

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions

Petition #: 51-0037-03-1-6-00001  
Petitioner: Judith Stuffle  
Respondent: Perry Township Assessor, Martin County  
Key Number: 0071634012 (Annually Assessed Mobile Home)  
Assessment Year: 2003

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

### Procedural History

1. The Petitioner initiated an assessment appeal with the Martin County Property Tax Assessment Board of Appeals (PTABOA) by written document dated September 18, 2003.
2. The Petitioner received notice of the decision of the PTABOA on November 25, 2003.
3. The Petitioner filed an appeal to the Indiana Board of Tax Review (IBTR) by filing a Form 131 with the county assessor on December 23, 2003.
4. The IBTR issued a notice of hearing to the parties dated February 2, 2004.
5. The IBTR held an administrative hearing on March 4, 2004, before the duly appointed Administrative Law Judge Jennifer Bippus.
6. Persons present and sworn in at hearing:
  - a. For Petitioner: Judith Stuffle, Taxpayer  
William Meadows, Witness
  - b. For Respondent: Maxine Huebner, Perry Township Assessor

### Facts

7. The property is classified as an annually assessed 1997 Redman New Moon mobile home, as shown on the annually assessed mobile home worksheet.  
*Respondent Ex. 1.*

8. The Administrative Law Judge (ALJ) did not conduct an inspection of the property.
9. Assessed Value of subject property as determined by the Martin County PTABOA:

Mobile Home: \$36,740.

10. Assessed Value requested by Petitioner:

Mobile Home: \$21,500.

### **Contentions**

11. Summary of Petitioner's contentions in support of alleged error in assessment:

- a. The fee appraisal for the property estimates the value at \$21,500.

12. Summary of Respondent's contentions in support of the assessment:

- a. Although the Real Property Guidelines mobile home pricing schedules appear too high, the subject property was not changed to maintain consistency among the assessments.
- b. Through the Form 115, the PTABOA recommended the Petitioner to pursue this matter at the State level to obtain an assessment determination.

### **Record**

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

- a. The Petition, and all subsequent pre-hearing, or post-hearing submissions by either party.
- b. The tape recording of the hearing labeled BTR #5855.
- c. The evidence submitted by the Petitioner, labeled Petitioner's Exhibits No. 1 through 7 and identified on the attached Exhibit List.
- d. The evidence submitted by the Respondent, labeled Respondent's Exhibit No. 1 and identified on the attached Exhibit List.
- e. These Findings and Conclusions.

## Analysis

14. The most applicable governing case law and instructional memoranda are:
- a. The petitioner must sufficiently explain the connection between the evidence and petitioner's assertions in order for it to be considered material to the facts. *See generally, Heart City Chrysler v. State Bd. of Tax Comm'rs*, 714 N.E.2d 329, 333 (Ind. Tax Ct. 1999).
  - b. The Board will not change the determination of the County Property Tax Assessment Board of Appeals (PTABOA) unless the petitioner has established a 'prima facie case' and, by a 'preponderance of the evidence' proven, both the alleged error(s) in the assessment, and specifically what assessment is correct. *See Clark v. State Bd. of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998); *North Park Cinemas, Inc. v. State Bd. of Tax Comm'rs*, 689 N.E.2d 765 (Ind. Tax Ct. 1997).
  - c. "The true tax value of any property in Indiana, including annually assessed mobile homes, is to be equal to its market value-in-use as defined in the 2002 Real Property Manual. Therefore, if there exists a better indication of true tax value than that produced by the schedules in the 2002 Real Property Assessment Guidelines that were used by the assessor, [the value should be adjusted to reflect market value-in-use]." Memorandum on Annually Assessed Mobile Homes, DEPARTMENT OF LOCAL GOVERNMENT FINANCE, July 2003, at 1. (DLGF Memo)
15. Petitioner provided sufficient evidence to make a prima facie case in support of a change to the assessment. This conclusion was arrived at because:
- a. Stuffle presented a fee appraisal that determines the value of the mobile home to be \$21,500 as of December 2003. *Petitioner Ex. 1 at 3*. The appraisal appears to be done in accordance with generally accepted appraisal practices, and the Department of Local Government Finance has endorsed the use of fee appraisals in evaluating this type of property. "[A]n appraisal or sale of the mobile home would be better evidence of value [than national value guides]." DLGF Memo at 1 (emphasis in original).
  - b. The appraisal evidence establishes a prima facie case as to the value of the mobile home for 2003. *See, e.g., Meridian Towers East & West v. Washington Twp. Assessor*, 805 N.E.2d 475, 479 (Ind. Tax Ct. 2003). Stuffle's other evidence corroborates the fact that the assessment is too high. *See Petitioner Ex. 2, 4, 5, 6*.

16. The Assessor did not adequately rebut Stuffle's evidence. This conclusion is arrived at because:
- a. The Assessor states that she applied the guidelines to the property. *Huebner testimony*. The Assessor further stated that the conference with Stuffle revealed no mathematical errors in the application of the guidelines. *Huebner testimony*.
  - b. The Assessor did not offer evidence to rebut the fee appraisal. *See Petitioner Ex. 1*. In fact, the Assessor indicated agreement that the mobile home assessed value was overstated because the costs provided in the mobile home pricing schedule appear to be too high for the area. *Huebner testimony*.
17. The Petitioner has successfully presented a prima facia case and, by a preponderance of the evidence, shown that the annually assessed mobile home should be valued at \$21,500. A change in the assessment is made as a result of this issue.

**IBTR Determination**

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should be changed.

ISSUED: \_\_\_\_\_  
(date)

\_\_\_\_\_  
Commissioner

## 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.**

## **Attachment**

### For the Petitioner:

- Petitioner Exhibit 1: Fee Appraisal of subject;
- Petitioner Exhibit 2: Estimate of Value from Thome's Manufactured Homes;
- Petitioner Exhibit 3: Notice of Assessment for 2003;
- Petitioner Exhibit 4: Loan calculations from Conseco Finance;
- Petitioner Exhibit 5: Insurance policy for subject;
- Petitioner Exhibit 6: Contract for mobile home from sale of mobile home dated July 10, 1997, before Ms. Stuffle took over payments; and
- Petitioner Exhibit 7: Fall tax statement for 2002 taxes.

### For the Respondent:

- Respondent Exhibit 1: Annually Assessed Mobile Home Worksheet.