

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition #:** 45-013-02-1-5-00173  
**Petitioner:** Margaret J. Alexander  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 005-30-24-0113-0007  
**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. The Department of Local Government Finance (the DLGF) determined that the property tax assessment for the subject property is \$32,600 and notified the Petitioner on March 25, 2004.
2. The Petitioner filed a Form 139L on April 23, 2004.
3. The Board issued a notice of hearing to the parties dated October 22, 2004.
4. Special Master S. Sue Mayes held the hearing in Crown Point on November 29, 2004.

### Facts

5. The subject property is located at 14627 Huseman, Cedar Lake.
6. It is a single-family dwelling on a parcel measuring 40 feet by 125 feet.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed value of the subject property as determined by the DLGF:  
Land \$3,800                      Improvements \$28,800                      Total \$32,600.
9. Assessed value requested by Petitioner was not specified.
10. Persons sworn as witnesses at the hearing:  
For Petitioner – Margaret J. Alexander, owner,  
For Respondent – Everett D. Davis, assessor/auditor.

## **Issue**

11. Summary of Petitioner's contentions in support of an alleged error in the assessment:
  - a. Petitioner owns the subject property and an adjoining vacant lot (under separate appeal). Since a two million dollar sewer project was put in between Pine Crest and Shady Beach, the Petitioner's properties have flooded. *Petitioner Exhibit 1; Alexander testimony.*
  - b. As a result of the informal hearing, the land value of subject property was reduced. The value of the adjoining land was not reduced. *Alexander testimony.*
  
12. Summary of Respondent's contentions in support of the assessment:
  - a. Respondent acknowledged that the subject property floods. That issue was already taken into account for this assessment. Without evidence to indicate a different value for the subject property, the current assessed value should stand. *Davis testimony.*
  - b. Respondent provided a comparables sales sheet with the property record cards and photographs of three alleged comparable properties. *Respondent Exhibits 4, 5.* The current value of the subject property is correct and there is nothing to indicate otherwise. *Davis testimony.*

## **Record**

13. The official record for this matter is made up of the following:
  - a. The Petition,
  - b. The tape recording of the hearing labeled Lake Co. 832,
  - c. Petitioner Exhibit 1 – Copies of 12 photographs,  
Respondent Exhibit 1 – Form 139L,  
Respondent Exhibit 2 – Subject property record card,  
Respondent Exhibit 3 – Photograph of the subject property,  
Respondent Exhibit 4 – Comparable sales sheet,  
Respondent Exhibit 5 – Property record cards and photographs for 3 properties,  
Board Exhibit A – Form 139L,  
Board Exhibit B – Notice of Hearing,  
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 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).
  - 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 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”).
  - 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 Petitioner did not provide sufficient evidence to support her contentions. This conclusion was arrived at because:
  - a. Petitioner presented her photographs at the informal hearing. The land value of the subject property was reduced from \$7,600 to \$3,800 as a result of that hearing.
  - b. The assessment of record indicates that the subject land received an influence factor of “01” for topography with a negative 75 percent adjustment. Lacking an appraisal or other evidence indicating a different value, the current assessment should stand.
  - c. The Petitioner has failed to make a prima facie case for any further change regarding her assessment.
  - d. Where the Petitioner has not supported the claim with probative evidence, the Respondent’s duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Indus. v. Dep't of Local Gov't Fin.*, 799 N.E.2d 1215, 1222 (Ind. Tax Ct. 2003).

## Conclusion

16. The Petitioner failed to make a prima facie case. The Board finds in favor of the Respondent.

## Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should not be changed.

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.**