

Indiana Board of Tax Review (IBTR)
Hearing Information and Instructions

This is only a summary of certain rules. The parties have a duty to review and follow all rules under 52 IAC; IC 6-1.1; IC 6-1.5; and the Indiana Trial Rules.

Burden

Generally, the taxpayer has the burden to prove that an assessment is incorrect. A burden-shifting statute creates two exceptions to that rule.

First, IC 6-1.1-15-17.2 “applies to any review or appeal of an assessment under this chapter if the assessment that is the subject of the review or appeal is an increase of more than five percent (5%) over the assessment for the same property for the prior tax year.” IC 6-1.1-15-17.2(a) “Under this section, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeals taken to the Indiana board of tax review or to the Indiana tax court.” IC 6-1.1-15-17.2(b).

Second, IC 6-1.1-15-17.2(d) “applies to real property for which the gross assessed value of the real property was reduced by the assessing official or reviewing authority in an appeal conducted under IC 6-1.1-15,” except where the property was valued using the income capitalization approach in the appeal. Under subsection(d), “if the gross assessed value of real property for an assessment date that follows the latest assessment date that was the subject of an appeal described in this subsection is increased above the gross assessed value of the real property for the latest assessment date covered by the appeal, regardless of the amount of the increase, the county assessor or township assessor (if any) making the assessment has the burden of proving that the assessment is correct.”

These provisions may not apply if there was a change in improvements, zoning, or use.

Continuance

A continuance of the hearing may be granted only if: (1) the request is made prior to the hearing; (2) good cause is shown; and (3) the request is served on all parties. A continuance requested less than 2 business days prior to the hearing may be granted only upon showing of extraordinary circumstances. See 52 IAC 4-7-2. Failure to comply with these requirements may result in the denial of the continuance request.

Evidence / Exhibits

The parties must present evidence supporting the requested assessment and explain the significance of the evidence presented. All evidence must be presented at the hearing. Evidence will not be accepted after the hearing unless it is requested by the IBTR. All evidence should be labeled prior to the hearing so that the proceedings will not be delayed or interrupted. Each document should be separately and consecutively labeled. (E.g., Petitioner Exhibit 1, Petitioner Exhibit 2; Respondent Exhibit A, Respondent Exhibit B.) Please label all documents in the lower right-hand corner. A coversheet listing each exhibit is requested. At the hearing, the exhibits do not need to be introduced in the order they are numbered. You must provide a complete set of exhibits to the IBTR at the hearing. You must also provide a complete set of exhibits to the opposing party. Materials submitted at the PTABOA hearing will not be made a part of the IBTR’s record *unless* submitted to the IBTR.

Exchange of Evidence (*this section does not apply to Small Claims Docket*)

A party to the appeal **must** provide the following to all other parties:

- (1) Copies of documentary evidence at least 5 business days before the hearing.
- (2) A list of witnesses and exhibits to be introduced at the hearing at least 15 business days before the hearing.

Failure to comply may serve as grounds to exclude the evidence or testimony. See 52 IAC 4-8-1.

Exchange of Evidence – Small Claims Docket

If requested not later than 10 business days prior to hearing by any party, the parties shall provide to all other parties copies of any documentary evidence and the names and addresses of all witnesses intended to be presented at the hearing at least 5 business days before the small claims hearing. See 52 IAC 4-8-2.

Failure to Appear

The failure of a party or a party's representative to appear at a hearing may constitute the basis for a default or dismissal of the appeal petition. See 52 IAC 4-9-4.

Small Claims Docket Information

(Applies only if the Petitioner accepted the Small Claims Option, Section 2 of Form 131)

Small claims procedures include 20 minute time limits for presentation of evidence and optional evidence exchange rules. Discovery and summary judgment motions are prohibited. If small claims status has been elected, any party may elect out by filing written notice no later than 30 days prior to the hearing date. See 52 IAC 4-5-5.

Stipulation Agreement

If the parties resolve the matter prior to the hearing date, the parties shall notify the IBTR that an agreement has been reached. See 52 IAC 4-9-3.

Additional information is available on the IBTR's website at <http://www.in.gov/ibtr> or by calling the IBTR at (317) 232-3786.