

REPRESENTATIVE FOR PETITIONER:

Paul LeFebvre, Pro Se

REPRESENTATIVE FOR RESPONDENT:

Lorie Hallett, Greencastle Township Assessor

**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

PAUL LeFEBVRE,	)	Petition No.:	67-007-99-1-5-00004R
	)		
Petitioner,	)	County:	Putnam
	)		
v.	)	Township:	Greencastle
	)		
GREENCASTLE TOWNSHIP	)	Parcel No.:	090710001300040
ASSESSOR,	)		
	)	Assessment Year:	1999
Respondent.	)		
	)		

On Remand from the Indiana Tax Court  
Cause No. 49T10-0101-TA-2

**REFERRAL TO GREENCASTLE TOWNSHIP ASSESSOR**

The Board having reviewed the decision of the Tax Court in the above matter dated September 8, 2003 (attached and incorporated by reference), and pursuant to Ind. Code § 6-1.1-15-8, refers this matter to the Greencastle Township Assessor to make another assessment consistent with the Tax Court decision, for the following reasons.

## Facts and Procedural History

1. Pursuant to Ind. Code § 6-1.1-15-3, Petitioner filed a Form 131 petition for Assessment Year 1999 petitioning the Board to conduct an administrative review of that petition. The Board's final determination was issued on November 21, 2001.
2. The Petitioner filed an original tax appeal on January 3, 2001. The Indiana Tax Court held a trial on June 22, 2001. The Petitioner raised two issues for review. (1) Whether the fireplaces were masonry or prefabricated; and (2) whether the subject was assessed with the correct increments of brick.

## Discussion of Remanded Issues

3. The Indiana Tax Court determined that in the regulations, 50 IAC 2.2-7-11, the term "stack" means chimney. *LeFebvre v. Dep't of Local Gov't Fin.*, No. 49T10-0101-TA-2, slip op. at 5 (Ind. Tax Ct. 2003). The Court further stated that Petitioner's chimney is clearly metal, not traditional masonry, and ordered the fireplaces to be assessed as "prefabricated metal." *Id.* at 5, 8.
4. The Indiana Tax Court determined that the amount of brick on the subject residence should have been recalculated, and checked against both the PTABOA's calculations and Petitioner's calculations. *LeFebvre*, slip op. at 7. The Court further ordered that the Board order the local assessing officials to assess LeFebvre's home with three units of brick. *Id.* at 7, 8.

Therefore, pursuant to Ind. Code § 6-1.1-15-8, the Board refers this matter to the Greencastle Township Assessor to make another assessment consistent with the Tax Court decision, this \_\_\_\_ day of \_\_\_\_\_, 2003.

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Commissioner, Indiana Board of Tax Review

## **IMPORTANT NOTICE**

**- APPEAL RIGHTS ON REMANDED AND REFERRED CASE -**  
Petitioner's rights regarding this matter are governed by the provisions of Indiana Code § 6-1.1-15-8 and § 6-1.1-15-9. An appeal of the corrected assessment made by the local assessing official must be initiated in accordance with Indiana Code § 6-1.1-15-3 or § 6-1.5-5. To initiate a proceeding for judicial review to the Indiana Tax Court under Indiana Code § 4-21.5-5 you must take the action required within forty-five (45) days of the date of this notice.