

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition #:** 45-032-02-1-5-00049  
**Petitioner:** Joridan & Mary Ann Sinis  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 009091100310039  
**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 on February 3, 2004 in Lake County, Indiana. The Department of Local Government Finance (DLGF) determined that the Petitioner's property tax assessment for the subject property was \$101,400. The DLGF's Notice of Final Assessment was sent to the Petitioners on March 26, 2004.
2. The Petitioner filed a Form 139L on April 12, 2004.
3. The Board issued a notice of hearing to the parties dated July 20, 2004.
4. A hearing was held on August 26, 2004, in Crown Point, Indiana before Special Master Alyson Kunack.

### Facts

5. The subject property is located at 7924 Austin Avenue, Schererville, St. John Township, Lake County.
6. The subject property is a single-family residence located on 1.214 acres.
7. The Special Master did not conduct an on-site visit of the property.
8. The Assessed Values of subject property as determined by the DLGF are:  
Land \$27,600    Improvements \$73,800    Total \$101,400

9. The persons indicated on the sign-in sheet (Board Exhibit C) were present at the hearing.
10. Persons sworn in at hearing:
  - For Petitioner: Joridan Sinis, Property Owner
  - For Respondent: Larry Vales, Cole-Layer-Trumble (CLT), representing the DLGF

### **Issue**

11. The Petitioners contend the following: (1) that the assessment included additions to the subject house that were not completed as of the assessment date; and (2) that the subject property was assessed for 1657 square feet of basement when the actual area of the basement is only 1108 square feet. *Board Exhibit A; Sinis testimony*. In their Form 131 petition, the Petitioners also contended that the assessment of the subject land erroneously includes a private roadway. However, the Petitioners acknowledge that this issue was resolved at the informal hearing preceding this appeal. *Sinis testimony*.
12. The Respondent did not dispute any of the Petitioners' contentions.
13. The official record for this matter is made up of the following:
  - a) The Petition, and all subsequent submissions by either party.
  - b) The tape recording of the hearing labeled Lake Co. #387
  - c) Exhibits:
    - Petitioner Exhibit 1: Consisting of the following: Form 139L petition, Notice of Defect, Notice of Assessment of Land and Structures (Form 11), Notice of Final Assessment, Certificate of Occupancy, the 1995 and 2002 property record cards (PRC) for subject property
    - Respondent Exhibits: None submitted
    - Board Exhibit A: Form 139 L
    - Board Exhibit B: Notice of Hearing on Petition
    - Board Exhibit C: Sign in Sheet
  - d) These Findings and Conclusions.

### **Analysis**

14. The most applicable laws 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 Township Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also*, *Clark v. State Board of Tax Commissioners*, 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 Township 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.
15. The Petitioners presented evidence that additions had been made to the subject house, which were not completed until after March 1, 2002. *Sinis testimony; Petitioners Exhibit 1*. Joridan Sinis testified that, without those additions, the house appeared as it had on the PRC dated September 30, 2002. *Id.* The Respondent agreed that the Petitioners should not have been assessed for any new construction as of March 1, 2002, and that the assessment should be based upon the house as it appeared on the September 30, 2002 PRC. *Vales testimony*.
16. The Petitioners also presented testimony that their basement only contained 1108 square feet as opposed to the 1167 square feet for which it was assessed. *Sinis testimony; Petitioners Exhibit 1*. Once again, this is consistent with the dimensions set forth on the property record card dated September 30, 1999. *Petitioners' Exhibit 1*. The Respondent did not dispute this evidence. *Vales testimony*.
17. On the issue of a roadway and its inclusion in the land assessment, both parties agreed that it had been resolved at the informal hearing and the necessary adjustment had been made. *See Board Exhibit 1, Notice of Final Assessment*.

### Conclusion

18. Based upon the undisputed testimony of the parties, the Board determines that the value of the additions to the subject house should be removed from the March 1, 2002 assessment under appeal. The Board further determines that the subject house should be valued based upon the sketch and dimensions contained on the property record card dated September 30, 1999, including a basement area of 1108 square feet.
19. The Board further determines that the Petitioners' claim that they were improperly assessed for a private roadway was resolved at the informal hearing, and that such claim is no longer before the Board.

**Final Determination**

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the improvement assessment should be changed for March 1, 2002.

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.**