At the hearing, this issue was withdrawn by the Petitioner's representatives from review by the State Board (Board Exhibit D). The County representative did not object to the withdrawal of this issue.

Conclusions of Law

1. The Petitioner is limited to the issues raised on the Form 130 petition filed with the Property Tax Assessment Board of Appeals (PTABOA) or issues that are raised as a result of the PTABOA's action on the Form 130 petition. 50 IAC 17-5-3. See also the Forms 130 and 131 petitions authorized under Ind. Code §§ 6-

1.1-15-1, -2.1, and –4. In addition, Indiana courts have long recognized the principle of exhaustion of administrative remedies and have insisted that every designated administrative step of the review process be completed. *State v. Sproles,* 672 N.E. 2d 1353 (Ind. 1996); *County Board of Review of Assessments for Lake County v. Kranz* (1964), 224 Ind. 358, 66 N.E. 2d 896. Regarding the Form 130/131 process, the levels of review are clearly outlined by statute. First, the Form 130 petition is filed with the County and acted upon by the PTABOA. Ind. Code §§ 6-1.1-15-1 and –2.1. If the taxpayer, township assessor, or certain members of the PTABOA disagree with the PTABOA's decision on the Form 130, then a Form 131 petition may be filed with the State. Ind. Code § 6-1.1-15-3. Form 131 petitioners who raise new issues at the State level of appeal circumvent review of the issues by the PTABOA and, thus, do not follow the prescribed statutory scheme required by the statutes and case law. Once an appeal is filed with the State, however, the State has the discretion to address issues not raised on the Form 131 petition. *Joyce Sportswear Co. v. State Board of Tax Commissioners,* 684 N.E. 2d 1189, 1191 (Ind. Tax 1997). In this appeal, such discretion will not be exercised and the Petitioner is limited to the issues raised on the Form 131 petition filed with the State.

2. The State is the proper body to hear an appeal of the action of the County pursuant to Ind. Code § 6-1.1-15-3.

A. Indiana's Property Tax System

3. Indiana's real estate property tax system is a mass assessment system. Like all other mass assessment systems, issues of time and cost preclude the use of assessment-quality evidence in every case.

4. The true tax value assessed against the property is not exclusively or necessarily identical to fair market value. *State Board of Tax Commissioners v. Town of St. John,* 702 N.E. 2d 1034, 1038 (Ind. 1998)(*Town of St. John V)*.

5. The Property Taxation Clause of the Indiana Constitution, Ind. Const. Art. X, § 1 (a), requires the State to create a uniform, equal, and just system of assessment. The Clause does not create a personal, substantive right of uniformity and equality and does not require absolute and precise exactitude as to the uniformity and equality of each *individual* assessment. *Town of St. John V,* 702 N.E. 2d at 1039 – 40.

6. Individual taxpayers must have a reasonable opportunity to challenge their assessments. But the Property Taxation Clause does not mandate the consideration of whatever evidence of property wealth any given taxpayer deems relevant. *Id.* Rather, the proper inquiry in all tax appeals is "whether the system prescribed by statute and regulations was properly applied to individual assessments." *Id.* at 1040. Only evidence relevant to this inquiry is pertinent to the State's decision.

B. Burden

7. Ind. Code § 6-1.1-15-3 requires the State to review the actions of the PTABOA, but does not require the State to review the initial assessment or undertake reassessment of the property. The State has the ability to decide the administrative appeal based upon the evidence presented and to limit its review to the issues the taxpayer presents. *Whitley Products, Inc. v. State Board of Tax Commissioners,* 704 N.E. 2d 1113, 1118 (Ind. Tax 1998) (citing *North Park Cinemas, Inc. v. State Board of Tax Commissioners,* 689 N.E. 2d 765, 769 (Ind. Tax 1997)).

8. In reviewing the actions of the PTABOA, the State is entitled to presume that its actions are correct. See 50 IAC 17-6-3. "Indeed, if administrative agencies were not entitled to presume that the actions of other administrative agencies were in accordance with Indiana law, there would be a wasteful duplication of effort in the work assigned to agencies." *Bell v. State Board of Tax Commissioners,* 651 N.E. 2d 816, 820 (Ind. Tax 1995). The taxpayer must overcome that presumption of correctness to prevail in the appeal.

9. It is a fundamental principle of administrative law that the burden of proof is on the person petitioning the agency for relief. 2 Charles H. Koch, Jr., *Administrative Law and Practice,* § 5.51; 73 C.J.S. Public Administrative Law and Procedure, § 128.

10. Taxpayers are expected to make factual presentations to the State regarding alleged errors in assessment. *Whitley*, 704 N.E. 2d at 1119. These presentations should both outline the alleged errors and support the allegations with evidence. "Allegations, unsupported by factual evidence, remain mere allegations." *Id* (citing *Herb v. State Board of Tax Commissioners,* 656 N.E. 2d. 890, 893 (Ind. Tax 1995)). The State is not required to give weight to evidence that is not probative of the errors the taxpayer alleges. *Whitley,* 704 N.E. 2d at 1119 (citing *Clark v. State Board of Tax Commissioners,* 694 N.E. 2d 1230, 1239, n. 13 (Ind. Tax 1998)).

11. One manner for the taxpayer to meet its burden in the State's administrative proceedings is to: (1) identify properties that are similarly situated to the contested property, and (2) establish disparate treatment between the contested property and other similarly situated properties. *Zakutansky v. State Board of Tax Commissioners,* 691 N.E. 2d 1365, 1370 (Ind. Tax 1998). In this way, the taxpayer properly frames the inquiry as to "whether the system prescribed by

statute and regulations was properly applied to individual assessments." *Town of St. John V,* 702 N.E. 2d at 1040.

12. The taxpayer is required to meet his burden of proof at the State administrative level for two reasons. First, the State is an impartial adjudicator, and relieving the taxpayer of his burden of proof would place the State in the untenable position of making the taxpayer's case for him. Second, requiring the taxpayer to meet his burden in the administrative adjudication conserves resources.

13. To meet his burden, the taxpayer must present probative evidence in order to make a prima facie case. In order to establish a prima facie case, the taxpayer must introduce evidence "sufficient to establish a given fact and which if not contradicted will remain sufficient." *Clark,* 694 N.E. 2d at 1233; *GTE North, Inc. v. State Board of Tax Commissioners,* 634 N.E. 2d 882, 887 (Ind. Tax 1994).

14. In the event a taxpayer sustains his burden, the burden then shifts to the local taxing officials to rebut the taxpayer's evidence and justify its decision with substantial evidence. 2 Charles H. Koch, Jr. at §5.1; 73 C.J.S. at § 128. *See Whitley,* 704 N.E. 2d at 1119 (The substantial evidence requirement for a taxpayer challenging a State Board determination at the Tax Court level is not "triggered" if the taxpayer does not present any probative evidence concerning the error raised. Accordingly, the Tax Court will not reverse the State's final determination merely because the taxpayer demonstrates flaws in it).

C. Review of Assessments After *Town of St. John V*

15. Because true tax value is not necessarily identical to market value, any tax appeal that seeks a reduction in assessed value solely because the assessed value assigned to the property does not equal the property's market value will fail.

16. Although the Courts have declared the cost tables and certain subjective elements of the State's regulations constitutionally infirm, the assessment and appeals process continue under the existing rules until a new property tax system is operative. *Town of St. John V,* 702 N.E. 2d at 1043; *Whitley,* 704 N.E. 2d at 1121.

17. *Town of St. John V* does not permit individuals to base individual claims about their individual properties on the equality and uniformity provisions of the Indiana Constitution. *Town of St. John*, 702 N.E. 2d at 1040.

Credibility of Witness/Taxpayer Representatives

18. The State Board has difficulty accepting those representing the Petitioners as credible in this appeal. One reason is this: The power of attorney (POA) provided to the State Board establishes WWA by: Joseph D. Geeslin, Jr., William Price, or George Spenos as the taxpayer's representative in this appeal. When asked about compensation -- a question that is routinely asked given case law on the subject -- Mr. Price responded by stating that he and Mr. Spenos are salaried employees of Geeslin and Associates. An important point is made regarding this matter. The Petitioners gave their POA in this matter only to WWA. No POA or other documentation relating to the Petitioner's representation by Geeslin and Associates is on file. When obtaining a POA for the purposes of client representation, it appears convenient for Messrs. Price and Spenos to be employed by the property taxpayer representative firm of WWA. However, when the typical question about compensation is asked, Messrs. Price and Spenos become employees of Geeslin and Associates. This state of affairs suggests a lack of forthrightness and openness. Equally disturbing is the fact that an unauthorized representative represented the Petitioners at the administrative hearing and that no authorized representative from WWA appeared and

represented the Petitioners at the same. To follow this logic one must believe that Messrs. Spenos and Price's relationship with WWA is somehow divested immediately upon certain questions being asked of them.

19. The State's position is that it has the right to make general inquiry regarding, and to consider, the method by which a witness is compensated. Information about the witness's fee can be relevant and necessary in order to evaluate the potential partiality of the witness. A contingent fee arrangement may be considered to inherently affect the objectivity of a witness. The State believes it appropriate to consider the potential of such an arrangement to improperly motivate the witness and adversely affect the reliability of the testimony. It is for these reasons that the State will consider the method of witness compensation in the process of determining the credibility and weight to be given to testimony of a witness whose fee is contingent on the outcome of the issues that he or she is testifying about. This position is supported by the discussion in the case of *Wirth v. State Board of Tax Commissioners*, 613 N.E. 2d 874 (Ind. Tax 1993).

20. In addition, Mr. Geeslin's refusal to provide requested information to the State Board reflects a lack of forthrightness and openness.

21. Effective April 2000, the State Board promulgated rules regarding administrative appeal procedures. 50 IAC 17-10-3 provides for the dismissal of an appeal when an order of the State Board or Appeals Division is not followed. These rules are not applied in this appeal; however, all taxpayer representatives are encouraged to study them for purposes of future appeals.

Issue No. 1 – Whether the land should receive a negative influence factor.
Issue No. 3 – Whether the neighborhood rating is excessive.

22. At the hearing, the Petitioners representatives withdrew these issues from review by the State Board (Board Exhibit C). No change in the assessment is made as a result of these issues.

Issue No. 2 – Whether the grade of the dwelling should be reduced from an "A+1" to an "A".

A. Regulatory and Case Law

23. The approach to valuing residential homes is primarily found in 50 IAC 2.2-7. The approach to valuing homes is the application of various models to represent typical types of construction. "A model is a conceptual tool used to replicate reproduction costs of given structures using typical construction materials." 50 IAC 2.2-7-6. The model assumes that there are certain elements of construction defined as specifications. These specifications create an average or C grade home. *Id.*

24. "Grade" is defined as the classification of an improvement based on certain construction specifications and quality of materials and workmanship. 50 IAC 2.2-1-30.

25. Not all residences in the State are average or C grade homes. Therefore, grade factors are applied to account for differences in construction specifications and quality of materials and workmanship between the models in the Regulation and the home being assessed. *Clark,* 694 N.E. 2d at 1236, n. 6. The major grade classifications are A through E. 50 IAC 2.2-7-6 (d)(1). The cost schedules in the

Regulation reflect the C grade standards of quality and design. The following grade factors (or multipliers) are assigned to each major grade classification:

"A" grade	160%
"B" grade	120%
"C" grade	100%
"D" grade	80%
"E" grade	40%

50 IAC 2.2-7-6 (e).

26. Intermediate grade levels ranging from A+10 through E-1 are also provided for in the Regulation to adequately account for quality and design features between major grade classifications. 50 IAC 2.2-7-6 (g).

27. The determination of the proper grade factor requires assessors to make a variety of subjective judgements regarding variations in the quality of materials and workmanship and the quality of style and design. *Mahan v. State Board of Tax Commissioners,* 622 N.E. 2d 1058, 1064 (Ind. Tax 1993). The selected represents a composite judgement of the overall quality and design. *Mahan,* 622 N.E. 2d at 1064; 50 IAC 2.2-7 (f).

28. Subjectivity is used in the grading process. For assessing officials and taxpayers alike, however, the Regulation provides indicators for establishing grade. The text of the Regulation provides indicators for establishing grade. The text of the Regulation (see 50 IAC 2.2-7-6 (d)), the grade specification table (50 IAC 2.2-7-6 (b)), and graded photographs (50 IAC 2.2-7-10) all provide guides for establishing grade.

B. Administration of the Existing System and the Request for Cost Information

29. The Tax Court invalidated subjective elements of the Regulation, e.g., grade, holding that the Regulation did not contain ascertainable standards. *Town of St. John III* at 388. Nevertheless, the Indiana Supreme Court and the Tax Court did not throw out the whole system immediately. *Town of St. John V*, 702 N.E. 2d at 1043; *Town of St. John III,* at 398 & 99; *Whitley,* 704 N.E. 2d at 1121. Instead, the property tax system is now administered in accordance with the current, true tax value system and existing law. *Id.*

30. Regarding grade issues, the Tax Court recognizes the difficulty in establishing whether a home has a "cheap quality interior finish with minimal built-in features" or is "devoid of architectural treatment". *Whitley,* 704 N.E. 2d at 1119. But, the taxpayer has the responsibility to provide probative and meaningful evidence to support a claim that the assigned grade factor is incorrect. *Bernacchi v. State Board of Tax Commissioners,* 727 N.E. 2d 1133 (Ind. Tax 2000); *Hoogenboom-Nofziger v. State Board of Tax Commissioners,* 715 N.E. 2d 1018 (Ind. Tax 1999); *Whitley, supra.*

31. This brings the State Board to a point regarding the information (e.g., construction cost information) that Mr. Geeslin refused to provide because he deemed such information "immaterial". Petitioner Exhibit 2. It is not the taxpayer representative's role to deny the State Board requested information. Obviously, objections can be made on the record at the State Board's administrative hearing, motions can be filed in the appropriate court, and argument against the use of such information can be made if litigation is initiated.

32. True tax value does not equal market value. Ind. Code § 6-1.1-31-6. True tax value does not attempt to determine the actual market value for which a property

would sell if it were offered on the open market. Nevertheless, true tax value's *method* for valuing structures is the same as one of the well-accepted methods for determining fair market value – reproduction cost. *IAAO Property Assessment Valuation*, 127 (2nd ed. 1996). Common appraisal techniques are permissible in assessing property under the current property tax system even when such techniques are rooted in market value. *Canal Square Limited Partnership v. State Board of Tax Commissioners,* 694 N.E. 2d 801 (Ind. Tax 1998).

33. The cost tables in the Regulation are at the heart of true tax value's method for determining values. The cost schedules effective for the 1995 general reassessment reflect 1991 reproduction costs based on market information derived from Marshall Valuation Services price tables. 50 IAC 2.2, Forward at i; *Town of St. John III* at 373, n. 5.

34. The State Board uses cost information provided by taxpayers as a tool for quantifying grade level by comparing adjusted cost to the cost schedule in the Regulation. *See* Garcia Remand Findings and Conclusions, petition no. 71-026-93-1-5-00021 (State Board of Tax Commissioners July 22, 1998). In general terms, the taxpayer's cost information is trended up or down to arrive at a comparison between the adjusted construction cost of the home under appeal and construction cost in the Regulation.

35. The Supreme Court held that "the State Board acted within its statutory authority and assessed the Garcia' residence using a methodology that was neither arbitrary nor capricious. The Garcias' home was properly graded at 'A+6.'" *State Board of Tax Commissioners v. Garcia,* 766 N.E. 2d 341 (Ind. 2002). In so holding, the Court in *Garcia* also upheld the assignment of grades in excess of "A."

36. The State used construction costs as a way to arrive at the grade in the *Garcia* case, and the Supreme Court stated it was with the State's statutory authority to do so. In this case, the construction costs were requested, however, the Petitioner did not present them to the State. Petitioner has therefore prevented the local assessing official from applying the methodology endorsed in *Garcia* and has failed to provide evidence that refutes the assignment of an "A+1" grade.

37. Had the requested information been provided, the State Board would have used an adjusted cost calculation in this appeal just like it has done in other appeals.

38. The Tax Court demands quantification techniques for grade application and the State Board reasonably decides that adjusted cost calculations are the best way to answer that demand.

C. Discussion of Petitioner's Evidence

39. Petitioner's representatives used other "methods" of "quantifying" grade – their "weighted average calculation" and their "major grade classification analysis". Both "methods" are flawed and do not constitute probative evidence of error.

40. An important element of the "weighted average calculation" is identifying the features of the home under appeal and "matching" those features to a grade column in the grade specification table. Likewise, the same element appears in the "major grade classification analysis" because features in the home are identified and "matched" to the text found at 50 IAC 2.2-7-6(d). For example, the home was alleged to have good grade plumbing fixtures (grade B) and good quality cabinets (grade B). Petitioner Exhibit 1(B) and (C). Conclusory statements such as the home has "good grade plumbing fixtures" are not evidence demonstrating that the home has these characteristics. *Whitley,* 704

N.E. 2d at 1120. With no probative evidence presented, the burden of proof is not met. *Bernacchi* , 727 N.E. 2d at 1133.

41. Further, neither the grade specification table nor the descriptive text of the Regulation lists or identifies every conceivable feature of every home in the State. It would be impossible for the State Board to make such a list. For example, neither the grade specification table nor the text lists skylights or built-in bookcases. Yet, the "methods" used to "quantify" grade in this appeal do not provide for features not specifically listed in the Regulation.

42. Also, the "methods" used in this appeal give equal weight to the cost of each feature listed in the grade specification table and descriptive text and allegedly present in the contested home.

43. Finally, there is a nagging question about why the Petitioner seeks an "A" grade when both "methods" result in a "B+1" grade.

44. In summation, the "methods" of "quantification" are flawed and do not present the State Board with probative evidence in this appeal.

45. Also, pictures of the home were submitted to the State Board; namely: (1) a photograph of the front of the house mainly showing mature trees, 2) a photograph of the rear of the house, and 3) a photograph of the end of the garage. Presenting such photographs and only telling the State Board that they demonstrate components of the home does not develop a case for the Petitioners, but are conclusory statements. Mere references to photographs or regulations, without explanation, do not qualify as probative evidence. *Heart City Chrysler v. State Board of Tax Commissioners*, 714 N.E. 2d 329, 333 (Ind. Tax Ct. 1999).

46. In addition, identifying comparable properties and demonstrating that the property under appeal has been treated differently for property tax purposes can show error in assessment. In a round about way, Petitioners' representatives attempted to make such a case by arguing that the Shoopman home is "superior" to the McLaughlin home and, therefore, the McLaughlin should receive a grade reduction.

47. Labeling the Shoopman home "superior" does not establish that it is superior.

48. Telling the State Board that your conclusions about the "superiority" of the Shoopman house are based on conversations with Mr. McDonald, Shoopman's tax representative in his current State Board appeal, is nothing but hearsay and adds nothing to the label of "superiority".

49. The fact that the State Board issued a final determination for tax year 1994 deciding that the Shoopman home should be graded A+1 does not constitute evidence of the superiority of the Shoopman home. Handing the State Board a copy of its Shoopman determination does not constitute meaningful evidence that the Shoopman home is superior or that an inappropriate grade factor was applied to the home under appeal.

50. For all reasons set forth above, the Petitioners failed to meet their burden of proof in this appeal. Accordingly, no change is made 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, both issued by the Indiana Board of Tax Review this ____ day of_____, 2002.

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Chairman, Indiana Board of Tax Review