

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition #:** 45-032-02-1-5-00002  
**Petitioners:** Patrick W. & Margaret Conley  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 009-12-14-0010-0073  
**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 at Lake County, Indiana. The Department of Local Government Finance (DLGF) determined that the Petitioners' total property tax assessment for the subject property was \$137,000. Neither the Petitioners nor the Respondent provided to the Board a Notice of Final Determination (Form 115) issued as a result of the DLGF hearing.
2. The Petitioners filed a Form 139L on April 14, 2004.
3. The Board issued a notice of hearing to the parties dated May 28, 2004.
4. A hearing was held on July 8, 2004, in Crown Point, Indiana before Special Master Kathy J. Clark.

### Facts

5. The subject property is located at 2214 Nondorf Street, Dyer, Indiana.
6. The subject property is an 80 x 150 lot with a single-family residence.
7. The Special Master did not conduct an on-site visit of the property
8. Assessed Value of subject property as determined by the DLGF:

Land: \$41,000 Improvements: \$96,000

9. Assessed Value requested by Petitioners:

Land: \$35,000 Improvements: \$96,000.

10. The following persons were present at the hearing:

For Petitioners: Margaret Conley, Property owner

For Respondent: Sharon Elliott, Staff Appraiser, Cole-Layer-Trumble Company

11. Persons sworn in at hearing:

For Petitioners: Margaret Conley, Property owner

For Respondent: Sharon Elliott, Staff Appraiser, Cole-Layer-Trumble Company

#### **Issue**

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

- a) Petitioner contends that her neighbor's lot is deeper than hers. Her neighbor's lot is assessed at \$41,400, and Petitioner contends her lot should be assessed lower than her neighbor's property due to the difference in depth.
- b) Petitioner submitted a property profile for both 2210 Nondorf St., which shows a land assessment of \$41,400, and for 2132 Nondorf St., which shows a land assessment of \$32,700. *Petitioner Exhibits 1 and 2.*

13. Summary of Respondent's contentions in support of assessment:

- a) Respondent offered a comparable sales analysis sheet and evidence showing similar lot sizes and similar values.
- b) Respondent contends that Petitioner never explained why she wanted her lot value lowered.

#### **Record**

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

- a) The Petition and all subsequent pre-hearing submissions by either party.
- b) The tape recording of the hearing labeled BTR #215.
- c) Exhibits:
  - Petitioner Exhibit 1: Comparable Property Assessment Profile.
  - Petitioner Exhibit 2: Comparable Property Assessment Profile.
  - Petitioner Exhibit 3: Recorded Plat of Subject Property.

Respondent Exhibit 1: 139L Petition.  
Respondent Exhibit 2: Subject Property Record Card.  
Respondent Exhibit 3: Photograph of Subject.  
Respondent Exhibit 4: Comparable Sales Analysis.  
Respondent Exhibit 5: Comparable Record Card.  
Respondent Exhibit 6: Comparable Record Card.  
Respondent Exhibit 7: Comparable Record Card.  
Respondent Exhibit 8: Comparable Photograph.  
Respondent Exhibit 9: Comparable Photograph.  
Respondent Exhibit 10: Comparable Photograph.  
Respondent Exhibit 11: Informal Hearing Document.

d) These Findings and Conclusions.

### **Analysis**

15. The most applicable governing cases 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 DLGF unless the Petitioner has established a prima facie case and, by a preponderance of the evidence, proven both the alleged errors 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).
16. The Petitioner did not provide sufficient evidence to support the Petitioner's contentions. This conclusion was arrived at because:
- a) The evidence presented by the Petitioner, "property profiles" of 2210 Nondorf Street and 2132 Nondorf Street, did not contain information regarding lot sizes or base land rates that were applied to these properties for assessment purposes. The only information on the record concerning these properties is the final assessed values determined by the local assessing officials. Without explaining the manner in which these properties are comparable, the Petitioner presented no evidence to demonstrate her property has been assessed differently than similarly situated properties.
  - b) The Petitioner did not submit market evidence establishing the value of her lot or her neighbor's lot, and did not show whether the market value of a slightly deeper lot is greater than the value of her lot.
  - c) Indeed, the Form 139L (page 2) filed by the Petitioner indicates the market value of the property is higher than the current assessed value.
  - d) The Petitioner failed to make a prima facie case of error.

### **Conclusion**

17. The Petitioners failed to make a prima facie case. The Board finds in favor of Respondent for the land value of \$41,000. The total assessed value should remain at \$137,000.

### **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:

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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.**