

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-032-02-1-5-00316
Petitioner: Henry H. Adams
Respondent: The Department of Local Government Finance
Parcel #: 009-20-13-0174-0013
Assessment Year: 2002

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

Procedural History

1. The informal hearing as described in Ind. Code § 6-1.1-4-33 was held February 3, 2004, in Lake County, Indiana. The Department of Local Government Finance (the DLGF) determined that the Petitioner's property tax assessment for the subject property was \$127,300 and notified the Petitioner on March 26, 2004.
2. The Petitioner filed a Form 139L on April 23, 2004.
3. The Board issued a notice of hearing to the parties dated May 6, 2004, that set the hearing for June 9, 2004. Following a request for continuance filed by Petitioner, Special Master Kathy J. Clark held a hearing at 3:00 p.m. on December 7, 2004, in Crown Point, Indiana. This hearing was again continued due to Petitioner's failure to provide exhibit copies to the hearing officer and Respondent.
4. Following a notice of hearing dated January 26, 2005, Special Master Kathy J. Clark reconvened the hearing at 1:00 p. m. on March 2, 2005, in Crown Point, Indiana.

Facts

5. The subject property is located at 329 Maid Marion Drive North, Schererville in St. John Township.
6. The subject property consists of a single-family, tri-level style, brick and frame dwelling on an 80' by 125' lot.
7. The Special Master did not conduct an on-site visit of the property.

8. The DLGF determined that the assessed value of subject property is \$29,400 for the land and \$97,900 for the improvements for a total value of \$127,300.
9. The Petitioner requested an assessed value of \$29,400 for the land and \$77,700 for the improvements for a total value of \$107,100.
10. Mr. Henry H. Adams, the owner of the property, and Ms. Diane Spenos, an assessor/auditor with the DLGF, were sworn as witnesses at the hearing.

Issues

11. Summary of Petitioner's contentions in support of an alleged error in the assessment:
 - a. The Petitioner contends that many items in the dwelling are either old and in need of repair or are outdated and would need to be remodeled to bring a good market price. The Petitioner stated that he intends to offer the subject property for sale as a "fixer upper" because of the cost to repair/remodel these items. *Adams testimony.*
 - b. According to the Petitioner, the following items are in need of repair or replacement:
 1. The driveway is sloped and cracked. *Petitioner Exhibits 6, 7.*
 2. The front steps, porch and rear patio are cracked. *Petitioner Exhibits 8, 9, 10, 12, 15.*
 3. The decorative brick is worn. *Petitioner Exhibit 11.*
 4. The cement block foundation is cracked and allows condensation to form in some areas of the crawl space. *Petitioner Exhibits 13, 14, 19, 20, 21, 22.*
 5. The windows are rotting and would need new construction windows due to deteriorating sills; an estimate for replacement windows came to \$10,016. *Petitioner Exhibits 16, 17, 18.*
 6. The shag carpeting needs to be replaced. *Petitioner Exhibits 23, 24.*
 7. There is pet damage to several interior doors and floors. *Petitioner Exhibits 25, 26, 27, 28.*
 8. The bathroom with the tub is outdated and needs new cabinetry. The bathroom with the shower has cracks in the shower walls and door. *Petitioner Exhibits 29, 30, 31, 32.*
 9. The kitchen cabinets are dark and old fashioned. The decorative "roof" above the cabinets is dated and should be removed. Also, the kitchen flooring is worn. *Petitioner Exhibits 33, 34, 35, 36.*
 10. The recreation room finish is also outdated. The drop ceiling tiles no longer fit tightly and the shag carpeting is outdated. *Petitioner Exhibits 37, 38, 39.*

The Petitioner states that these items should warrant a condition rating of “fair” instead of “average.” *Id*; *Petitioner Exhibit 40*; *Adams testimony*.

- c. The Petitioner contends that the recreation room area is improperly assessed as first floor living area and instead should be assessed as basement with some recreational type finish that reflects its lack of partition walls. *Petitioner Exhibits 37, 38, 39, 40*; *Adams testimony*.
- d. The Petitioner alleges that if the dwelling’s condition was changed to “fair,” the grade changed from C+1 to C, and the lower level correctly priced as basement with a type two recreation room instead of first floor living area, the correct total assessed value would be \$107,100. *Petitioner Exhibit 40*; *Adams testimony*.
- e. The Petitioner offers the following properties for consideration:

1. **1904 Kennedy Avenue** - This property is located approximately seven blocks from the subject property. *Adams testimony*. This property sold on October 24, 2001 for \$104,549 and the time adjusted price would be \$93,300. *Petitioner Exhibit 41, 42, 43*; *Adams testimony*. The first floor is 1595 with a basement showing 957 sq.ft. This property has a fireplace, three full bathrooms, more brick in the construction, a larger finished area, a detached garage, and a larger lot as compared to the subject property. *Petitioner Exhibit 42, page 2*; *Adams testimony*. There has also been a building permit issued for this property. *Adams testimony*.

2. **431 Concord Place** - This property is located approximately one half mile from subject property. *Adams testimony*. This is a ranch style dwelling currently assessed at \$112,100. Construction costs for ranch style homes are more expensive than for bi-level, tri-level, or quad-level homes and the square footage is less than the subject property. *Petitioner Exhibit 44*. This property sold on March 22, 1999 for \$108,000 and the time adjusted sales price would be \$107,300. *Petitioner Exhibit 44 and 45*; *Adams testimony*. Two building permits have been issued for this property. *Adams testimony*.

3. **2132 Robinhood Boulevard** - This property is located four blocks from the subject property. *Adams testimony*. This property has \$11,600 worth of residential yard improvements that the subject property does not have, such as a pool, hot tub, detached patio, and utility shed. It also has a fireplace and a wood deck. It has more increments of brick and more square footage than the subject property and is, in fact, 38% larger than the subject property. *Petitioner Exhibit 47*; *Id*. This property sold on December 3, 2004 at a foreclosure auction for \$145,000. *Petitioner Exhibit 47, page 3*; *Adams testimony*.

- f. The Petitioner stated that while he is acting as a private homeowner for this appeal, he is a certified Level II Indiana Assessor who has attended many annual education classes offered by the Indiana Assessor's Association, Inc. The Petitioner also obtained an Indiana Real Estate Salesperson license on June 14, 1994. *Petitioner Exhibit 46; Adams testimony.*
12. Summary of Respondent's contentions in support of the assessment:
- a. Respondent presented three comparable properties in the Petitioner's neighborhood. One is a tri-level dwelling and two are bi-level dwellings. The tri-level home sold for \$180,000. It is only two years newer than the subject property and is slightly smaller than the subject property (1901 sq.ft. versus 1944 sq.ft. for the subject property). The sale property also has the same grade and condition as the subject property. *Respondent Exhibit 4; page two; Spenos testimony.* The per square foot sales value of this property is \$89.75, whereas the subject property's per square foot assessed value is \$65.48. *Id.*
- b. Properties within the subject property's neighborhood sold for prices ranging from \$125,000 to \$180,000 during the eighteen month period surrounding the assessment used for choosing comparable sales information. The subject property's assessed value falls within this range at \$127,300. *Id.; Spenos testimony.*
- c. The Respondent offered the following response to the three comparable properties submitted by the Petitioner
1. **1904 Kennedy Avenue** – This property is smaller than the subject property dwelling and is assessed at \$138,100. Despite the dwelling being smaller, the Petitioner's property is assessed substantially lower than the comparable property. *Petitioner Exhibit 42; Spenos testimony.*
 2. **431 Concord Place** - This property is assessed at \$112,100. It is not located in the subject property's neighborhood and, in fact, is located in a neighborhood with a neighborhood factor of only .86. Moreover, this is a ranch style dwelling. Ranch style dwellings are not comparable with tri-level dwellings. Further it has no basement finished area and is substantially smaller than the subject property. *Petitioner Exhibit 44; Spenos testimony.*
 3. **2132 Robinhood Boulevard** - This property is not located in the same neighborhood as the subject property. It has a different neighborhood factor applied to the improvements and a lower base land rate. It has only 1,836 square feet of living area. Further, the foreclosure sale represents a distress sale and is not considered an arms length sale usable for comparison purposes. *Petitioner Exhibit 47; Spenos testimony.*

13. Summary of Petitioner's Reply:

- g. The Petitioner offered the following in response to the three comparable properties submitted by the Respondent:

1. **419 Pontiac Road** – This property is located in a different subdivision than the subject property that is more expensive in part due to the large trees. It also has more effective frontage than the subject property. *Respondent Exhibit 4, page 6; Adams testimony.*

2. **310 Queen Eleanor Drive** – This property is located in the same subdivision. However, the property is located on the most expensive street in the area. The dwelling is one or two years newer than the subject property. Building permits # 6422 issued September of 2001 and #6876 issued March of 2002 show work has been done on the dwelling. The dwelling was also upgraded in 1999. This dwelling has a fireplace and a pool, and is actually larger than the subject property. *Respondent Exhibit 4, page 4; Adams testimony.*

3. None of the three properties offered by the Respondent is truly located in the subject property's neighborhood because they are in different subdivisions or across the street from the subject property. *Respondent Exhibit 4, pages 2, 4, 6; Adams testimony.*

Record

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

- a. The Petition;
- b. The tape recording of the hearings labeled Lake County 925 and 674;
- c. Exhibits:

Petitioner Exhibit 1 – Notice of Assessment and Notice of Final Assessment,
Petitioner Exhibit 2 – Form 139L Appeal,
Petitioner Exhibit 3 – Notice of Hearing and Request for Continuance,
Petitioner Exhibit 4 – 1995 property record card and 1999 property record card dated April 23, 2004,
Petitioner Exhibit 5 – Subject property photograph,
Petitioner Exhibit 6 – Photograph of driveway and overgrown landscaping,

Petitioner Exhibit 7 – Photograph of cracked and sunken concrete at garage,
Petitioner Exhibit 8 – Photograph of cracked and sunken stoop,
Petitioner Exhibit 9 – Photograph of cracked and sinking open frame porch,
Petitioner Exhibit 10 – Photograph of cracks in foundation below open frame porch,
Petitioner Exhibit 11 – Photograph of bricks crumbling,
Petitioner Exhibit 12 – Photograph of open frame porch foundation sinking,
Petitioner Exhibit 13 – Photograph of cracks in exterior foundation,
Petitioner Exhibit 14 – Photograph of foundation cracks,
Petitioner Exhibit 15 – Photograph of cracked and sinking patio,
Petitioner Exhibit 16 – Photograph of window frames and sills rotted,
Petitioner Exhibit 17 – Photograph of exterior storm windows seals exposed,
Petitioner Exhibit 18 – Photograph of window sills,
Petitioner Exhibit 19 – Photograph of interior basement cracks,
Petitioner Exhibit 20 – Photograph of interior and floor,
Petitioner Exhibit 21 – Photograph of floor of crawl space,
Petitioner Exhibit 22 – Photograph of cracks in floor,
Petitioner Exhibit 23 – Photograph of gold shag carpet,
Petitioner Exhibit 24 – Photograph of orange shag carpet,
Petitioner Exhibit 25 – Photograph of patio door and dog,
Petitioner Exhibit 26 – Photograph of scratched interior doors and trim,
Petitioner Exhibit 27 – Photograph of paneling,
Petitioner Exhibit 28 – Photograph of trim on doors,
Petitioner Exhibit 29 – Photograph of bathroom with dated cabinets,
Petitioner Exhibit 30 – Photograph of cracked tile in shower and seams,
Petitioner Exhibit 31 – Photograph of seams in bathroom,
Petitioner Exhibit 32 – Photograph of shower doors,
Petitioner Exhibit 33 – Photograph of outdated kitchen,
Petitioner Exhibit 34 – Photograph of dark cabinets,
Petitioner Exhibit 35 – Photograph of vinyl tile floors,
Petitioner Exhibit 36 – Photograph of design on vinyl tile worn off,
Petitioner Exhibit 37 – Photograph of lower level recreation room with no partitions,
Petitioner Exhibit 38 – Photograph of lower level recreation room open area,
Petitioner Exhibit 39 – Photograph of lower level ceiling tiles,
Petitioner Exhibit 40 – Petitioner’s proposed property record card,
Petitioner Exhibit 41 – Copy of time adjustment rate card used by CLT,
Petitioner Exhibit 42 – Property record card for 1904 Kennedy Avenue,
Petitioner Exhibit 43 – Sales disclosure for 1904 Kennedy Avenue,
Petitioner Exhibit 44 – Property record card for 431 Concord Place,
Petitioner Exhibit 45 – Sales Disclosure for 431 Concord Place,

Petitioner Exhibit 46 – Certification of property owner,
 Petitioner Exhibit 47 – Property record card, sales disclosure and
 photograph for 2132 Robinwood Boulevard,
 Respondent Exhibit 1 – Form 139L Petition,
 Respondent Exhibit 2 – Property record card for subject property,
 Respondent Exhibit 3 – Subject property photograph,
 Respondent Exhibit 4 – Comparable property record cards and
 photographs,
 Board Exhibit A - Form 139L,
 Board Exhibit B - Notice of Hearing,
 Board Exhibit C – Hearing Sign In Sheet.

d. These Findings and Conclusions.

Analysis

15. The most applicable governing cases are:
- a. A Petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Twp Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also, Clark v. State Bd. of Tax Comm’rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998).
 - b. In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer’s duty to walk the Indiana Board . . . through every element of the analysis”).
 - c. Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner’s evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner’s evidence. *Id: Meridian Towers*, 805 N.E.2d at 479.

Condition

16. The Petitioner failed to provide sufficient evidence to establish a prima facie case. This conclusion was arrived at because:
- a. The Petitioner contends that the condition of the subject property is “fair” rather than “average.” According to Petitioner, the subject property would be sold as a “fixer-upper.” *Adams testimony*.

- b. A condition rating is a “rating assigned each structure that reflects its effective age in the market.” *See* REAL PROPERTY ASSESSMENT GUIDELINES, VERSION A, app. B, at 5, (incorporated by reference at 50 IAC 2.3-1-2). A condition rating is determined by relating the structure to comparable structures within the subject property’s neighborhood. *Id.* A property of “average” condition has “normal wear and tear.” *Id.* at Chap. 3, pg. 60. In an “average” dwelling, “there are typically minor repairs that are needed along with some refinishing.” *Id.* However, “most of the major components are still viable and are contributing to the overall utility and value of the property.” *Id.* A property in “fair” condition, on the other hand, shows “marked deterioration” in the structure. *Id.* “There are a substantial number of repairs that are needed” and “many items need to be refurbished, overhauled, or improved.” *Id.* A dwelling in “fair” condition has “deferred maintenance that is obvious.” *Id.*
- c. The Petitioner submitted photographs of exterior and interior items to demonstrate the condition of the subject dwelling. These photographs, however, show merely cosmetic issues like a cracked driveway, outdated cabinets and shag carpet. Minor repairs and the need for refinishing are anticipated in a dwelling of “average” condition. GUIDELINES, at Chap. 3, pg. 60. Further, the Petitioner provided no evidence that the condition of the subject property differs from other dwellings in the subject property’s neighborhood. *Petitioner Exhibits 5 – 36; Adams testimony.*
- d. Where the Petitioner has not supported his claim with probative evidence, the Respondent’s duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Indus. v. Dep’t of Gov’t Fin.*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

Grade

- 17. The Petitioner failed to provide sufficient evidence to establish a prima facie case. This conclusion was arrived at because:
 - a. The Petitioner contends the grade of the subject dwelling should be C instead of C+1. *Petitioner Exhibit 4; Adams testimony.*
 - b. Grade is “[t]he classification of an improvement based on certain construction specifications, design and quality of materials and workmanship.” GUIDELINES, glossary at 9.
 - c. Respondent’s Exhibit 4 indicates that the bi-level and tri-level dwellings sold within the subject property’s neighborhood are all graded C+1 with the exception of one graded C+2. Likewise, the properties that Petitioner offered as comparable properties are all graded C+1.

- d. Petitioner failed to offer any testimony or other evidence to support his statement that the grade should be C instead of a C+1. *Adams testimony*. Petitioner offered no evidence to support any contention that the workmanship, design or quality of his property differed from the quality of those the Respondent offered as comparable properties. In fact, Petitioner's own comparable properties were graded a C+1.
- d. A taxpayer must offer "specific evidence tied to the descriptions of the various grade classifications" to make a prima facie case. *Sollers Pointe, Co. v. Dep't of Local Gov't Fin.*, 790 N.E.2d 185,191 (Ind. Tax Ct. 2003). Statements unsupported by probative evidence are conclusory and of no value to the Board in making its determination. *Whitley Products, Inc. v. State Bd. of Tax Comm'rs*, 704 N.E.2d 1113 (Ind. Tax 1998); and *Herb v. State Bd. of Tax Comm'rs*, 656 N.E.2d 1230 (Ind. Tax 1998).
- e. Where the Petitioner has not supported his claim with probative evidence, the Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Indus. v. Dep't of Gov't Fin.*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

Finished Area

- 18. The Petitioner failed to provide sufficient evidence to establish a prima facie case. This conclusion was arrived at because:
 - a. The Petitioner contends that the lower level of the subject property should be assessed as a basement recreation room because of its lack of partitions. *Petitioner Exhibit 40; Adams testimony*.
 - b. Petitioner does not dispute that his property is a tri-level home. A tri-level is a "split-level design of 3 levels or more, exclusive of any basement." GUIDELINES, at Chap. 3, pg. 12. A tri-level has a "first floor partially below grade" and an "entry or foyer at a level between the first and second floor." *Id.* Thus, despite the fact that the first floor living area is partially below grade and is undivided, it is not defined or assessed as a basement.
 - c. Petitioner has provided no evidence that the lower level living area is a basement rather than a "first floor partially below grade." GUIDELINES, at Chap. 3, pg. 12. Thus, Petitioner has provided no evidence that the first floor living area should be assessed as a basement recreation room. Where the Petitioner has not supported his claim with probative evidence, the Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Indus. v. Dep't of Gov't Fin.*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

Value/Comparable Properties

19. The Petitioner failed to provide sufficient to establish a prima facie case. This conclusion was arrived at because:
- a. The subject property is assessed for \$127,300. The Petitioner contends the corrected value should be \$107,100. *Petitioner Exhibit 4; Adams testimony.* The Petitioner submitted a proposed property record card with changes to the lower level, the grade and the condition. As noted in the above findings, the Petitioner failed to substantiate any of these contentions. *Petitioner Exhibit 4.*
 - b. Petitioner offered three “comparable” properties to support his claim that the subject property should be assessed at \$107,100. *Petitioner Exhibits 42, 43, 47.* However, Petitioner did not provide sufficient explanation of these properties’ comparability to render his analysis probative of the subject property’s market value-in-use.
 1. **2132 Robinhood Boulevard** - This property sold on December 3, 2004 at a foreclosure auction for \$145,000. *Petitioner Exhibit 47, page 3; Adams testimony.* “Fair market value’ is what a willing buyer, under no compulsion to buy, would pay a willing seller, under no compulsion to sell.” *Second National Bank of Richmond v. State*, 366 N.E. 2d 694, 696 (Ind. Ct. App. 1977). As the property owner in a foreclosure sale is not a willing seller under no compulsion to sell, this sale, and the resulting sales price, does not represent fair market value of this property to use as a comparable sale.
 2. **431 Concord Place** - This property is approximately one half mile from subject property and, in fact, is located in a different neighborhood with a different neighborhood factor. *Petitioner Exhibit 44; Adams testimony; Spenos testimony.* The only evidence Petitioner offered to support his comparison was that construction costs for ranch style homes are more expensive than for tri-levels. It was incumbent upon the Petitioner to explain in detail how the properties, being in different neighborhoods, were comparable. *Blackbird Farms Apts. v. Dep’t of Local Gov’t Fin.*, 765 N.E.2d 711, 715 (Ind. Tax Ct. 2002). Petitioner did not explain how the neighborhoods compared. Nor did Petitioner even explain how the dwellings were comparable. Petitioner’s unsupported contention that this property is comparable is not probative. “A taxpayer’s conclusory statement that something is comparable does not constitute probative evidence.” *Blackbird Farms Apts.* at 715.
 3. **1904 Kennedy Avenue** – According to Petitioner, this property sold on October 24, 2001 for \$104,549 and the time adjusted price would be \$93,300. *Petitioner Exhibit 41, 42, 43; Adams testimony.* The Petitioner stated that the first floor of the property is 1595 sq.ft. and it has

a basement showing 957 sq.ft. This property has a fireplace, three full bathrooms, more brick in the construction, a larger finished area, a detached garage, and a larger lot as compared to the subject property. *Petitioner Exhibit 42, page 2; Adams testimony.* In order to effectively use the sales comparison approach as evidence in a property assessment appeal, the proponent of such evidence must establish the comparability of the properties being examined. Conclusory statements that a property is “similar” or “comparable” to another property do not constitute probative evidence of the comparability of the two properties. *See Long v. Wayne Twp. Assessor*, 821 N.E.2d 466, 470 (Ind. Tax Ct. 2005). Instead, the proponent must identify the characteristics of the subject property and explain how those characteristics compare to the characteristics of the purportedly comparable properties. *Id* at 471. The proponent likewise must explain how any differences between the properties affect their relative market values-in-use. *Id.* In the case at bar, the Petitioner does not identify how the properties are similar or what makes these properties “comparable.” The Petitioner only listed several characteristics of the 1904 Kennedy Avenue property such as having three full bathrooms and a detached garage. Petitioner did not identify how these characteristics compared with the subject property. Further, while Petitioner stated the 1904 Kennedy Avenue property had “more” brick in the construction and a “larger” lot than the subject property, he did not indicate how those differences affected the relevant market value-in-use as required by *Long*. 821 N.E.2d at 471. Finally, the Petitioner does not explain why these particular characteristics were chosen or why these characteristics are the most reflective characteristics of the properties’ respective values. In short, while the Petitioner engaged in some level of comparison, he did not provide sufficient explanation to render his analysis probative of the subject property’s market value-in-use.

- c. The Petitioner also referred to various building permits issued to the three properties submitted, but failed to provide any information on the purpose for the permits, their monetary value, or how this information would relate to the subject property. In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer's duty to walk the Indiana Board . . . through every element of the analysis”).
- d. The Petitioner failed to present sufficient evidence that the current assessed value is incorrect. Where the Petitioner has not supported the claim with probative evidence, the Respondent’s duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Indus. v. Dep’t of Local Gov’t Fin.*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

Conclusion

20. Petitioner failed to establish a prima facie case on all issues. The Board finds for the Respondent.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should not be changed.

ISSUED: _____

Commissioner,
Indiana Board of Tax Review

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. You must name in the petition and in the petition's caption the persons who were parties to any proceeding that led to the agency action under Indiana Tax Court Rule 4(B)(2), Indiana Trial Rule 10(A), and Indiana Code § 4-21.5-5-7(b)(4), § 6-1.1-15-5(b). The Tax Court Rules provide a sample petition for judicial review. The Indiana Tax Court Rules are available on the Internet at <http://www.in.gov/judiciary/rules/tax/index.html>, The Indiana Trial Rules are available on the Internet at <http://www.in.gov/judiciary/rules/trialproc/index.html>. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>.