

**STATE OF INDIANA
Board of Tax Review**

HOLD EVERYTHING LLC,)	On Appeal from the Tippecanoe County
)	Property Tax Assessment Board
Petitioner,)	of Appeals
)	
v.)	Petition for Review of Assessment, Form 131
)	Petition No. 79-026-01-1-4-00005
TIPPECANOE COUNTY PROPERTY)	Parcel No. 164052000013
TAX ASSESSMENT BOARD OF)	
APPEALS And WABASH TOWNSHIP)	
ASSESSOR,)	
)	
Respondents.)	

Findings of Fact and Conclusions of Law

The Indiana Board of Tax Review (State Board), as successor to the Appeals Division of the State Board of Tax Commissioners, having reviewed the facts and evidence, and having considered the issues, now makes the following findings of fact and conclusions of law.

Issues

1. Whether the correct pricing schedule has been applied to the metal storage buildings.
2. Whether Buildings #5, #7, and #9 are measured correctly.
3. Whether the office building and storage buildings have the correct wall height and plumbing fixture count.
4. Whether the retention pond is correctly valued.

Findings of Fact

1. If appropriate, any finding of fact made herein shall also be considered a conclusion of law. Also, if appropriate, any conclusion of law made herein shall also be considered a finding of fact.

2. Pursuant to Ind. Code § 6-1.1-15-3, Joseph D. Geeslin, Jr. of Geeslin & Associates on behalf of Hold Everything LLC (Petitioner), filed a Form 131 petition requesting a review by the State Board. The Form 131 petition was filed on September 24, 2001. The Tippecanoe County Property Tax Assessment Board of Appeals (PTABOA) Notification of Final Assessment Determination on the underlying Form 130 is dated July 19, 2001

3. Pursuant to Ind. Code § 6-1.1-15-4, a hearing was held on December 19, 2001 before Hearing Officer Joan Rennick. Testimony and exhibits were received into evidence. George Spenos and William H. Price of Geeslin and Associates and C. Barry Rubin, a principal of Hold Everything, LLC represented the Petitioner. Lawrence J. Lahrman, PTABOA member, and Bob McKee, Tippecanoe County Assessor, represented the PTABOA. Eleanor J. Mlynarik, Wabash Township Assessor, and Gary Smith of Appraisal Research Co., represented Wabash Township.

4. At the hearing, the subject Form 131 petition was made a part of the record and labeled Board Exhibit A. The Notice of Hearing on Petition was labeled Board Exhibit B. In addition, the following exhibits were submitted to the Appeals Division:
Petitioner's Exhibit 1 - Issues and explanation of evidence
Petitioner's Exhibit 2 – Trachte Building Systems single-story building specifications
Petitioner's Exhibit 3 - Copy of "Trachte" Home Page
Petitioner's Exhibit 5 - 50 IAC 2.2-11-2(33) Model: GCI - Mini-Warehouse
Petitioner's Exhibit 6 - 50 IAC 2.2-11 A.4 GCK pricing

Petitioner's Exhibit 7 - Revised property record card (PRC) with GCK pricing

Petitioner's Exhibit 8 – 50 IAC 2.2-15 Unit-in-Place Schedule

Petitioner's Exhibit 9 - Copy of site plan

Petitioner's Exhibit 10 - Letter from Trachte Building Systems

Petitioner's Exhibit 11 - Copy of blue prints of buildings

Petitioner's Exhibit 13 – Withdrawal Agreement

Respondent's Exhibit 1 - Current PRC of subject property

Respondent's Exhibit 2 - 50 IAC 2.2.10-6 with highlighted areas and 50 IAC 2.2-11-5 with highlighted areas

5. At the hearing, the Hearing Officer requested from the Petitioner additional evidence. The additional information requested consisted of the following: a video tape and a copy of the State Board Final Determination for a property in Shelby County. The Petitioner was given until January 7, 2002 to submit this information. The Petitioner responded in a timely manner. The Request for Additional Evidence and the Petitioner's responses are labeled Board Exhibit C and Petitioner's Exhibits 4 and 12, respectively.
6. The subject property is located at 1058 Sagamore Parkway W., West Lafayette, Wabash Township, Tippecanoe County.
7. The Hearing Officer did not view the subject property.

Issue No. 2 - Whether Buildings #5, #7, and #9 are measured correctly.

Issue No. 3 - Whether the office building and storage buildings have the correct wall height and plumbing fixture count.

Issue No. 4 - Whether the retention pond is correctly valued.

8. At the hearing, Mr. Price stated Issues 2, 3, and 4 were resolved with the Township via the Form 133 Correction of Error process. Mr. Price then signed a

Withdrawal Agreement (Petitioner's Exhibit 13) withdrawing these issues from review by the State Board.

9. Mr. Price further stated the values shown by the PTABOA on the Form 115 are incorrect and the correct values are what is shown on the Township's corrected PRC: Land \$151,300 and Improvements \$664,800 (Respondent's Exhibit 1).

Issue No. 1 - Whether the correct pricing schedule has been applied to the metal storage buildings.

10. The subject improvements under appeal consist of a one-story concrete block office building (Commercial Building #1) and eight (8) self-storage structures. The one-story concrete block office building is not under appeal. The eight (8) structures are presently valued from the GCI pricing schedule as mini-warehouses.
11. The eight (8) self-storage buildings under appeal have the following characteristics:
 - a. These are metal structures on a concrete slab, 8 feet high with decorative concrete block veneer ends;
 - b. The structures are a "Trachte" brand pre-engineered 26-gauge zinc coated steel with 28- gauge interior partitions. All sections arrived by truck and were assembled on site; and
 - c. A video tape (Petitioner's Exhibit 4) of the subject buildings shows the pre-engineered features characteristic of GCK structures that are present.

Price testimony & Petitioner's Exhibit 4.
12. The subject buildings do not conform to the GCI Pricing Model in 50 IAC 2.2-11-2(33). Some of the differences include specifications for the foundation, wall type, openings, and wall height. The storage units have no heat and contain one incandescent light bulb per unit. *Price testimony & Petitioner's Exhibit 5.*

13. The storage buildings are mini-warehouses and have been assessed according to the Regulation. Deviations from the model have been considered in the lower grades assigned to the structures. *McKee testimony.*
14. The GCK schedule does not include use type descriptions, but special purpose design buildings are not valued using the GCK schedule. Mini-warehouses are special purpose designed buildings. *Smith testimony.*
15. The storage buildings are correctly assessed as Wall Type 1 that includes metal siding. The grade has been appropriately lowered to “D-2” and the Regulation specifically states mini-warehouses are to be priced from the GCI schedule. *Smith testimony.*
16. There is a vast difference in the pricing of partitions between the GCK schedule and the GCI schedule. The subject buildings were not built as unfinished warehouses at unfinished occupancies and do not fit the GCK pricing schedule. *Smith testimony.*
17. Special purpose design is not defined in the manual. *Spenos testimony.*
18. The GCK schedule was developed for the pricing of pre-engineered and pre-designed buildings of commercial nature and not dependent on use, but rather on occupancy. The subject buildings are "kit" type construction and the partitions were added for the current use, but could be modified for another use. *Price testimony.*
19. The pre-fab concept expedites construction, but not necessarily costs. *Lahrman testimony.*
20. The Selection of Schedules in the manual have been changed on appeal and once the GCK pricing schedule became a part of the Regulation, many structures have been changed to that pricing. *Price testimony.*

Conclusions of Law

1. The Petitioner is statutorily limited to the issues raised on the Form 130 petition filed with the PTABOA or issues that are raised as a result of the PTABOA's action on the Form 130 petition. Ind. Code §§ 6-1.1-15-1, -2.1, and -4. See also the Forms 130 and 131 petitions. In addition, Indiana courts have long recognized the principle of exhaustion of administrative remedies and have insisted that every designated administrative step of the review process be completed. *State v. Sproles*, 672 N.E. 2d 1353 (Ind. 1996); *County Board of Review of Assessments for Lake County v. Kranz* (1964), 224 Ind. 358, 66 N.E. 2d 896. Regarding the Form 130/131 process, the levels of review are clearly outlined by statute. First, the Form 130 petition is filed with the County and acted upon by the PTABOA. Ind. Code §§ 6-1.1-15-1 and -2.1. If the taxpayer, township assessor, or certain members of the PTABOA disagree with the PTABOA's decision on the Form 130, then a Form 131 petition may be filed with the State Board. Ind. Code § 6-1.1-15-3. Form 131 petitioners who raise new issues at the State level of appeal circumvent review of the issues by the PTABOA and, thus, do not follow the prescribed statutory scheme required by the statutes and case law. Once an appeal is filed with the State Board, however, the State Board has the discretion to address issues not raised on the Form 131 petition. *Joyce Sportswear Co. v. State Board of Tax Commissioners*, 684 N.E. 2d 1189, 1191 (Ind. Tax 1997). In this appeal, such discretion will not be exercised and the Petitioner is limited to the issues raised on the Form 131 petition filed with the State Board.

2. The State Board is the proper body to hear an appeal of the action of the County pursuant to Ind. Code § 6-1.1-15-3.

A. Indiana's Property Tax System

3. Indiana's real estate property tax system is a mass assessment system. Like all other mass assessment systems, issues of time and cost preclude the use of assessment-quality evidence in every case.
4. The true tax value assessed against the property is not exclusively or necessarily identical to fair market value. *State Board of Tax Commissioners v. Town of St. John*, 702 N.E. 2d 1034, 1038 (Ind. 1998)(*Town of St. John V*).
5. The Property Taxation Clause of the Indiana Constitution, Ind. Const. Art. X, § 1 (a), requires the State to create a uniform, equal, and just system of assessment. The Clause does not create a personal, substantive right of uniformity and equality and does not require absolute and precise exactitude as to the uniformity and equality of each *individual* assessment. *Town of St. John V*, 702 N.E. 2d at 1039 – 40.
6. Individual taxpayers must have a reasonable opportunity to challenge their assessments. But the Property Taxation Clause does not mandate the consideration of whatever evidence of property wealth any given taxpayer deems relevant. *Id.* Rather, the proper inquiry in all tax appeals is “whether the system prescribed by statute and regulations was properly applied to individual assessments.” *Id.* at 1040. Only evidence relevant to this inquiry is pertinent to the State Board's decision.

B. Burden

7. Ind. Code § 6-1.1-15-3 requires the State Board to review the actions of the PTABOA, but does not require the State Board to review the initial assessment or undertake reassessment of the property. The State Board has the ability to decide the administrative appeal based upon the evidence presented and to limit its review to the issues the taxpayer presents. *Whitley Products, Inc. v. State*

Board of Tax Commissioners, 704 N.E. 2d 1113, 1118 (Ind. Tax 1998) (citing *North Park Cinemas, Inc. v. State Board of Tax Commissioners*, 689 N.E. 2d 765, 769 (Ind. Tax 1997)).

8. In reviewing the actions of the PTABOA, the State Board is entitled to presume that its actions are correct. “Indeed, if administrative agencies were not entitled to presume that the actions of other administrative agencies were in accordance with Indiana law, there would be a wasteful duplication of effort in the work assigned to agencies.” *Bell v. State Board of Tax Commissioners*, 651 N.E. 2d 816, 820 (Ind. Tax 1995). The taxpayer must overcome that presumption of correctness to prevail in the appeal.
9. It is a fundamental principle of administrative law that the burden of proof is on the person petitioning the agency for relief. 2 Charles H. Koch, Jr., *Administrative Law and Practice*, § 5.51; 73 C.J.S. Public Administrative Law and Procedure, § 128. See also Ind. Code § 4-21.5-2-4(a)(10) (Though the State Board is exempted from the Indiana Administrative Orders & Procedures Act, it is cited for the proposition that Indiana follows the customary common law rule regarding burden).
10. Taxpayers are expected to make factual presentations to the State Board regarding alleged errors in assessment. *Whitley*, 704 N.E. 2d at 1119. These presentations should both outline the alleged errors and support the allegations with evidence. “Allegations, unsupported by factual evidence, remain mere allegations.” *Id* (citing *Herb v. State Board of Tax Commissioners*, 656 N.E. 2d. 890, 893 (Ind. Tax 1995)). The State Board is not required to give weight to evidence that is not probative of the errors the taxpayer alleges. *Whitley*, 704 N.E. 2d at 1119 (citing *Clark v. State Board of Tax Commissioners*, 694 N.E. 2d 1230, 1239, n. 13 (Ind. Tax 1998)).
11. The taxpayer’s burden in the State Board’s administrative proceedings is two-fold: (1) the taxpayer must identify properties that are similarly situated to the

contested property, and (2) the taxpayer must establish disparate treatment between the contested property and other similarly situated properties. In this way, the taxpayer properly frames the inquiry as to “whether the system prescribed by statute and regulations was properly applied to individual assessments.” *Town of St. John V*, 702 N.E. 2d at 1040.

12. The taxpayer is required to meet his burden of proof at the State administrative level for two reasons. First, the State Board is an impartial adjudicator, and relieving the taxpayer of his burden of proof would place the State Board in the untenable position of making the taxpayer’s case for him. Second, requiring the taxpayer to meet his burden in the administrative adjudication conserves resources.
13. To meet his burden, the taxpayer must present probative evidence in order to make a prima facie case. In order to establish a prima facie case, the taxpayer must introduce evidence “sufficient to establish a given fact and which if not contradicted will remain sufficient.” *Clark*, 694 N.E. 2d at 1233; *GTE North, Inc. v. State Board of Tax Commissioners*, 634 N.E. 2d 882, 887 (Ind. Tax 1994).
14. In the event a taxpayer sustains his burden, the burden then shifts to the local taxing officials to rebut the taxpayer’s evidence and justify its decision with substantial evidence.² Charles H. Koch, Jr. at §5.1; 73 C.J.S. at § 128. See *Whitley*, 704 N.E. 2d at 1119 (The substantial evidence requirement for a taxpayer challenging a State Board determination at the Tax Court level is not “triggered” if the taxpayer does not present any probative evidence concerning the error raised. Accordingly, the Tax Court will not reverse the State Board’s final determination even though the taxpayer demonstrates flaws in it).

C. Review of Assessments After *Town of St. John V*

15. Because true tax value is not necessarily identical to market value, any tax appeal that seeks a reduction in assessed value solely because the assessed

value assigned to the property does not equal the property's market value will fail.

16. Although the Courts have declared the cost tables and certain subjective elements of the State Board's regulations constitutionally infirm, the assessment and appeals process continue under the existing rules until a new property tax system is operative. *Town of St. John V*, 702 N.E. 2d at 1043; *Whitley*, 704 N.E. 2d at 1121.
17. *Town of St. John V* does not permit individuals to base individual claims about their individual properties on the equality and uniformity provisions of the Indiana Constitution. *Town of St. John*, 702 N.E. 2d at 1040.

Issue No. 1 - Whether the metal storage buildings should be priced from the GCK schedule.

18. The State Board's Regulation 50 IAC 2.2-10-6.1 provides an explanation of how to determine a base rate. Specifically, base rates are given for a range of perimeter to area ratios for specific construction types for various use and finish types. Models are provided as conceptual tools to use to replicate reproduction cost of a structure using typical construction materials assumed to exist for a given use type. Use type represents the model that best describes the structure.
19. Because of the numerous models provided, the base rates are divided into four association groupings, namely: (1) General Commercial Mercantile ("GCM"); (2) General Commercial Industrial ("GCI"); (3) General Commercial Residential ("GCR"); and (4) General Commercial Kit ("GCK"). Three of the four groupings contain use type descriptions in order to aid in selection. The GCK schedule is the exception.

20. "...(GCK) does not include use type descriptions. This schedule is utilized for valuing pre-engineered and pre-designed pole buildings, which are used for commercial and industrial purposes. A format has been developed to value the base building on a perimeter to area ratio basis and to adjust the value based on various individual components of the building. Buildings classified as a special purpose design are not value using the GCK pricing schedule." 50 IAC 2.2-10-6.1(a)(1)(D).
21. In a nutshell, when selecting the appropriate pricing schedule, there are only four factors to be considered in determining whether or not the GCK schedule is appropriate for valuing a structure. These factors are (1) whether the structure is pole framed; (2) whether the structure is pre-engineered; (3) whether the structure is for commercial or industrial use; and (4) whether the structure is a special purpose designed building. Therefore, if a building is a pre-engineered pole framed or light metal building used for commercial or industrial purposes, and is not a special purpose design building, the GCK schedule is the appropriate schedule for valuing the building.
22. To meet his burden, the taxpayer must present probative evidence in order to make a prima facie case. In order to establish a prima facie case, the taxpayer must introduce evidence "sufficient to establish a given fact and which if not contradicted will remain sufficient." *Clark*, 694 N.E. 2d at 1233; *GTE North, Inc. v. State Board of Tax Commissioners*, 634 N.E. 2d 882, 887 (Ind. Tax 1994).
23. The Petitioner bears the responsibility of presenting probative evidence in order to make a prima facie case. In order to establish a prima facie case, the Petitioner must present evidence sufficient to establish a given fact that if not contradicted will remain fact.
24. It is the Petitioner's contention that the mini-warehouse structures under review should be valued using the GCK pricing schedule and not the GCI pricing schedule. The Petitioner opined that the structures are pre-engineered "kit" type

buildings having 26 gauge metal skin, steel girts and purlins, low sloping roofs, are of steel post and beam construction, and have metal panels on the interior.

25. To this purpose the Petitioner submitted a video tape (Petitioner's Exhibit 4), copies of building blueprints (Petitioner's Exhibit 11), a specification sheet from Trachte Building Systems (Petitioner's Exhibit 2), a letter from Rick Janssen of Trachte Building Systems (Petitioner's Exhibit 10) and a State Board Final Determination (Petitioner's Exhibit 12).
26. Before applying the evidence to reduce the contested assessment, the State Board must first analyze the reliability and probity of the evidence to determine what, if any, weight to accord it.

Review of Petitioner's Evidence

27. The Petitioner's testimony, blueprints, Trachte Building Systems specifications for one-story self storage design and a video tape showed structures with certain features that would seem to qualify the buildings as potential candidates for the GCK pricing. The fact that the structures have decorative concrete block at the ends of the buildings would not, by itself, disqualify the buildings for such consideration.
28. The Petitioner submitted a State Board Final Determination (Petitioner's Exhibit 12) on an appeal for a structure located in Shelby County. The Petitioner opines that this determination was presented into evidence to address the objections of a "special purpose" design used by the local taxing officials.
29. It should be noted the structure in the above appeal and the structures presently under review in this appeal are devoid of any similarities between them other than the issue of the application of the GCK schedule. The structure in Petitioner's Exhibit 12 is a 320,972 square foot (SF) building with the major section of the structure being 40 feet high. The structure's usages included

manufacturing, warehousing, small shop and industrial office. In the case at bar, the property under review is a mini-warehouse facility consisting of nine (9) buildings with wall heights of 9 feet and are typically 30 feet wide with varying lengths of 142 feet to 200 feet.

30. In the Shelby County appeal, the local officials had determined the structure did not qualify to be valued from the GCK pricing schedule due to its size (400 feet x 700 feet), having been built at two (2) different time frames, having an average wall height of 40 feet with a bay area of 52 feet, and that the building was not pre-engineered but a “special purpose” building.
31. In the same appeal, the State Board’s hearing officer determined the evidence presented by the Petitioner was enough to shift the burden to the local assessing officials to rebut the taxpayer’s evidence. However, the local officials relied heavily on the issue of size of the structure and special purpose design to disqualify the building from GCK pricing, but they presented no supporting documentation to these claims. In essence the statements presented represented allegations as to why the structure was disqualified.

Special Purpose Design

32. In the case at bar, the crux of the appeal is whether or not the subject structures (mini-warehouses) are of special purpose design thus disqualifying the buildings from being valued using the GCK pricing schedule.
33. The mini-warehouse structures under review are constructed of metal and concrete block and configured in the following manner:
Building 2 – 30 feet x 182 feet - 5,460 square feet (SF) – 49 units (openings)
Building 3 – 30 feet x 182 feet – 5,460 SF – 49 units (openings)
Building 4 – 30 feet x 182 feet – 5,460 SF - 49 units (openings)
Building 5 - 15 feet x 122 feet and 30 feet by 60.5 feet – 3,645 SF – 18 units

(openings)

Building 6 – 30 feet x 82 and 20 feet x 60 feet – 3,660 SF – 28 units (openings)

Building 7 – 30 feet x 191 feet – 5,730 SF – 30 units (openings)

Building 8 – 30 feet x 200 feet – 6,000 SF – 40 units (openings)

Building 9 – 30 feet x 200 feet – 6,000 SF – 40 units (openings)

34. The structures are one-story buildings, rectangular in shape, having minimal lighting, 9-foot wall heights, no air conditioning or plumbing, with the individual buildings being separated from one another by approximately 21 to 24 feet.
35. It is the Petitioner's contention the structures are not special purpose design and can be easily reconfigured for other purposes. In support of this is a letter from Rick Janssen of Trachte Building Systems. In this letter Mr. Janssen states in part, "We provide a building system primarily for the self storage industry yet our buildings could easily be adapted for a variety of uses."
36. The Respondents on the other hand, determined the structures to be of special purpose design. The Respondents stated the grade was lowered to a "D-2" to account for the metal siding. And in addition, the Respondent pointed to 50 IAC 2.2-11-5, Selection of Schedules, which states, "The following is an alphabetical list of various commercial and industrial improvements. The list shows the use-type from Schedule A or, if Schedule A does not apply, the proper schedule to be used in computing the reproduction cost. This list refers to commercial and industrial type construction." In particular the Respondents pointed to (a)(81) mini-warehouses – which indicated the proper schedule for computing the reproduction cost to be GCI mini-warehouse.
37. In the past, parties to appeals have argued the Regulation failed to define the meaning of special purpose design. This is no longer the case, the Indiana Tax Court in *LDI Manufacturing Co., Inc. v. State Board of Tax Commissioners*, 759 N.E. 2d 685 (Ind. Tax 2001) referred to technical, appraisal terms to define it. The Tax Court defined a "special-purpose property" or a "special-design

property” as “[a] limited-market property with unique physical design, special construction materials, or a layout that restricts its utility to the use for which it was built [.]” Appraisal Institute, *The Appraisal of Real Estate* 25 (12th ed.2001).

38. As previously stated, the Petitioner bears the responsibility of presenting probative evidence in order to make a prima facie case. In order to establish a prima facie case, the Petitioner must present evidence sufficient to establish a given fact that if not contradicted will remain fact.
39. On the issue of applying the GCK pricing schedule the Petitioner must show the GCK schedule is appropriate for valuing the subject structures. The Petitioner must show that the structures fit the four (4) factors established to qualify for the GCK pricing, namely: (1) whether the structure is pole framed; (2) whether the structure is pre-engineered; (3) whether the structure is for commercial or industrial use; and (4) whether the structure is a special purpose designed building. Therefore, if a building is a pre-engineered pole framed or light metal building used for commercial or industrial purposes, and is not a special purpose design building, the GCK schedule is the appropriate schedule for valuing the building.
40. Some of the Petitioner’s evidence does lend support to their position that the structure is of pole-framed construction, pre-engineered, and used for commercial purposes (video, blueprints, Trachte Building Systems specifications). However, in support of this evidence is a letter from Rick Janssen of Trachte Building Systems. In his letter Mr. Janssen states, “We provide a building system primarily for the self storage industry yet our buildings could easily be adapted for a variety of uses.”
41. If we review Mr. Janssen’s letter in relation to the Tax Court definition of “special–purpose property” or a “special-design property” as stated in Conclusions of Law ¶ 35, Mr. Janssen’s own words indicated the structures are for “a limited-market property with a unique physical design” (“We provide a

building system primarily for the self storage industry . . .”). Mr. Janssen states the building systems his company provides is specifically for the self-storage industry. One would not argue that most if not all self storage facilities are one-story structures, rectangular in shape, long and narrow in construction, with multiple doors or units, with limited lighting, no heating or plumbing. One would also not argue that the layout of the subject facility is quite similar in many aspects to other self-storage facilities. The layout of the structures and the fact that the structures have numerous doors would also “restrict its utility to the use for which it was built.”

42. In continuing that statement Mr. Janssen added, “. . . yet our buildings could be adapted for a variety of uses.” It is quite clear that Mr. Janssen is not stating that the subject structures could be easily adapted to other uses, but that the structures available to any client could be adapted to other uses before they are delivered to the construction sight.
43. The Petitioner also stated that the structures could be modified for another use. The Petitioner does not explain whether those modifications would be extensive or not. However, if someone were to “modify” these structures what would the structures be modified to? Some of the areas that would need to be reviewed and considered for “modification”, would be:
 - a. Lighting – presently a single bulb
 - b. Air conditioning – there is none
 - c. Heating – there is no heat
 - d. Plumbing – there is no plumbing
 - e. Doorways – numerous, ranging from 18 to 49 per building
 - f. Interior partitioning – presently metal
 - g. Insulation – presently none
 - h. Concrete floor – what is the load capacity? Does it limit the use?
44. One also finds it curious why the Petitioner did not submit into evidence any other mini-warehouses as comparables. If the Petitioner had, they might have

been able to show that the subject structures were being treated differently than other similarly situated properties (See Conclusions of Law ¶11).

45. For all the reasons set forth above, there is no change in the assessment as a result of this issue.

Issue No. 2 - Whether Buildings #5, #7, and #9 are measured correctly.

Issue No. 3 - Whether the office building and storage buildings have the correct wall height and plumbing fixture count.

Issue No. 4 - Whether the retention pond is correctly valued.

46. At the hearing, Mr. Price stated Issues 2, 3, and 4 were resolved with the Township via the Form 133 Correction of Error process. Mr. Price then signed a Withdrawal Agreement (Petitioner's Exhibit 13) withdrawing these issues from review by the Appeals Division.

47. No change in the assessment is made as a result of these withdrawals.

Issued this ____ day of _____, 2002
by the Indiana Board of Tax Review.