

**INDIANA BOARD OF TAX REVIEW**  
**Small Claims**  
**Final Determination**  
**Findings and Conclusions**

**Petition #:** 51-008-03-1-6-00001  
**Petitioner:** David R. & Wanda M. Smith  
**Respondent:** Perry Township Assessor (Martin County)  
**Parcels:** 1975 Personal Property Mobile Home and Personal Property Garage  
**Assessment Year:** 2003

The Indiana Board of Tax Review (IBTR) issues this determination in the above matter, and finds and concludes as follows:

**Procedural History**

1. The Petitioner initiated an assessment appeal with the Martin County Property Tax Assessment Board of Appeals (PTABOA) by written document dated September 22, 2003.
2. The Petitioner received notice of the decision of the PTABOA on November 25, 2003.
3. The Petitioner filed an appeal to the Indiana Board of Tax Review (IBTR) by filing a Form 131 with the county assessor on December 16, 2003. Petitioner elected to have this case heard in small claims.
4. The IBTR issued a notice of hearing to the parties dated February 2, 2004.
5. The IBTR held an administrative hearing on March 4, 2004 before the duly appointed Administrative Law Judge Jennifer Bippus.
6. Persons present and sworn in at hearing:
  - a. For Petitioner: David R. Smith, Taxpayer
  - b. For the Respondent: No one was present on behalf of the Respondent.

**Facts**

7. The property is classified as an annually assessed 1975 Holly Park mobile home located on leased land.
8. The Administrative Law Judge (ALJ) did not conduct an inspection of the property.

9. Assessed Value of subject property as determined by the Martin County PTABOA (2003): Mobile Home: \$18,750<sup>1</sup>

10. Assessed Value requested by Petitioner: Mobile Home: \$15,000

### **Contentions**

11. Summary of Petitioner's contentions in support of alleged error in assessment is:

- a. A fee appraisal valued the property effective for the date July 21, 2003 at \$24,800. The value established by the fee appraisal included the annually assessed mobile home, a detached garage and other improvements.
- b. An estimate of value based on the reconstruction cost of the detached garage from Daviess County Metal Sales, Inc. estimated the value for the detached garage at \$11,560. This estimate was obtained because the appraiser was not able to obtain any sales data pertaining to the detached garage alone.

12. Summary of Respondent's contentions in support of alleged error in assessment is:

- a. The Respondent was not represented at the hearing.
- b. The Form 115 giving notice of the denial of the petition indicates that the PTABOA acknowledges the mobile home pricing schedule may have caused the value to be overstated.
- c. The PTABOA, through the Form 115, recommends the Petitioner pursue the issue at the Board level for a determination of a correct value.

### **Record**

13. The official record for this matter is made up of the following:

- a. The Petition.
- b. The tape recording of the hearing labeled BTR #5853.
- c. The evidence submitted by the Petitioner, labeled Petitioner's Exhibit 1 through Exhibit 3 and identified on the attached Exhibit List.
- d. These Findings and Conclusions.

### **Analysis**

14. The most applicable governing case law is:

- a. *State Board of Tax Commissioners v. Indianapolis Racquet Club, Inc.* 743 N.E. 2d 247, 253 (Ind. 2001), and *Blackbird Farms Apartment, LP v. Department of Local Government Finance*, 765 N.E. 2d 711 (Ind. Tax 2002): "The Petitioner must do two things: (1) prove the assessment is incorrect; and (2) prove that the specific assessment he seeks, is correct. In addition to demonstrating that the

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<sup>1</sup> The assessed value reflected on both the Form 131 and the Form 115 for the mobile home is \$19,390. However, due to the correction of an error in plumbing fixtures, the assessment was changed to \$18,750 for the 2003 assessment year. This correction occurred after the initiation of this appeal.

assessment is invalid, the petitioner also bears the burden of presenting sufficient probative evidence to show what assessment is correct.”

- b. *Meridian Towers East & West v. Washington Township Assessor*, 805 N.E.2d 475 (Ind. Tax 2003): In the event the Petitioner sustains his burden, the burden then shifts to the Respondent to rebut Petitioner’s evidence with substantial evidence. Should the Respondent fail to rebut Petitioner’s evidence, the Board will find for the Petitioner.
15. Petitioner provided sufficient evidence to support its contentions. This conclusion was arrived at because:
- a. The Department of Local Government Finance provides subsequent guidelines (January and July 2003) on mobile homes that state, “an appraisal or sale of the mobile home would be better evidence of value.”
  - b. Petitioner submitted a fee appraisal for the subject property, placing a value on the subject property at \$24,800 for the property, which included the mobile home, detached garage and other improvements.
  - c. The appraiser was able to distinguish that the assessed value of \$11,300 assigned to the detached garage is correct based on the documents submitted (Petitioner’s Ex’s. 2, 3).
  - d. The assessment of the detached garage and its surrounding improvements is \$11,300 on the property record card submitted within the appraisal.
  - e. The remaining value of \$13,500 represents the value of the mobile home and other improvements.
  - f. The fee appraisal represents probative evidence that the assessment of the subject mobile home may be excessive.
  - g. The value listed on the appraisal is considered the best indicator of value of the subject property at this time.
  - h. The appraisal was done in the 2003 calendar year, which is the assessment year in question.
  - i. The Board finds that this evidence is a better indication of value than the Petitioner’s opinion that the value of the mobile home is \$15,000 and the value of the garage is \$10,000
16. Respondent did not adequately refute Petitioner’s evidence. This conclusion is arrived at because:
- a. The Respondent offered no testimony or evidence to rebut the Petitioner’s case. The Respondent did not appear before the Board in this matter.
17. The Petitioner has met its burden of proof. The Petitioner has established that the assessed value for the annually assessed mobile home and improvements is \$13,500. A change in the assessment is made as a result of this issue.

**IBTR Determination**

In accordance with the above findings and conclusions, the Indiana Board of Tax Review now determines that the assessment should be changed.

ISSUED: \_\_\_\_\_  
(date)

\_\_\_\_\_  
Commissioner

**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.**