
STATE OF INDIANA

INDIANA BOARD OF TAX REVIEW



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(A)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3786
FAX (317) 232-8779

In the matter of the Petition to the Indiana)
Board of Tax Review for Review of) Petition No. 02-074-02-1-4-00009
Assessment, Form 131)

Parcel Number: 9301390014

Assessment Year: 2002

Petitioner: Fairview Court LLC
522 Pinegrove Lane
Fort Wayne, IN 46807

March 4, 2003

This administrative appeal comes before the Indiana Board of Tax Review (Board) on the above-identified Petition for Review of Assessment, Form 131.

A general reassessment of all real property within the state is statutorily required as of March 1, 2002. The last general reassessment was in 1995 and those values were carried forward up to, and including the March 1, 2001 assessment date. New assessment regulations have been promulgated and will be effective for the March 1, 2002 assessment date. (See 50 Ind. Admin. Code 2.3). The reassessment has yet to be completed, therefore the Petitioner does not have an assessment for the March 1, 2002 assessment date at this time. Since the Petitioner does not have an assessment for March 1, 2002, there can be no appeal to the Board. Once the 2002 reassessment is complete, the Petitioner will receive a notice of reassessment and will have the opportunity to appeal at that time.

Therefore, this petition is hereby dismissed.

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

Chairman, Indiana Board of Tax Review