

REPRESENTATIVE FOR PETITIONER:

John W. Nelson, Attorney

REPRESENTATIVE FOR RESPONDENT:

Jon A. Schmaltz, Attorney

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

Eloise K Hahn Living Trust # 5987,)	Petition Nos.: 64-010-09-1-5-00003
)	64-010-09-2-8-00003
Petitioner,)	64-010-10-1-5-00003
)	64-010-10-2-8-00003
v.)	
)	Parcel No.: 64-04-28-352-002.000-010
Porter County Assessor,)	
)	County: Porter
Respondent.)	
)	Township: Pine
)	
)	Assessment Years: 2009, 2010

Appeal from Final Determinations of the
Porter County Property Tax Assessment Board of Appeals

March 17, 2015

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. Eloise Hahn is a beneficiary of the Eloise K Hahn Living Trust # 5987, which owns the subject property. Was the subject property Ms. Hahn's principal place of residence beginning in 2009, thereby qualifying the Trust for a homestead standard deduction ("homestead deduction") and supplemental deduction for 2009 and 2010?

PROCEDURAL HISTORY

2. The events that preceded the Trust filing its various appeal petitions with the Board are unclear. It is undisputed that Ms. Hahn or the Trust applied for and was granted a homestead deduction 2008-2010. At some point, the Porter County Auditor removed the deduction. The Trust appealed the decision to remove the deduction for 2009 and 2010 to the Porter County Property Tax Assessment Board of Appeals ("PTABOA"). On September 7, 2012, the PTABOA issued its determination denying the Trust relief.
3. The Trust then filed Form 131 and Form 132 petitions with the Board for each year. The petitions contain long narratives but raise substantially the same issue: Was the Trust entitled to the homestead and supplemental deductions for those years?¹ The Trust originally opted to have the petitions heard under the Board's small claims procedures. It later filed a motion that the Board interpreted as a request to remove the petitions from small claims. The Board granted that request.

¹ The Board created the Form 132 petition for appeals from exemption determinations. Thus, it is not the appropriate form to use in appealing from the denial of a deduction. Nonetheless, the Trust's Form 132 petitions raise the same issue as the Form 131 petitions. Rather than elevate form over substance, the Board simply scheduled all the petitions for a single hearing to address that issue.

4. The Board set a hearing on the petitions² several different times. Those hearings were continued, in two instances at the request of the Assessor, and in another instance at Ms. Hahn's request. The hearing ultimately took place on November 18, 2014, before the Board's designated administrative law judge, Ellen Yuhan ("ALJ"). Neither she nor the Board inspected the subject property.

5. Ms. Hahn and Danielle Glenn, Deputy Auditor for the Porter County Auditor's Office, were sworn and testified.

6. The Trust offered the following exhibits:³
 - Petitioner Exhibit 1: Receipt from Mayflower Moving Company (4 pages)
 - Petitioner Exhibit 2: February 3, 2014 Fire Policy Status from State Farm for 1631 Clarence Ave., Berwyn, IL.,
 - Petitioner Exhibit 3: Homeowner Exemption Waiver with four printouts from the Cook County Treasurer and one printout from the Cook County Assessor,
 - Petitioner Exhibit 4: Photocopy of Check # 1335 drawn on Ms. Hahn's account,
 - Petitioner Exhibit 5: Month-to-Month Renal Agreement between Eloise Hahn and Silva and Guadalupe Narany, disclosure, rider, and inspection forms (7 pages),⁴
 - Petitioner Exhibit 6: 2010 Indiana Full-Year Resident Individual Income Tax Return for Eloise Hahn
 - Petitioner Exhibit 7: Portions of Harris Bank statements for Eloise Hahn (4 pages),
 - Petitioner Exhibit 8: 2012 Indiana Full-Year Resident Individual Income Tax Return for Eloise Hahn,
 - Petitioner Exhibit 9: 2009 Indiana Amended Individual Income Tax Return for Eloise Hahn, 2009 Indiana Part-Year or Full-Year

²Among the documents that the Trust included with its Form 131 and 132 petitions were copies of two Form 133 petitions that Ms. Hahn apparently filed below. On their faces, those Form 133 petitions do not appear to have been acted upon by local officials. At the Board's hearing, the Assessor's counsel indicated that the PTABOA acted on those petitions through separate documents, presumably the Form 115 determinations that triggered the filing of the Trust's Form 131 and 132 petitions. In any case, the Form 133 petitions raise substantially the same issues and cover the same assessment dates as the Form 131 and 132 petitions. To the extent they raise any other issues, those issues are not before the Board.

³ The Trust did not label Petitioner's Exhibits 1-5.

⁴ The Trust's counsel identified the exhibit as having seven pages. There is an additional page containing a copy of an e-mail that appears to have been inadvertently attached to the exhibit.

Nonresident Individual Income Tax Return for Eloise Hahn
with schedules A-D, F, and H.⁵

The Assessor offered the following exhibits:

- Respondent Exhibit A: July 22, 2011 Collection Notice
- Respondent Exhibit B: August 15, 2011 letter from Lisa Maxwell-Frieden to Jim Kopp,
- Respondent Exhibit C: Complaint in *Eloise K. Hahn and Louise K. Hahn v. Porter County Auditor*,
- Respondent Exhibit D: Lake County Trust Company Assignment of Beneficial Interest and Amendment (Survivorship),

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

- Board Exhibit A: The Form 131 and 132 petitions
- Board Exhibit B: Hearing notices
- Board Exhibit C: Hearing sign-in sheet
- Board Exhibit D: Notice of Appearance for John W. Nelson
- Board Exhibit E: Notice of Appearance for Jon. A. Schmaltz
- Board Exhibit F: An audio recording of hearing.

8. All other motions and orders are part of the record.

9. The property contains a single-family home located at 313 East 1300 North in Chesterton.

OBJECTIONS

A. The Assessor's Objections

10. The Assessor objected to Petitioner's Exhibits 1-2 and 4-5 on relevancy grounds. The ALJ overruled the objections to Exhibits 4-5. The Board adopts her rulings. She took the other two objections under advisement. The Board now overrules those objections.

⁵ The Trust did not have copies of Petitioner's Exhibits 6-9 at the hearing. Therefore, it used the Assessor's copies of those documents. The ALJ allowed the Trust's counsel to provide copies of those exhibits (with social security numbers redacted) to the Board after the hearing. He hand delivered those redacted exhibits to the Board on November 28, 2014.

11. The exhibits contained the following documents: a receipt from a moving company (Ex. 1); an insurance document showing the status of a fire policy for a “rental dwelling” in Berwyn, Illinois, which Ms. Hahn also owned and for which she received a homestead exemption (Ex. 2); a personal check to the Cook County Illinois Treasurer with the notation “Waiver of Homestead Exemption for year 2010,” (Ex 4); and copy of a month-to-month rental agreement for the Berwyn property (Ex. 5). As explained below, the central issue in this case is where Ms. Hahn resided in 2009 and 2010. Those exhibits all have at least some tendency to show that Ms. Hahn resided at the subject property.
12. The Assessor also objected to Petitioner’s Exhibit 9, a copy of Ms. Hahn’s 2009 amended Indiana tax return, and any accompanying testimony to the extent the exhibit and testimony relate to events that occurred after 2010. The objection was likely motivated by the fact that Ms. Hahn began talking about a subsequent bankruptcy petition when she identified the exhibit. The ALJ sustained the objection.
13. The Board adopts the ALJ’s ruling, but clarifies that the ruling applies only to references about events in later years. The Trust’s main purpose for offering Exhibit 9 was to show that Ms. Hahn reported residing in Indiana for a portion of 2009 and that she listed the subject property as her address. The exhibit is relevant and admissible for those purposes. Nonetheless, it has limited weight, owing to the fact that it is unsigned and has various unexplained handwritten notes, strikeouts, and corrections.
14. The Assessor also made a hearsay objection to Ms. Hahn’s testimony about conversations with someone at the Porter County Auditor’s office in which she was told (1) that Porter County was the correct place to claim a homestead deduction if she had moved all her belongings there, and (2) that she needed to waive her homestead exemption on the Berwyn property or risk getting in trouble if someone found out she was not living there. The ALJ sustained the objection.

15. The Board adopts the ALJ's ruling to the extent the Trust offered Ms. Hahn's testimony for a hearsay purpose, i.e. to prove the truth of the matters asserted in the out-of-hearing statements by the unidentified person at the Auditor's office. *See* Ind. Evid. Rule 801(c) (defining hearsay as "a statement that: (1) is not made by the declarant while testifying at the trial or hearing; and (2) is offered in evidence to prove the truth of the matter asserted."). The Board's procedural rules allow—but do not require—it to admit hearsay. *See* 52 IAC 2-7-3 ("Hearsay evidence, as defined by the Indiana Rules of Evidence (Rule 801) *may* be admitted.") (emphasis added). In this case, Ms. Hahn was too vague about the out-of-hearing statements for the assertions to have any evidentiary value. Indeed, it is not even clear who made the statements—the Board's conclusion that the person was employed by the Porter County Auditor instead of the Cook County Auditor is an inference.
16. Nonetheless, one of the statements is relevant for a non-hearsay purpose—to explain Ms. Hahn's decision to waive the Berwyn property's exemption for 2010. Thus, it does not matter whether the out-of-hearing assertion was true—that Ms. Hahn would actually get into trouble if she failed to waive the exemption on her Berwyn property. Instead, the mere fact that the statement was made has independent significance because it appears to have motivated Ms. Hahn to waive the exemption. And Ms. Hahn had personal knowledge of the statement.

B. The Trust's Objection

17. The Trust objected to Respondent's Exhibit B—an August 15, 2011 letter from her attorney to Jim Kopp of the Porter County Auditor's office. The letter indicates that Ms. Hahn was prepared to pay back taxes and have her daughter apply for a homestead deduction in the future. It further requests a payment arrangement and waiver of late fees. The Trust objected to the letter being admitted on grounds that the Assessor did not lay a foundation to identify what the taxes referenced in the letter were based on. The ALJ took the objection under advisement.

18. Although the letter does not specify what the taxes were based on, it was sent less than one month after a collection notice indicating that Ms. Hahn had improperly been granted a “Homestead Exemption” for 2008-2010 and seeking \$10,805.30 in back taxes and penalties. *Resp’t Ex. A*. Thus, one may reasonably infer that the letter from Ms. Hahn’s attorney relates to the taxes specified in the collection notice. Whether the Board ultimately draws that inference is a question of weight rather than admissibility.

19. Nonetheless, the Board sustains the objection on another ground. The letter is an offer to compromise a disputed claim. Indiana courts strongly favor settlement agreements. *Klebes v. Forest Lake Corp.*, 607 N.E.2d 978, 982 (Ind. Ct. App. 1993). They allow courts to operate more efficiently and the parties to resolve their disputes through mutual agreement. *Natare Corp. v. Aquatic Renovation Systems, Inc.*, 987 F. Supp. 695, 700 (S.D. Ind. 1997). For those reasons, Indiana law prohibits using statements made in settlement negotiations to prove liability for, or the invalidity of, a claim or its amount, or for impeachment. *Dep’t of Local Gov’t Fin. v. Commonwealth Edison Co.*, 820 N.E.2d 1222, 1227 (Ind. 2005); Ind. Evid. Rule 408. Indeed, the Indiana Tax Court has refused to afford consummated settlement agreements any precedential effect in property tax appeals, because to do so “would have a chilling effect on the incentive of all assessing officials to resolve cases outside the courtroom.” *Boehning v. State Bd. of Tax Comm’rs*, 763 N.E.2d 502, 505 (Ind. Tax Ct. 2001) (granting a motion to strike a portion of a brief that referred to the settlement of a related appeal).

20. For those reasons, the Board has repeatedly rejected attempts to use evidence of settlement negotiations to prove value in assessment appeals. It reaches the same conclusion here, where the Assessor seeks to use the offer to compromise as an admission by Ms. Hahn that she was not entitled to a homestead deduction for 2009 or 2010.

SUMMARY OF PARTIES' CONTENTIONS

A. The Trust's Case

21. The Trust was eligible for the homestead and supplemental deductions for 2009 and 2010. Ms. Hahn bought the subject property in 2008 and deeded it to the Trust. She is a beneficiary of the Trust. According to Ms. Hahn, she also transferred an interest in part of the property to her daughter, Louise Hahn. She described that portion of the property as five acres of vacant land. *Hahn testimony.*

22. At the time she bought the subject property, Ms. Hahn was living at the Berwyn property, which had been in her family for a long time. She had decided to relocate, but the subject house needed repairs before she could move in, and the Berwyn house needed repairs before she could rent it out. She therefore did not begin living at the subject property until July 2009, and she did not move the bulk of her belongings until the following month, as shown by an invoice from Mayflower Transit, LLC. According to the invoice, Mayflower picked up 7,500 pounds of items at a house in Berwyn on August 24, 2009, and transported them to a house in Chesterton. The invoice is addressed to Ms. Hahn at the subject property. *Hahn testimony; Pet'r Ex. 1.*

23. According to Ms. Hahn, there was a transition period during which she occasionally stayed at the Berwyn house while preparing it to be rented. She alternately testified that she began living at the subject property full time in August 2009 when Mayflower moved her belongings, or in September 2009, after she finally rented out the Berwyn house. In any case, she offered several items to show that she treated the subject property as her full-time residence beginning in 2009, including: Indiana income tax returns on which she listed the subject property as her address; bank statements listing the subject property as her address beginning in August 2009, but reflecting bank card purchases in both Chesterton and Berwyn after that time; an unsigned copy of a month-to-month lease for part of the Berwyn property, and a summary of an insurance policy for the Berwyn house describing the house as a "rental dwelling." Ms. Hahn, however, also testified that, in

2010, she did not know whether she “was gonna go back to Berwyn.” *Hahn testimony; Pet’r Exs. 1-2, 5-9.*

24. Ms. Hahn had been granted a homestead exemption for the Berwyn property, although she did not remember ever applying for one. She inherited the property, and the exemption may have just continued. After being told by someone from the Porter County Auditor’s office that she could not have an exemption on that property once she moved to the subject property, Ms. Hahn completed a form to waive her exemption for 2010. As a result, she owed additional property taxes in Illinois, which she paid on May 7, 2012. *Hahn testimony; Pet’r Exs. 3-4.*

B. The Assessor’s Case

25. The Trust owns the property. Indiana Code § 6-1.1-12-37 and surrounding statutes cover the eligibility of a trust for the homestead and supplemental deductions. The Trust had the opportunity to deliver to the Auditor items to show the required ownership and occupancy, but it failed to do so. Ms. Hahn’s own testimony was conflicting regarding whether she occupied the property with the intent to return to it. She also gave her daughter a 50% interest in the property. Even if one looks at Ms. Hahn’s testimony in the light most favorable to her, she did not occupy the property for most of 2009. *Glenn testimony; Resp’t Exs. A, D; Schmaltz argument.*
26. Ms. Hahn received an exemption similar to the homestead deduction for the Berwyn property. She received that exemption until 2012, when she voluntarily waived it. There is no evidence that she was ineligible for that exemption or that she was going to be disqualified. To the contrary, she qualified for the exemption and continued to receive it up to the time she filed her waiver. When viewed together with the lack of evidence to show that Ms. Hahn occupied the subject property during the relevant period, her eligibility for the exemption on the Berwyn property shows that the Trust was not eligible for the homestead or supplemental deductions for the subject property. *Schmaltz argument.*

ANALYSIS

27. The Trust appeals the denial of the homestead deduction provided by Ind. Code § 6-1.1-12-37 and the accompanying supplemental deduction provided by Ind. Code § 6-1.1-12-37.5. An individual's entitlement to the supplemental deduction depends wholly on whether she is entitled to the homestead deduction. I.C. § 6-1.1-12-37.5 ("A person who is entitled to a standard deduction ... is also entitled to receive a supplemental deduction..."). Thus, these appeals turn solely on whether the Trust was entitled to the homestead deduction.

28. The homestead deduction statute provides a deduction in specified amounts for homesteads, which it defines as follows:

(a) The following definitions apply throughout this section:

...

(2) "Homestead" means an individual's *principal place of residence*;

(A) that is located in Indiana;

(B) that:

(i) the individual owns; [or]

...

(iv) *is a residence described in section 17.9 of this chapter that is owned by a trust if the individual is an individual described in section 17.9 of this chapter*; and

(C) that consists of a dwelling and the real estate, not exceeding one (1) acre that immediately surrounds that dwelling.

I.C. § 6-1.1-12-37 (emphasis added).

29. Indiana Code § 6-1.1-12-17.9, in turn, provides:

A trust is entitled to a deduction under section 9, 11, 13, 14, 16, or 17.4 of this chapter for real property owned by the trust and occupied by an individual if the county auditor determines that the individual:

(1) upon verification in the body of the deed or otherwise, has either:

(A) a beneficial interest in the trust; or

(B) the right to occupy the real property rent free under the terms of a qualified personal residence trust created by an individual under United States Treasury Regulation 25.2702-5(c)(2);

(2) otherwise qualifies for the deduction; and

(3) would be considered the owner of the real property under IC 6-1.1-1-9(f) or IC 6-1.1-1-9(g).

I.C. 6-1.1-12-17.9.

30. Indiana Code §§ 6-1.1-1-9(g) and (g) provide:

(f) When a life tenant of real property is in possession of the real property, the life tenant is the owner of that property.

(g) When the grantor of a qualified personal residence trust created under United States Treasury Regulation 25.2702-5(c)(2) is:

(1) in possession of the real property transferred to the trust; and

(2) entitled to occupy the real property rent free under the terms of the trust;

the grantor is the owner of that real property.

31. The Assessor pointed to the fact that the Trust, rather than Ms. Hahn, actually owned the property. While Ms. Hahn offered little evidence about the Trust's formation,⁶ the record supports the inference that she has both a beneficial interest in the trust and the right to occupy the property, possibly as a life tenant. The Trust therefore is entitled to the homestead deduction, at least if it otherwise qualifies.

32. That brings us to the heart of the matter, and the issue that the parties spent most of their time contesting: Was the subject property Ms. Hahn's principal place of residence in 2009 and 2010?

33. Although the statute does not define "principal place of residence," the Department of Local Government Finance ("DLGF") defines that term as "an individual's true, fixed, permanent home to which the individual has the intention of returning after an absence."

⁶ Neither party offered a copy of the trust agreement, although Ms. Hahn claimed to have offered it at the PTABOA hearing and requested that the Board take judicial notice of the document. The ALJ took the question under advisement, but expressed doubt that the Board would do so. The Board cannot take official notice of a document offered at a PTABOA hearing where there is no record of that hearing presented to the Board. *See generally*, 52 IAC 2-7-4 (laying out circumstances under which the Board may take official notice). Ms. Hahn also asked to offer the agreement as an exhibit after the close of evidence. The ALJ rejected that offer. Given the significant leeway the ALJ had already granted Ms. Hahn, allowing her to offer rambling and unresponsive answers to questions and accommodating her lack of organization and preparation, including her failure to bring copies of her exhibits, the Board adopts the ALJ's decision.

50 IAC 24-2-5. The Trust offered evidence to show that Ms. Hahn treated the subject property as her fixed, permanent home to which she intended to return, at least for the foreseeable future. She credibly testified that she began living at the property full time beginning in August or September of 2009. She also offered other evidence that tends to support her testimony, such as the Mayflower Transit receipt. The most logical inference from that receipt is that Ms. Hahn moved her furniture and other belongings from the Berwyn Illinois house, where she had been living up to that point, to the subject property. Similarly, she began listing the subject property as her address on various documents, including tax returns. She also received mail there, as shown by her bank statements. *See Kellam v. Fountain County Assessor*, 999 N.E.2d 120, 124 (Ind. Tax Ct. 2013) (explaining that taxpayer’s use of property as his mailing address; as the location of his voter registration; and as the address on his driver’s license, bank statements, and tax returns, supported finding that the property under appeal was his principal place of residence).

34. The Assessor claimed that Ms. Hahn and her daughter offered only irrelevant items when given the opportunity to show that they owned and occupied the subject property. A county auditor may require an individual to provide evidence to show that the property for which she claims a homestead deduction is her principal place of residence. *See I.C. § 6-1.1-12-37(j)*. The auditor may limit the required evidence to “a state income tax return, a valid driver's license, or a valid voter registration card showing that the residence for which the deduction is claimed is the individual's principal place of residence.” *Id.* But the statute does not prohibit the auditor or the Board from considering other evidence in determining an individual’s principal place of residence. In any case, Ms. Hahn produced one of the statutorily designated items—her Indiana state tax returns, albeit unsigned copies with unexplained handwritten notations, strikeouts, and corrections.

35. The Assessor also sought to counter Ms. Hahn’s testimony by pointing to the fact that she owned the property in Berwyn Illinois and received what the Assessor claimed was an

exemption comparable to Indiana's homestead deduction for that property. Contrary to the Assessor's claims, the Trust offered sufficient evidence to show that Ms. Hahn lived at the subject property—not the Berwyn property—beginning in August or September 2009. Indeed, she rented out the Berwyn home at that time.

36. As for the exemption on the Berwyn home, Ms. Hahn did not remember ever applying for it. Once that exemption was brought to her attention, she waived it for 2010—the first year in which she did not live in Berwyn at any point—and paid the resulting taxes and penalties. Although the copy of the check she offered to show payment was not cancelled, the Assessor did not really dispute that she had paid those taxes and penalties. In any case, the Trust offered a printout from the Cook County Treasurer dated after Ms. Hahn had completed her waiver and issued her check. The printout no longer reflected a 2010 exemption for the Berwyn property.
37. In that regard, this appeal is strikingly similar to *Kellam*. Kellam claimed a homestead deduction for a Fountain County property that he co-owned with Carol Myers and that he was renovating. *Kellam*, 999 N.E.2d at 121. Kellam and Myers had both signed the deduction application. The Board had denied Kellam's claim on grounds that he and Myers each owned another property with a homestead deduction. *Id.* at 122-23. The Tax court, however, found that Kellam had successfully removed the homestead deduction on his other property and that he was therefore entitled to the deduction on the Fountain County property. *Id.* at 124.
38. Ms. Hahn did not waive her exemption on the Berwyn property for 2009. But as the Tax Court recognized in *Kellam*, “an individual who receives a homestead deduction on a property on March 1st of a year may also qualify for a homestead deduction on another property that same year if the sole reason for the second application is that the individual's principal residence moved to the second property after March 1st that year.” *Kellam*, 999 N.E.2d at 123 n.2 (*citing* I.C. § 6-1.1-12-37(h) (2009)). Although Ms. Hahn first applied for the homestead deduction in 2008, the Trust no longer seeks an exemption

for that year. The weight of the evidence shows that she moved her principal place of residence in 2009, the first year for which the Trust seeks a deduction.

39. Finally, the Assessor pointed to the fact that Ms. Hahn's daughter was a co-beneficiary of the Trust, although she did not explain why that would disqualify the Trust from receiving a deduction based on Ms. Hahn residing at the property. In *Kellam*, the fact that Myers co-owned the property with Kellam did not disqualify Kellam from receiving the deduction. That was true even though Myers had applied for the deduction with Kellam and received a homestead deduction on a separate property.
40. This is a close case. Ms. Hahn contradicted herself at times and her supporting documents have issues that detract from their persuasiveness. For example, neither her tax returns nor the lease for the Berwyn property were signed, and they all have unexplained handwritten notations. Similarly, the rental agreement for the Berwyn property, which is only month-to-month and refers to "Apt. 1" rather than to the entire property, is unsigned, and has the word "sample" written at the top. On balance, however, the Board is persuaded that the subject property—not the Berwyn property—was Ms. Hahn's principal place of residence beginning in August or September 2009.
41. Finally, the Board notes that Ms. Hahn's actions unnecessarily complicated what should have been a relatively straightforward appeal. She submitted a substantial amount of irrelevant information with her petitions and filed confusing and irrelevant documents styled as motions throughout the course of the appeal, all of which made it difficult to decipher what claims were actually being presented.⁷ In addition, Ms. Hahn sent unsolicited correspondence with voluminous documents to the Board. In some instances it is unclear whether she served the Assessor, or even the Auditor, with her correspondence. More than once, the Board cautioned Ms. Hahn against attempting to

⁷ On February 18, 2014, Ms. Hahn and the Trust filed an Adversary Proceeding Complaint Before the Indiana Board of Tax Review, seeking actual and punitive damages, attorney fees, and costs from the Porter County Auditor. That complaint makes allegations that the Board has no authority to address and seeks relief that the Board has no power to give. The Board therefore does not consider that complaint.

engage in *ex parte* communications. In any case, the Board does not consider anything other than what was offered at the hearing in reaching its decision.

SUMMARY OF FINAL DETERMINATION

42. The preponderance of the evidence shows that the subject property was Ms. Hahn's principal place of residence beginning in August or September 2009. Thus, she is entitled to both the homestead standard deduction and supplemental deduction for 2009 and 2010.

This Final Determination of the above captioned matter is issued on the date first written above.

Chairman, 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 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 Code is available on the Internet at <http://www.in.gov/legislative/ic/code>. The Indiana Tax Court's rules are available at <http://www.in.gov/judiciary/rules/tax/index.html>.