# INDIANA BOARD OF TAX REVIEW
## Small Claims
## Final Determination
## Findings and Conclusions

**Petition Nos.:** **76-011-07-1-5-00092 & 76-011-08-1-5-00007**
**Petitioners:** **Michael, David & Joel Kloepper**
**Respondent:** **Steuben County Assessor**
**Parcel No.:** **76-06-03-420-654.000-011**
**Assessment Years:** **2007 & 2008**

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

### Procedural History

1. The Kloeppers appealed the subject property's March 1, 2007 and March 1, 2008 assessments. On January 5, 2010, the Steuben County Property Tax Assessment Board of Appeals ("PTABOA") issued its determinations. The PTABOA lowered the property's assessment for both years, but not as much as the Kloeppers had requested.

2. The Kloeppers then timely filed Form 131 petitions with the Board. The Kloeppers elected to have their appeals heard under the Board's small claims procedures.

3. On July 26, 2011, the Board held a hearing through its administrative law judge, Patti Kindler ("ALJ").

4. The following people were sworn in and testified:

    a) David Kloepper
    Joel Kloepper

    b) Marcia Seevers, Steuben County Assessor
    Phyl Olinger, Assessor's representative

### Facts

5. The subject property is located on a channel of Lake James in Angola, Indiana. It contains a detached garage.

6. Neither the Board nor the ALJ inspected the property.

7. The PTABOA determined the following assessment for both the 2007 and 2008 assessment years:

Land: $68,700 Improvements: $6,900 Total: $75,600

8. On their Form 131 petitions, the Kloeppers requested the following assessment for both years:

Land: $42,850 Improvements: $4,000[1] Total: $46,850

**Parties' Contentions**

9. Summary of the Kloeppers' evidence and arguments:

a) The subject property is located in Willowdale Addition. Around the late 1950s, the Kloeppers and their neighbors got together and split Lot 8 of that addition in half. The Kloeppers own the west half and the Brownings own the east half. Both halves are the same size and are used for the same purposes—to access storage buildings and as green space with trees and lawn. Yet the Assessor applied an influence factor of negative 50% to the Brownings' half lot without applying any influence factor to the subject property. As a result, Brownings' half of Lot 8 is assessed at only $42,930, while the subject property is assessed at $85,850.[2] The Kloeppers therefore ask that a negative 50% influence factor be applied to the subject property. *David & Joel Kloepper testimony; Pet'rs Ex. 7.*

b) There are two other half lots on the channel in Willowdale—one owned by Douglas Rodenbeck and the other owned by the Vincent R. Wurm Revocable Trust and Wurm Farms, LLC. Both of those half lots were assessed for less than the subject property in 2007, although the Kloeppers could not tell whether those lots received negative influence factors for that assessment year. For 2010, Rodenbeck's half lot received a negative 42.87% influence factor while Wurm's lot received a negative 40% influence factor. *David Kloepper testimony; Pet'rs Exs. 2, 4-5.* The Kloeppers also offered assessment information for two other half lots, owned by Timothy and Karen Beck and the J. Dawn Christman Trust, respectively. Those half lots are on the lakefront in Red Sand Beach First Addition. Both lots received a negative 10% influence factor for the March 1, 2010 assessment date. *David Kloepper testimony; Pet'rs Exs. 2 at 2; Pet'rs Ex. 4 at 2, 5.*

c) In addition, the subject property is not even proportionally assessed when compared to Lot 9, the Kloeppers adjoining full lot. Lot 9's land was assessed at $94,500,

[1] The Kloeppers did not address their improvements at the Board's hearing.
[2] That was the land assessment before the PTABOA applied a negative 20% influence factor. The PTABOA determined a land value of $68,700 for both assessment years.

compared to the subject lot's assessment of $85,850.[3] *David Kloepper testimony; Pet'rs Ex. 1 at 7.*

d) Even when one looks at the subject property itself, there are factors that limit its value. For example, the Kloeppers cannot build on the subject land without getting a variance from the Board of Zoning Appeals. And the Steuben County Plan Commission would not permit s separate residential structure on the lot. *David Kloepper testimony; Pet'rs Exs. 1 at 7; Pet'rs Ex. 3.* Also, the subject property can only be accessed off of a one-lane road that provides access to several other lots. *David Kloepper testimony; Pet'rs Ex. 2 at 1.*

e) Finally, the Assessor pointed to the size of various properties as a whole to justify the differing influence factors applied to the half lots. But the county's records show the Kloeppers as having 6,400 square feet on their two lots compared to the Brownings' total of 9,200 square feet. It therefore makes no sense that the Kloeppers pay more taxes than the Brownings. *David Kloepper testimony.*

10. Summary of the Assessor's evidence and arguments:

a) For both assessment dates under appeal, the subject land was actually assessed at $68,700 instead of $85,850 as referenced by the Kloeppers. That is because the PTABOA applied a negative 20% influence factor. The PTABOA also applied a negative 20% influence factor to the Kloeppers' adjacent Lot 9 even thought the Kloeppers did not appeal Lot 9's assessment. The Brownings' half lot received a negative 50% influence factor, while the Brownings' adjacent lot (Lot 7) received a negative 30% influence factor. In all four cases, the influence factors were applied to account for excess frontage. *Olinger testimony; Resp't Exs. 5 7.*

b) When the Assessor determines whether a negative influence factor is warranted for excess frontage she does not necessarily look at lots individually. If a taxpayer owns contiguous lots, the assessor looks at the lots together to determine the property's effective frontage as a whole. The typical lot size for the subject property's neighborhood is 45 feet by 80 feet, or 3,600 square feet. The Kloeppers' two lots have a combined 6,483 square feet, or 1.192% more area than the neighborhood's typical lot, hence the 20% influence factor. By contrast, the Brownings' two lots have a combined 9,092 square feet, or 1.70 times more area than the neighborhood's typical lot size. That explains why the Brownings' lots received a greater negative influence factor than the Kloeppers' lots. *Olinger testimony; Resp't Ex. 2 at 2; Resp't Ex. 8.*

c) The Kloeppers' argument that the subject half lot is unbuildable lacks merit because they do not intend to build on it. *Olinger argument.* Most lake lots were platted years ago and cannot be built on today without a variance. *See Seevers testimony.*

[3] Mr. Kloepper again refers to the subject property's land assessment before the PTABOA issued its determination lowering that assessment to $68,700.

d) On their Form 131 petitions, the Kloeppers asked for the subject garage's assessment to be reduced from $6,900 to $4,000. But they did not offer any evidence about the garage, so the Assessor assumes the improvement value is correct. *Olinger testimony.*

e) Finally, these appeals are about the subject property's assessed value, not about the Kloeppers' taxes. The Assessor has no control over real estate taxes; things other than a property's assessment affect the property owner's taxes. *Olinger testimony.*

**Record**

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

a) The Form 131 petitions,

b) A digital recording of the hearing,

c) Exhibits:

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| Petitioners Exhibit 1: | Form 131 petition; three pages from Form 130 petition, document identified at the bottom as "State Letter"; September 25, 2008 letter from Joel, Michael, and David Kloepper to Larry May and Sylvia Petre; and June 20, 2009 letter from the Kloeppers to May and Petre |
| Petitioners Exhibit 2: | Beacon aerial map with handwritten notes about five lots and assessment information for the subject property; Beacon aerial map with handwritten notes about two lots and assessment information for a lot owned by Timothy and Karen Beck |
| Petitioners Exhibit 3: | September 22, 2008 letter from Jonathan Ringel, Steuben County Plan Director, to Dave Kloepper |
| Petitioners Exhibit 4: | Comparables: Crusoe Point, Willow Dale Addition 1/2 Parcels (Channel Front); Other Comparables Crusoe Point, Red Sand Beach Addition 1/2 Parcels (Lake Front) |
| Petitioners Exhibit 5: | Beacon assessment data for properties owned by the Kloeppers, Brownings, Douglas Rodenbeck, Vincent Wurm as Trustee of the Vincent R. Wurm Revocable Trust, Thomas and Karen Beck, and Dawn Christman, Trustee of the J. Dawn Christman Trust |
| Petitioners Exhibit 6: | Comments for Consideration |

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| Respondent Exhibit 1: | Respondent Exhibit Coversheet |
| Respondent Exhibit 2: | Summary of Respondent Testimony |
| Respondent Exhibit 3: | Power of Attorney Certification and Power of Attorney |
| Respondent Exhibit 4: | Subject property record card with handwritten notes |

Respondent Exhibit 5: Copy of Form 115 determination for appeal of the subject property's March 1, 2007 assessment
Respondent Exhibit 6: Beacon assessment data for Willowdale Lot 9
Respondent Exhibit 7: Beacon assessment data for two parcels owned by the Brownings
Respondent Exhibit 8: Residential Neighborhood Valuation Form for neighborhood #135076 with handwritten notations
Respondent Exhibit 9: Respondent Signature and Attestation Sheet

Board Exhibit A: Form 131 petitions
Board Exhibit B: Hearing notices
Board Exhibit C: Hearing sign-in sheet

d) These Findings and Conclusions.

## Analysis

Burden of Proof

12. Generally, a taxpayer seeking review of an assessing official's determination has the burden of proving that his property's assessment is wrong and what its correct assessment should 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). Effective July 1, 2011, however, the Indiana General Assembly enacted Ind. Code § 6-1.1-15-17, which shifts that burden to the assessor in cases where the assessment under appeal has increased by more than 5% over the previous year's assessment:

> This section applies to any review or appeal of an assessment under this chapter if the assessment that is the subject of the review or appeal increased the assessed value of the assessed property by more than five percent (5%) over the assessed value determined by the county assessor or township assessor (if any) for the immediately preceding assessment date for the same property. 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.

I.C. § 6-1.1-15-17.

13. Unambiguous statutory language must be given its plain meaning. And this new burden-shifting provision states a basic rule about reviewing certain assessments in clear and unambiguous terms. The provision, however, does not address various details about how it should be applied. Most significantly, the provision does not directly address the meaning of its July 1, 2011 effective date. For example, one might ask whether the

provision applies to all appeals that had not yet been heard as of July 1, 2011, or instead applies only to appeals of assessments that were made after that effective date.

14. The Board answered that question in two recent cases in which it held that Ind. Code § 6-1.1-15-17 applies to appeals where the Board conducts its hearing on or after July 1, 2011, even if the assessment under appeal was made before that date. *Echo Lake, LLC v. Morgan County Assessor*, pet. nos. 55-016-09-1-4-00001 -02 and -03 (Ind. Bd. of Tax Rev. Nov. 4, 2011); *Stout v. Orange County Assessor*, pet. no. 59-007-09-1-5-00001 (Ind. Bd. Tax Rev. Nov. 7, 2011). As explained in those decisions, "'While statutes are generally given prospective effect absent a contrary legislative intent, it is also true that the jurisdiction in pending proceedings continues under the procedure directed by new legislation where the new legislation does not impair or take away previously existing rights, or deny a remedy for their enforcement, but merely modifies procedure, while providing a substantially similar remedy.'" *Echo Lake*, slip op. at 8-9 (quoting *Tarver v. Dix*, 421 N.E.2d 693, 696 (Ind. Ct. App. 1981)). According to the U.S. District Court for the Northern District of Indiana, "applying newly enacted procedure to a case awaiting trial in district court is not, strictly speaking, a retroactive application of the law" because the court has not yet "done the affected thing" when the new law is applied. *Brown v. Amoco Oil Co.*, 793 F. Supp. 846, 851 (N.D. Ind. 1992).

15. In *City of Indianapolis v. Wynn*, 157 N.E.2d 828, 834-835 (Ind. 1959), the Indiana Supreme Court held that a statutory amendment specifying that evidence of certain factors would constitute primary determinants of an annexation's merit was a procedural amendment. Because it was about a procedural matter, the amendment applied to a proceeding where the remonstrators had filed their challenge, but where no hearing had yet occurred. The Court reasoned that because the amendment "changes the method of procedure and elements of proof necessary to sustain an annexation ordinance, and does not change the tribunal or the basis of any right, it must be presumed that the Legislature intended that the proceedings instituted under the [prior version of the statute] should be continued to completion under the method of procedure prescribed by the [amendment]." *Id.; see also Tarver*, 421 N.E.2d at 696 (A statutory presumption of legitimacy applied to a case filed prior to its enactment but heard after the legislation was passed because "the new legislation … provided a substantially similar remedy while delineating more clearly the procedure to be followed in determining and enforcing this right.").

16. Indiana Code § 6-1.1-15-17 does not change the rules or standards for determining whether an assessment is correct. Nor does it change an assessor's duties in making assessments. Assessors must assess real property based on its "true tax value," which is defined as "the market-value-in use of a property for its current use, as reflected by the utility received by the owner or a similar user, from the property." 2002 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.3-1-2 (2009)). This definition "sets the standard upon which assessments may be judged." *Id.* Moreover, the Department of Local Government Finance has adopted rules for adjusting assessments to account for changes in value between general reassessment years. Ind. Code § 6-1.1-4-4.5; 50 IAC 27; *see also*, 50 IAC 21.5 (repealed April 8, 2010). The question of whether an assessor will have the burden of proof at hearing based on how much a property's

value changes year over year should not affect the assessor's obligation to assess the property according to its market value-in-use.

17. Thus, the "affected thing" under Ind. Code § 6-1.1-15-17 is the evidentiary hearing wherein the Board evaluates the proof offered by the parties—not the assessor's act of valuing the taxpayer's property in the first place. If the Indiana General Assembly had not intended the law to apply to pending appeals, it could have said that the law only applies to future assessments. But the General Assembly did not do so.

18. Turning to the case at hand, the subject land's assessment went from $57,400 in 2006 to $68,700 (as determined by the PTABOA) or $85,900 (as determined by the Assessor) in 2007. In either case, that is an increase of more than 5%.[4] The Assessor therefore had the burden of proving that the March 1, 2007 assessment was correct. Of course, the Kloeppers had the burden of proving that they were entitled to any further reduction below the level of the previous year's assessment.

19. The subject property's March 1, 2008 assessment is another story. The Assessor did not change the property's assessment between 2007 and 2008. And the PTABOA likewise reduced both years' assessments to the same amount. Thus, the Kloeppers bore the burden of proving that they were entitled to any reduction in the subject property's March 1, 2008 assessment.

20. With that in mind, the Board will address the two years separately, beginning with 2007.

## Discussion

### A. The March 1, 2007 assessment

21. The Assessor failed to meet her burden of proving that the subject property's March 1, 2007 assessment was correct, and the Kloeppers were therefore entitled to have that assessment reduced to the previous year's level. The Kloeppers, however, failed to prove that they were entitled to any further reduction. Board reaches those conclusions for the following reasons:

#### 1. The Assessor failed to meet her burden of proof.

a) As explained above, Indiana assesses real property based on its market value-in-use. MANUAL at 2. Thus, a party's evidence in a tax appeal must be consistent with that standard. *See id*. For example, a market-value-in-use appraisal prepared according to the Uniform Standards of Professional Appraisal Practice often will be probative. *Kooshtard Property VI*, 836 N.E.2d at 506 n.6. A party may also offer actual construction costs, sales information for the subject or comparable properties, and any other information compiled according to generally accepted appraisal principles. MANUAL at 5.

[4] Thus, the Board need not decide whether the operative assessment to compare to the prior year's assessment is (1) the assessment originally made by the county or township assessor, or (2) the PTABOA's determination.

b) The Assessor offered none of the types of evidence contemplated by the Tax Court and Manual. At most, the Assessor sought to justify the subject property's assessment on grounds that the PTABOA applied a negative influence factor to account for excess frontage. Land values in a given neighborhood are generally determined by collecting and analyzing comparable sales data for the neighborhood and surrounding area. But properties sometimes have peculiar attributes not found in the surrounding properties. The term "influence factor" therefore refers to a multiplier "that is applied to the value of land to account for characteristics of a particular parcel of land that are peculiar to that parcel." GUIDELINES, glossary at 10. Even under Indiana's previous regulations-based true tax value system, taxpayers could quantify influence factors with "market data in order to effectively reflect the actual deviation from the market value assigned a piece of property through the Land Order." *Talesnick v. State Bd. of Tax Comm'rs,* 693 N.E. 2d 657, 659 n.5 (Ind. Tax Ct. 1998) (quoting *Phelps Dodge* at 1106). Under our current market value-in-use system, the need for market data to quantify an influence factor is even greater.

c) Yet the Assessor offered no probative evidence to quantify the negative influence factor applied to the subject property. At most, she showed that the subject property has approximately 20% more area than the standard lot in the subject property's assessment neighborhood. But she offered nothing to show that a 20% size difference equates to a 20% difference in value. More importantly, simply demonstrating that the PTABOA applied an appropriate influence factor would only show the subject property's value relative to the values of otherwise comparable lots that did not have the characteristics for which the influence factor was applied. Without knowing the market value-in-use of those comparable lots, however, correctly quantifying an influence factor would not actually show the subject property's overall value.

d) Because the Assessor failed to meet her burden of proof, the subject property's March 1, 2007 land assessment must be reduced to its previous year's level of $57,400.

e) As explained above, however, the Kloeppers have asked the Board to reduce the subject property's assessment even further—to $42,850. And the Kloeppers bore the burden of proving that they were entitled to that additional reduction. The Board therefore turns to the Kloeppers' evidence.

**2. The Kloeppers failed to prove that they were entitled to any further reduction.**

f) Like the Assessor, the Kloeppers failed to offer any of the types of evidence that the Manual contemplates. The Kloeppers did identify factors, such as the subject property's size, that they claim negatively affect the property's value. But they offered no evidence to quantify the extent to which those factors affect the property's value, or even to give a likely range of values. Also, the Kloeppers point about needing a variance to build on the subject property ignores how they use the property—as part of a larger parcel that includes Lot 9.

g) The Kloeppers also compared the subject property's assessment to the assessments for other half lots, especially the Brownings' adjacent half lot. It is unclear whether the Kloeppers offered that evidence to prove the subject property's value or to show a lack of uniformity and equality. In either case, however, the Kloeppers failed to meet their burden.

h) Assuming that a property's market value-in-use can be estimated using assessments—instead of sale prices—for other properties, one must still show how the other properties compare to the property under appeal and how any relevant differences affect the properties' relative values. *See Long v. Wayne Twp. Assessor*, 821 N.E.2d 466, 471-72 (Ind. Tax Ct. 2005) (holding that sales data lacked probative value where taxpayers failed to explain how the characteristics of their property compared to the characteristics of purportedly comparable properties or how any differences between the properties affected their relative market values-in-use). Except for the Brownings' half lot, which is the same size and shape as the subject property, the Kloeppers did little to compare the subject property to those other half lots. At most, the Kloeppers showed that the lots appear to be comparably located. But various factors other than location go into analyzing a parcel of land's market value-in-use. *See Blackbird Farms Apartments v. Dep't of Local Gov't Fin.*, 765 N.E.2d 711, 714 (Ind. Tax Ct. 2002) (quoting *Beyer v. State*, 280 N.E.2d 604, 607 (Ind. 1972) ("Years ago, Indiana's Supreme Court emphasized that 'whether or not properties are similar enough to be considered 'comparable' . . . depends on a number of factors including (but not limited to) size, shape, topography, accessibility, use, and (in the case of establishing a comparable sale), closeness of the time of the sale to the present action.'").

j) That leaves the Brownings' half lot, which appears to be very similarly situated to the subject property, at least if one looks at those two lots in isolation without considering that each is used as part of a larger property. Of course, that begs the question: Which of the two lots is accurately assessed? And the Kloeppers offered nothing to help answer that question. Regardless, the two half lots should not be viewed in isolation. Each was used as part of a larger property, and those two larger properties differed in size. Yet the Kloeppers did not attempt to explain how that difference affected the properties' relative values.

k) The Kloeppers also pointed to what they characterized as a lack of proportionality between the assessments for the subject property and Lot 9. Because the Kloeppers used the two lots together, comparing the two assessments as if they were unrelated properties makes little sense. In any case, the Kloeppers' claim that the subject property was assessed for 90% of the Lot 9's value is inaccurate because it is based on the lots' assessments before the PTABOA applied a negative influence factor. That aside, Lot 9 has only 14 more front feet than the subject property (48 front feet v. 34 effective front feet) and is considerably shallower (67 feet v. 102 feet). So it is not surprising that the two lots' assessments would be fairly similar.

l) The Kloeppers' assessment data fails to prove a lack of uniformity and equality for many of the same reasons that it fails to show the subject property's market value-in-use. Even if a taxpayer's property is accurately assessed, he may still be entitled to an adjustment, because tangible property must be assessed "in a uniform and equal manner." I.C. § 6-1.1-2-2; *see also,* IND. COST. ART. 10 § 1 (requiring the legislature to "provide, by law, for a uniform and equal rate of property assessment and taxation. . . ."). Thus, for example, the Indiana Supreme Court has recognized that a taxpayer may seek an adjustment to his property's assessment on grounds that his taxes are higher than they would have been had other properties been properly assessed. *Dep't of Local Gov't Fin. v. Commonwealth Edison, Co*. 820 N.E.2d 1222, 1226-27 (Ind. 2005).

m) Unfortunately, there is little guidance on how a taxpayer can make an actionable lack-of-uniformity-and-equality claim under our current market value-in-use system. The Tax Court has recognized at least one way—a taxpayer can offer ratio studies, "which compare the assessed values of properties within an assessing jurisdiction with objectively verifiable data, such as sales prices or market value-in-use appraisals." *Westfield Golf Practice Center, LLC v. Washington Twp. Assessor*, 859 N.E.2d 396, 399 n. 3 (Ind. Tax. Ct. 2007) (citing MANUAL at 6, 24-26). The Kloeppers did not offer a ratio study, nor did they show that the subject property was assessed at a higher percentage of its market value than were other properties throughout a relevant assessing jurisdiction. At most, the Kloeppers arguably showed that, if viewed as stand-alone lots, the subject property was assessed at a higher percentage of its market value-in-use than was one other lot—the Brownings' adjacent half-lot. But simply showing a disparity between two lots' assessments, by itself, does not show an actionable lack of uniformity and equality.

n) Regardless, the two half lots are not stand-alone lots; they instead contribute value to larger properties owned by the Kloeppers and Brownings, respectively. Indeed, it was the differences between the larger properties that led to the differing influence factors that ultimately created the disparity in assessments. The Kloeppers, however, offered no evidence to show either the respective market values-in-use of those larger properties, or the extent to which the half lots contributed to those values.

o) Finally, to the extent that the Kloeppers argue that their taxes were higher than other property owners, there are several factors that can affect a tax bill, including whether the property owner is eligible for credits and deductions. Thus, the fact that the Kloeppers' property taxes might have been higher than the taxes paid by owners of other lots is not probative of an assessment error.

**B. The March 1, 2008 assessment**

22. The Kloeppers failed to prove that they were entitled to any reduction in the subject property's March 1, 2008 assessment. The Board reaches that conclusion for the following reasons:

a) As explained above, the Kloeppers failed to offer any probative evidence to show the subject property's market value-in-use. They similarly failed to show an actionable lack of uniformity and equality. That did not completely preclude the Board from reducing the property's March 1, 2007 assessment, however, because the Assessor bore the burden of proving that the property's assessment was correct. Her failure to do so entitled the Kloeppers to have the assessment reduced to the previous year's level.

b) The March 1, 2008 assessment is another story. For that assessment year, the Kloeppers bore the burden of proof. The Kloeppers relied on the same evidence as they did in making their case for the March 1, 2007 assessment date. And as explained above, that evidence failed to show the subject property's market value-in-use or an actionable lack of uniformity and equality. The Kloeppers therefore did not meet their burden of proving that the property's March 1, 2008 assessment should be reduced.

## Conclusion

23. Because the subject property's assessment increased by more than 5% between 2006 and 2007, the Assessor bore the burden of proving that the property's March 1, 2007 assessment was correct. The Assessor's failure to meet that burden means that the property's March 1, 2007 land assessment must be reduced to the previous year's level of $57,400. The Kloeppers failed to prove that they were entitled to any further reduction.

24. The subject property's assessment did not change between 2007 and 2008. Thus, the Kloeppers bore the burden of proving that the property's March 1, 2008 assessment should be reduced. Because the Kloeppers failed to meet that burden, the property's March 1, 2008 assessment should remain the same.

## Final Determination

In accordance with the above findings and conclusions, the Indiana Board of Tax Review now orders that the subject property's March 1, 2007 land assessment be changed to $57,400. The Board affirms the property's March 1, 2008 assessment.

ISSUED: _____

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Chairman, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

IMPORTANT NOTICE

**- APPEAL RIGHTS -**

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5, as amended effective July 1, 2007, by P.L. 219-2007, and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. The Indiana Tax Court Rules are available on the Internet at <http://www.in.gov/judiciary/rules/tax/index.html>. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>. P.L. 219-2007 (SEA 287) is available on the Internet at <http://www.in.gov/legislative/bills/2007/SE/SE0287.1.html>.