

REPRESENTATIVE FOR PETITIONER:  
Gregory A. Poore, Certified Tax Representative

REPRESENTATIVE FOR RESPONDENT:  
Marilyn Meighen, Attorney

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

JAMES and BARBARA MCDONALD,	)	Petition No.: 59-013-06-1-1-00002
	)	
Petitioners,	)	
	)	Parcel No.: 013-013-077-030
	)	
v.	)	Orange County
	)	Southeast Township
ORANGE COUNTY ASSESSOR,	)	
	)	Assessment Year: 2006
Respondent.	)	

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

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**July 29, 2010**

**FINAL DETERMINATION**

The Indiana Board of Tax Review (Board) has reviewed the evidence and arguments presented in this case. The Board now enters its findings of fact and conclusions of law.

**ISSUE**

1. The issue presented for consideration by the Board is whether the Petitioners' house, which was 75% complete on the assessment date, is over-assessed based on its appraised value.

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## PROCEDURAL HISTORY

2. Pursuant to Indiana Code § 6-1.1-15-1, the Petitioners' representative, Gregory A. Poore of Miller Poore Group South, LLC, timely filed a Form 130 Petition to the Orange County Property Tax Assessment Board of Appeals (the PTABOA), for review of the property's 2006 assessment on January 26, 2007. The PTABOA issued its decision denying the Petitioners' appeal on August 20, 2008 and on October 7, 2008, the Petitioners' representative filed a Form 131 Petition to the Board to conduct a review of the PTABOA's decisions.<sup>1</sup>

## HEARING FACTS AND OTHER MATTERS OF RECORD

3. Pursuant to Indiana Code § 6-1.1-15-4 and § 6-1.5-4-1, the duly designated Administrative Law Judge (the ALJ), Rick Barter and Senior Administrative Law Judge Carol S. Comer, held a hearing in this matter on April 8, 2010.<sup>2</sup>
4. The following persons were sworn and presented testimony at the hearing:

For the Petitioner:

Gregory A. Poore, Miller Poore Group South, LLC,  
Alan Waynick, Appraiser,

For the Respondent:

Linda Reynolds, Orange County Assessor,  
Kirk Reller, technical advisor to Orange County Assessor

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<sup>1</sup> The Petitioners elected to have their case heard pursuant to the Board's small claims procedures. On March 2, 2009, the Assessor filed its "Assessor's Written Notice to the Indiana Board of Tax Review for Transfer from the Small Claims Procedure to the Standard Hearing Procedure." On March 3, 2009, the Board issued an Order transferring the Petitioners' appeal to the standard hearing docket.

<sup>2</sup> The Board originally held a hearing on September 16, 2009. However, the Board inadvertently failed to properly record the hearing. The parties agreed to file a written summary of the evidence on or before January 29, 2010. Despite this agreement, on January 28, 2010, the Petitioners' representative filed a request for a re-hearing.

Duane J. Persohn, Appraiser,  
Gilbert S. Mordoh, Appraiser.

5. The Petitioners presented the following evidence:

- Petitioner Exhibit 1 – Appraisal of the Petitioners’ house by William K. Lane dated March 30, 2007,
- Petitioner Exhibit 2 – Appraisal of the Petitioners’ house by Alan D. Waynick dated February 8, 2007.

6. The Respondent presented the following evidence:

- Respondent Exhibit A – Property record card for the appealed property,
- Respondent Exhibit B – Appraisal of the Petitioners’ house by Gilbert S. Mordoh dated August 14, 2009,
- Respondent Exhibit C – Appraisal of the Petitioners’ house by Duane J. Persohn dated November 13, 2007,
- Respondent Exhibit D – Copy of the construction agreement between Hollowell Construction and David and Susan Umpleby dated May 2005,<sup>3</sup>
- Respondent Exhibit E – Copy of a letter dated August 24, 2009, from Marilyn Meighen to Gregory Poore,
- Respondent Exhibit F – Copy of a letter dated September 8, 2009, from Marilyn Meighen to Gregory Poore,
- Respondent Exhibit G – Copy of an electronic mail message dated March 19, 2010, from Marilyn Meighen to Gregory Poore,
- Respondent Exhibit H – Copy of electronic mail messages dated March 30 and March 31, 2010, from Marilyn Meighen to Gregory Poore.

7. The following items, in addition to the electronic recording of the hearing labeled McDonald 59-013-06-1-1-00002, are officially recognized as part of the record of proceedings and labeled Board Exhibits:

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<sup>3</sup> The Petitioners’ representative objected to the entry of Respondent’s Exhibit D because it was not in evidence in the original hearing. Under the Board’s rules, parties must exchange a list of witnesses and exhibits at least fifteen business days prior to the hearing date. 52 IAC 2-7-1. They must also exchange summaries of witness testimony and copies of documentary evidence at least five business days prior to the hearing. *Id.* The Respondent’s counsel testified that Respondent’s Exhibit D was the Petitioners’ own document that the Petitioners produced at the PTABOA hearing. Further, Ms. Meighen submitted a letter dated August 24, 2009, to Mr. Poore identifying the document as an exhibit for the Respondent. Because the Respondent’s counsel complied with the evidence exchange rules, Judge Comer over-ruled the objection and admitted Respondent’s Exhibit D into evidence.

Board Exhibit A – Form 131 petition with attachments,  
Board Exhibit B – Notices of Hearing,  
Board Exhibit C – Hearing sign-in sheet,  
Board Exhibit D – Order removing the Petitioners’ case from the small claims docket and Order for Rehearing.

8. The property under appeal is a house that was under construction at the time of the assessment, located on a 2.8-acre homesite at 7185 E. County Road 525 South, Hardinsburg, Southeast Township, Orange County, Indiana.
9. The ALJ did not conduct an on-site inspection of the subject property.
10. For 2006, the PTABOA determined the assessed value of the house to be \$316,400.<sup>4</sup>
11. The Petitioner requested an assessed value of \$243,200.

#### **JURISDICTIONAL FRAMEWORK**

12. 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 Board under any law. Ind. Code § 6-1.5-4-1(a). All such appeals are conducted under Indiana 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**

13. 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.*

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<sup>4</sup> The assessed value of the land and a second house located on the parcel are not at issue in this appeal.

*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).

14. 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”).
15. 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 case. *Id*; *Meridian Towers*, 805 N.E.2d at 479.

#### **PETITIONER’S CONTENTIONS**

16. The Petitioners’ representative testified that the house under appeal is a 5,083 square-foot structure located on a 2.8-acre site that was given to the Petitioners from part of a larger family farm. *Poore testimony*. The parties agree that the house was 75% complete on the assessment date. *Id*. While the Petitioners do not dispute the assessed value of the land or the assessed value of the existing house on the parcel, the Petitioners contend the assessed value of the new house is over-stated. *Id*. In support of this contention, the Petitioners presented two USPAP-compliant appraisals estimating the property’s value as of January 1, 2005. *Petitioners Exhibits 1 and 2; Poore argument*.
17. The first appraisal, prepared by Alan D. Waynick of Waynick Appraisals, estimated the value of the property based on both the cost approach and the sales comparison approach. *Waynick testimony; Petitioners Exhibit 2*. Mr. Waynick testified that he estimated the value of the property to be \$330,117 under the cost approach. *Id*. According to the report, Mr. Waynick calculated the cost to construct the home to be \$526,862, but he applied a 40% obsolescence factor to the cost. *Id*. In response to cross-examination, Mr.

Waynick testified that it was merely “his opinion” the house was 40% over-built. *Id.* For his sales comparison analysis, Mr. Waynick testified that he used four comparable sales in Orange County, which were “the four highest sales he could find.” *Id.* After adjustments, Mr. Waynick estimated the value of the property to be \$325,000 under the sales comparison approach. *Id.* Mr. Waynick testified that he applied adjustments of 16% to 29% to his comparable sales, but, he argued, that was a normal level of adjustments for Orange County. *Id.* In his conclusion, Mr. Waynick placed the greatest weight on the sales comparison approach and therefore estimated the value of the property, assuming the house was 100% complete, to be \$325,000 as of January 1, 2005. *Id.*

18. The second appraisal, prepared by William K. Lane of Lane Appraisal Co., also estimated the value of the property based on both the cost approach and the sales comparison approach. *Petitioners Exhibit 1.* According to the report, Mr. Lane estimated the property’s value to be \$649,871 under the cost approach, to which the appraiser deducted \$315,187 for depreciation, resulting in a total cost of \$349,684. *Id.* Mr. Lane estimated the value of the property to be \$340,000 under the sales comparison approach using three sales in Orange County. *Id.* Mr. Lane did not appear at hearing to testify regarding his appraisal. However, according to Mr. Lane’s appraisal report, he placed the greatest weight on the sales comparison approach and estimated the value of the property to be \$340,000 as of January 1, 2005. *Petitioners Exhibit 1.*
19. According to Mr. Poore, he subtracted the site values used by each appraiser from the appraiser’s estimate of value. *Poore testimony.* He then averaged the two results and multiplied by 75% to account for the house’s incomplete construction. *Id.* Thus, Mr. Poore concluded, the value of the Petitioners’ house as of January 1, 2005, was \$243,200. *Id.*
20. Finally, Mr. Poore argues that the Board should give little weight to the Respondent’s two appraisals. *Poore argument.* According to Mr. Poore, both appraisals were prepared by appraisers not located in Orange County. *Id.* Further, while Mr. Mordoh used the

same four sales from Orange County that Mr. Waynick used, he also used two additional sales from Bedford – which is more than 25 miles away from the subject property. *Id*; *Poore argument*. Similarly, Mr. Persohn only used sales from Jasper – which is approximately thirty miles from the subject property. *Id*. According to Mr. Poore, sales from other counties are less comparable and offer inappropriate values. *Id*.

### **RESPONDENT’S CONTENTIONS**

21. The Respondent’s witness, Mr. Reller, testified that the construction of a casino in nearby French Lick, on the western side of Orange County, as well as the construction of major hotels and retail establishments in the county beginning in 2005, resulted in the construction of a growing number of larger and more costly private residences, such as the Petitioners’ house. *Reller testimony*. According to Mr. Reller, while there are now other homes that are comparable in size and value to the Petitioners’ property, none of them have been sold by their initial owners. *Id*. Thus, Mr. Reller, argues, while comparable sales may be difficult to come by, the Petitioners’ property is not unique. *Id*. Ms. Reynolds similarly testified that the construction of the casino resulted in newer and nicer houses being built in the county. *Reynolds testimony*.
  
22. The Respondent’s counsel further argues that, while previous Board decisions have often ruled appraisals are a valid method of establishing value, here the Petitioners’ cost to construct their home is a better indicator of the property’s value. *Meighen argument*. In support of this contention, Ms. Meighen offered a copy of an agreement between Hollowell Construction, Inc., and David and Susan Umpleby, dated May of 2005. *Respondent Exhibit D; Meighen argument*. In that contract, the parties agreed that Hollowell Construction would build the house at issue in this appeal for \$424,000. *Id*. According to the agreement, the Petitioners were responsible for obtaining the building permits and carrying builders risk insurance. *Respondent Exhibit D*. The Petitioners also purchased and installed all of the appliances in the house. *Id*. In addition, the Petitioners were responsible for the landscaping, providing top soil and utility hook ups. *Id*. In

response to cross examination, Ms. Reynolds argued that cost can equate to value – particularly for a newly-constructed home. *Reynolds testimony*.

23. Finally, the Respondent’s counsel argues that the house is not over-assessed based on two appraisals. *Meighen argument*.
24. The first appraisal, prepared by Gilbert S. Mordoh, estimated the value of the property based on both the cost approach and the sales comparison approach. *Mordoh testimony; Respondent Exhibit B*. Mr. Mordoh testified that he estimated the value of the property to be \$440,000 under the cost approach. *Id.* According to the report, Mr. Mordoh calculated the cost of the house to be \$530,040 and he deducted \$150,000 from the cost because the property was “over-improved.” *Id.* For his sales comparison analysis, Mr. Mordoh testified that he used the four sales in Orange County from the Petitioners’ appraisals and two additional sales in Bedford that he was familiar with. *Id.* Mr. Mordoh testified that he adjusted for the age of the comparable properties and the sale date, unlike the Petitioners’ appraisers, and he adjusted the properties for their view. *Id.* After adjustments, Mr. Mordoh estimated the value of the property to be \$440,000 under the sales comparison approach. *Id.* Mr. Mordoh admitted that most of his adjustments were over 50%, but, he argued, they were the best sales available in the area. *Id.* In his conclusion, Mr. Mordoh estimated the value of the property to be \$440,000 as of January 1, 2005. *Id.*
25. The Respondent’s second appraisal, prepared by Duane J. Persohn, estimated the value of the property to be \$510,500 as of January 1, 2005, based on the sales comparison approach. *Persohn testimony; Respondent Exhibit C*. For his sales comparison analysis, Mr. Persohn testified that he used five comparable sales from Jasper, Indiana. *Id.* According to Mr. Persohn, he did not use the sales the other appraisers used because the properties were too small and too old to be comparable. *Persohn testimony*. Further, Mr. Persohn argues, the property is not over-built, contrary to the testimony of the other appraisers, and that any obsolescence adjustment applied to the Petitioner’s property is



merely “conjecture” by those appraisers. *Id.* In response to cross-examination, Mr. Persohn admitted that he is currently on disciplinary probation with the state licensing agency and that he failed to disclose that fact to the county assessor when she hired him to perform the assessment in question. *Id.*

#### ANALYSIS

26. The 2002 Real Property Assessment Manual defines “true tax value” 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). The appraisal profession traditionally has used three methods to determine a property’s market value: the cost approach, the sales-comparison approach and the income approach to value. *Id.* at 3, 13-15. In Indiana, assessing officials generally value real property using a mass-appraisal version of the cost approach, as set forth in the Real Property Assessment Guidelines for 2002 – Version A.
27. A property’s assessment under the Guidelines is presumed to accurately reflect its true tax value. *See* MANUAL at 5; *Kooshtard Property VI, LLC v. White River Twp. Assessor*, 836 N.E.2d 501, 505 (Ind. Tax Ct. 2005); *P/A Builders & Developers, LLC*, 842 N.E.2d 899 (Ind. Tax 2006). A taxpayer may rebut that presumption with evidence that is consistent with the Manual’s definition of true tax value. MANUAL at 5. A market value-in-use appraisal prepared according to the Uniform Standards of Professional Appraisal Practice often will suffice. *Id.*; *Kooshtard Property VI*, 836 N.E.2d at 505, 506 n.1. A taxpayer may also offer sales information for the subject property or comparable properties and other information compiled according to generally accepted appraisal principles. MANUAL at 5.
28. Regardless of the method used to rebut an assessment’s presumption of accuracy, a party must explain how its evidence relates to the subject property’s market value-in-use as of the relevant valuation date. *O’Donnell v. Department of Local Government Finance*, 854

N.E.2d 90, 95 (Ind. Tax Ct. 2006); *see also Long v. Wayne Township Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). For the March 1, 2006, assessment, the valuation date was January 1, 2005. 50 IAC 21-3-3.

29. Here the Petitioners argue that their house is over-valued based on its appraised values. *Poore argument*. In support of this contention, the Petitioners submitted two appraisals. The Waynick appraisal estimated the value of the property to be \$325,000 as of January 1, 2005. *Petitioners Exhibit 2*. The Lane appraisal estimated the value of the property to be \$340,000 as of January 1, 2005. *Petitioners Exhibit 1*. Both appraisers are Indiana certified appraisers who attested that they prepared the appraisals in accordance with USPAP standards. *Id.* Both appraisals valued the property based on the cost approach and the sales comparison approach. *Id.* Thus, the Board finds that the Petitioners raised a prima facie case that their house was over-assessed. *See Meridian Towers*, 805 N.E.2d at 479 (An appraisal performed in accordance with generally recognized appraisal principles is often enough to establish a prima facie case that a property's assessment is over-valued).
30. 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 Insurance Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). Here the Respondent similarly presented two appraisals of the subject property. The Mordoh appraisal estimated the value of the property to be \$440,000 as of January 1, 2005, based on both a cost approach analysis and a sales comparison approach analysis. *Respondent Exhibit B*. The Persohn appraisal estimated the value of the property to be \$510,500 as of January 1, 2005, based on the sales comparison approach. *Persohn testimony; Respondent Exhibit C*. Again, both appraisers are Indiana certified appraisers who attested that they prepared the Respondent's appraisals in accordance with USPAP standards. In addition, the Respondent submitted the actual construction costs for the Petitioners' home which supports the assessed value of the house. The contract was signed within five months of

the relevant valuation date. Thus, the Board concludes that the Respondent rebutted the Petitioner's evidence. *See Meridian Towers*, 805 N.E.2d at 479.

31. The Petitioners' appraisals, the Respondent's appraisals, and the construction cost evidence all occurred sufficiently contemporaneously with the statutory valuation date to be probative of the house's market value-in-use. The Board must, therefore, weigh the evidence presented by both parties and determine the most persuasive evidence of the property's value.
32. Here both parties offered timely, USPAP-compliant appraisals to estimate the 2006 value of the Petitioners' house. Three of the four appraisals used two of the same sales located in Orange County. Mr. Waynick adjusted the \$270,000 sale of a 3,332-square-foot residence to \$309,000. Mr. Lane adjusted the same sale to \$341,650 and Mr. Mordoh adjusted it to \$408,000. The second sale common to three of the appraisals was the \$275,000 sale of a 2,472-square-foot residence. Mr. Waynick adjusted the sale to \$341,000, Mr. Lane to \$342,950, and Mr., Mordoh to \$438,000. Mr. Persohn, on the other hand, used five comparable properties located in Jasper. All of the appraisers stated either in their testimony or in their appraisals that they would have preferred to find more comparably sized and situated properties to use in their analysis.
33. The Board first notes that Mr. Waynick's and Mr. Persohn's appraisals both had far lower adjustments in their sales analysis than the appraisals prepared by Mr. Lane and Mr. Mordoh. On its face, this suggests that Mr. Waynick and Mr. Persohn used better comparable sales than Mr. Lane or Mr. Mordoh. But a closer analysis of the reports show that other factors were at issue.
34. Mr. Waynick's adjustments to his comparable sales were smaller than the other appraisers because he simply made little or no adjustments. For example, while the other appraisers valued additional living area at \$25, \$30 and \$35 per square foot respectively, Mr. Waynick adjusted the comparable sales only \$15 per square foot of additional living space. This is a critical difference given that the "comparable" properties were

oftentimes half the size of the Petitioners' house. Further, Mr. Waynick made no adjustments for the size or finish of the comparable properties' basements. Similarly, he made no adjustment for the time of the sale despite the fact one of his comparable sales was in 2002 and he made no adjustment for the age of the houses despite the fact that the "comparable" properties ranged in age from five to sixteen years old. Therefore, the Board assigns little weight to his valuation.<sup>5</sup>

35. Mr. Persohn, on the other hand, had smaller adjustments to his comparable sales because he chose properties that were closer in size and finish to the Petitioners' house, but they were all located in Jasper, Indiana. While the Board agrees that properties in other counties may be comparable to the subject property, the fact that all of Mr. Persohn's sales came from Jasper suggests that he simply used properties he was familiar with rather than seeking properties that, like the Petitioners' house, are larger, nicer, newer homes located in rural areas where such houses are not common. Additionally, while the Board would not disregard Mr. Persohn's testimony based on a professional dispute that is not in evidence before the Board, the Board is deeply troubled by Mr. Persohn's failure to disclose his status to the county. Because such omission weighs heavily on Mr. Persohn's professional credibility, the Board gives little weight to his appraisal.
36. The remaining two appraisals, Mr. Mordoh's and Mr. Lane's appraisals, are similar to each other in most respects. They simply use different values for their adjustments. The largest difference lies in the adjustment for living area. Mr. Lane values additional living area at \$25 per square foot and Mr. Mordoh values additional living area at \$35 per square foot. Similarly, Mr. Lane values the basement area at \$8 per square foot, but he does not adjust for finished space in the basement, unlike Mr. Mordoh who values the basement by both size and finished area. Further, like Mr. Waynick's appraisal, Mr.

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<sup>5</sup> Mr. Waynick also prepared a cost analysis, but in his report and in his testimony, he stated he gave the most weight to his sales comparable analysis. The Board also notes that Mr. Waynick did little to justify the 40% depreciation factor he applied in his cost approach other than to say it was his opinion the house was 40% over-built. See *Inland Steel v. State Bd. of Tax Comm'rs*, 739 N.E.2d 201, 220 (Ind. Tax Ct. 2000) (the testimony of a recognized appraisal expert without explanation is conclusory and lacks probative value).

Lane's appraisal makes no adjustment for properties that are between five and sixteen years old, whereas Mr. Mordoh adjusts for the age of the comparable houses. Finally, Mr. Lane did not appear at hearing to support his valuation. Thus, of the four appraisals submitted in this matter, the Board finds Mr. Mordoh's appraisal the most credible evidence of the house's value.

37. The Board's inquiry, however, does not end there. An appraisal only estimates a property's value based on the opinion of an appraiser – this is particularly evident here where four appraisers estimated the value of the same house to range from \$325,000 to \$510,500. The cost to construct a house is not an estimate, but rather it is direct evidence of how much a willing buyer paid for the property. Here the Respondent presented the construction contract, signed by both the Petitioners and the construction contractor, whereby the Petitioners agreed to have the contractor build the subject house for \$424,000.<sup>6</sup> Further the contract was signed within five months of the valuation date. Therefore, the Board finds that the actual construction cost of the Petitioners' property, as opposed to the property's appraised values is the better evidence of the property's value when both the construction and the appraisals are sufficiently related to an assessment's valuation date.
38. The Petitioners raised a prima facie case that their house was over-valued. The Respondent rebutted that evidence. The Board finds that the best evidence of the value of the house at issue in this appeal is its \$424,000 construction cost.<sup>7</sup> Because the parties agree the house was only 75% completed at the time of the assessment, the Board finds that the house's market value-in-use in 2006 is \$318,000 – which exceeds the house's

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<sup>6</sup> This "cost" does not include traditional building expenses such as insurance, permitting, landscaping, appliances and utility hook-ups. Thus, the evidence suggests that the actual value of the house exceeds its \$424,000 construction cost.

<sup>7</sup> The Board notes that even if it had determined the appraisal was better evidence than the construction costs, Mr. Mordoh valued the property for \$440,000 – or \$16,000 more than the construction costs. Thus, regardless of whether the Board relies on the Mordoh appraisal or the construction contract, both supports the property's assessed value.

assessed value of \$316,400. Therefore, the Board finds the weight of the evidence supports the assessment.

**SUMMARY OF 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.

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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>.**