

REPRESENTATIVE FOR PETITIONERS: Doug Lechner, Pro Se

REPRESENTATIVE FOR RESPONDENT: Mark Alexander, Johnson County Property Tax Assessment Board of Appeals

---

**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

In the matter of:

Lyman Snyder and Doug Lechner,	)	Petition Nos.: 41-009-02-1-5-00029
	)	41-009-02-1-4-00030
	)	
Petitioners	)	County: Johnson
	)	
v.	)	Township: Franklin
	)	
FRANKLIN TOWNSHIP	)	Parcel Nos.: 5100143502100
ASSESSOR	)	5100143501900
	)	
Respondent	)	Assessment Year: 2002
	)	

---

Appeal from the Final Determination of the  
Johnson County Property Tax Assessment Board of Appeals

---

**August 18, 2004**

**FINAL DETERMINATION**

The Indiana Board of Tax Review (Board) having reviewed the facts and evidence, and having considered the issues, now finds and concludes the following:

## FINDINGS OF FACT AND CONCLUSIONS OF LAW

### Issue

1. The issue presented for consideration by the Board was:  
*Whether the assessed value exceeds the market value-in-use of the property.*

### Procedural History

2. Pursuant to Ind. Code § 6-1.1-15-3, Lyman Snyder and Doug Lechner filed Forms 131 petitioning the Board to conduct an administrative review of the above petitions. The Forms 131 were filed on November 24, 2003. The determinations of the Johnson County Property Tax Assessment Board of Appeals (PTABOA) were issued on October 24 and October 31, 2003.

### Hearing Facts and Other Matters of Record

3. Pursuant to Ind. Code § 6-1.1-15-4 a hearing was held on March 9, 2004, in Johnson County before Alyson Kunack, the duly designated Administrative Law Judge authorized by the Board under Ind. Code § 6-1.5-5-2.
4. The following persons were present at the hearing and were sworn in as witnesses and presented testimony:  
For the Petitioners: Doug Lechner  
  
For the Respondent: Mark Alexander, Johnson County PTABOA
5. The following exhibits were presented:  
For the Petitioners: Exhibit A – Income Approach calculations  
  
For the Respondent: None submitted

For the Board: Exhibits A – Form 131 petitions and attachments  
Exhibits B – Notices of Hearing

6. The 2002 assessed value for parcel 5100143501900, a residential/multi-family property, is: Land: \$24,000                      Improvements: \$124,000                      Total: \$148,000.

The 2002 assessed value for parcel 5100143502100, a residential/multi-family property, is: Land: \$23,900                      Improvements: \$100,600                      Total: \$124,500.

**JURISDICTIONAL FRAMEWORK**

7. The Indiana Board is charged with conducting an impartial review of all appeals concerning: (1) the assessed valuation of tangible property; (2) property tax deductions; and (3) property tax exemptions; that are made from a determination by an assessing official or a county property tax assessment board of appeals to the Indiana board under any law. Ind. Code § 6-1.5-4-1(a). All such appeals are conducted under Ind. Code § 6-1.1-15. *See* Ind. Code § 6-1.5-4-1(b); Ind. Code § 6-1.1-15-4.

**ADMINISTRATIVE REVIEW AND THE PETITIONER’S BURDEN**

8. A Petitioner seeking review of a determination of the county Property Tax Assessment Board of Appeals has the burden to establish a prima facie case proving, by a preponderance of the evidence, 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).
9. 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. Wash. 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”).

10. 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.

### **Analysis**

#### *Whether the assessed value exceeds the market value-in-use of the property.*

11. The Petitioners contend the current assessed value is excessive. (*Board Exhibit A, Petitioners Exhibit A*).
12. The Respondent contends the assessment is correct and the Petitioners' evidence is insufficient to support a change in the assessment.
13. The Petitioners presented the following evidence and testimony in regard to this issue:
  - a. The Petitioners assert that, by applying the income approach to value, a better estimate of the True Tax Value of the subject properties can be achieved. (*Lechner testimony*.) To illustrate this, the Petitioners submitted calculations illustrating their application of the income approach. *Petitioners Exhibit A*.
  - b. The Petitioners also submitted two appraisals, prepared in April 1998, indicating the appraised value for parcel 5100143502100 is \$101,000 and the appraised value for parcel 510014301900 is \$105,000.
14. The Respondent offered no response, presenting no documentary evidence or testimony to support the current assessment.
15. As discussed, the Petitioners offered a calculation purporting to represent the income approach to value.

16. However, the Petitioners provided only minimal details in support of the calculation, instead presenting the final results of this calculation without explanation. Without such explanation, it is difficult to determine the accuracy of the Petitioners' calculation.
17. The Petitioners also included an appraisal report for each property under appeal with the corresponding Form 131 petition. These appraisals are dated April 1998 and were completed by a certified appraiser.
18. These appraisals constitute prima facie evidence of the value of the subject properties in this appeal.
19. Since the Petitioners have met their burden in this appeal, the burden shifted to the Respondent to refute the evidence presented. The Respondent chose not to submit any documentary evidence or testimony. Accordingly, the Respondent did not rebut the Petitioners' prima facie case. Therefore, a change is made in the assessments.
20. The Board concludes the assessment for parcel 5100143501900 should be changed to:  
Land: \$24,000            Improvements: \$81,000            Total: \$105,000
21. The Board further concludes the assessment for parcel 5100143502100 should be changed to:  
Land: \$23,900            Improvements: \$77,100            Total: \$101,000

### **Summary of Final Determination**

Determination of ISSUE: *Whether the assessed value exceeds the market value-in-use of the property.*

22. The Petitioners met their burden by showing both an error in the assessment and what the assessment should be. The Respondent chose to make no response, and therefore failed to rebut the Petitioners' case. The assessments are changed to reflect the appraised values.

This Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date first written above.

---

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.