

REPRESENTATIVE FOR PETITIONER:
Alfred H. Plummer III, property owner

REPRESENTATIVE FOR RESPONDENT:
Laurie Renier, Kosciusko County Assessor

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

Alfred H. Plummer III &	)	Petition No.:	43-023-08-1-5-00003
Patricia A. Plummer	)		43-023-08-1-5-00004
)		
Petitioners,	)	Parcel No.:	43-08-18-100-275.000-023
	)	Parcel No.:	43-08-18-100-277.000-023
)		
v.)		
	)	County:	Kosciusko County
)		
Kosciusko County Assessor,	)	Township:	Tippecanoe
)		
Respondent.	)	Assessment Year:	2008

Appeals from the Final Determinations of the
Kosciusko County Property Tax Assessment Board of Appeals

September 20, 2011

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

Introduction

1. The Petitioners, Alfred and Patricia Plummer, supported their claim for lowering the subject property’s assessment with the opinion of a certified appraiser. Because the Assessor did little to impeach or rebut that opinion, the Board finds for the Plummers.

Alfred H. Plummer III & Patricia A. Plummer
Findings & Conclusions
Page 1 of 14

Procedural History

2. On May 8, 2009, the Plummers filed Form 130 petitions with the Kosciusko County Assessor contesting the March 1, 2008 assessments for the above-captioned parcels. On November 20, 2009, the Kosciusko County Property Tax Assessment Board of Appeals (“PTABOA”) issued its determinations lowering the parcels’ assessments, but not to the level that the Plummers had requested. The Plummers then timely filed Form 131 petitions with the Board. The Board has jurisdiction over the Plummers’ appeals under Indiana Code §§ 6-1.1-15 and 6-1.5-4-1.
3. On June 8, 2011, the Board’s administrative law judge, Patti Kindler (“ALJ”), held a hearing on the Plummers’ petitions. Neither the Board nor the ALJ inspected the subject parcels.

Hearing Facts and Other Matters of Record

4. The following people were sworn in and testified:
 - For the Plummers: Alfred H. Plummer III
David R. Metz, certified appraiser
 - For the Assessor: Laurie Renier, Kosciusko County Assessor
5. The Plummers submitted the following exhibits:
 - Petitioners Exhibit 1: Form 131 petition for each parcels
 - Petitioners Exhibit 2: Form 115 Notification of Final Assessment Determination for each parcel
 - Petitioners Exhibit 3: Appraisal report prepared by Troy Reith
 - Petitioners Exhibit 4: Appraisal report prepared by David Metz
6. The Assessor submitted the following exhibits:¹
 - Respondent Exhibit 1: Property record cards for the subject parcels
 - Respondent Exhibit 2: Beacon aerial maps of subject parcels
 - Respondent Exhibit 3: Beacon plat maps with each parcel’s dimensions
 - Respondent Exhibit 4: Undated typed statement addressed to the Board and the Plummers with John P. Beer’s name at the bottom

¹The Assessor offered two sets of exhibits, one for each appeal petition. The Board’s reference to each Respondent’s exhibit number includes the documents offered under that number for both sets of exhibits.

- Respondent Exhibit 5: Map showing John Beer’s comparable sales in relation to the subject parcels
- Respondent Exhibit 6: Lake Tippecanoe Land Sales
- Respondent Exhibit 7: June 3, 2011, letter to the Board from John Beer

7. The Board recognizes the following additional items as part of the record of proceedings:

- Board Exhibit A: Form 131 petitions
- Board Exhibit B: Hearing notices
- Board Exhibit C: Hearing sign-in sheet
- Board Exhibit D: Notice of Appearance by Marilyn Meighen
- Board Exhibit E: Withdrawal of Appearance by Marilyn Meighen

8. The subject parcels are located on Lake Tippecanoe. Parcel 43-08-18-100-275.000-023, located at 56 EMS T13F Lane, Leesburg, is a lakefront lot with 0.27 acres, a single-family home, and an attached garage. Parcel 43-08-18-100-277.000-023, located at 44 EMS T13F Lane, Leesburg, is a lakefront lot with 0.29 acres and a garage. The Board will refer to the parcels collectively as the “subject property” unless otherwise indicated.

9. The PTABOA determined the following assessments:

<u>Parcel 43-08-18-100-275.000-023:</u>		
Land: \$443,700	Improvements: \$96,500	Total: \$540,200
 <u>Parcel 43-08-18-100-277.000-023:</u>		
Land: \$433,300	Improvements: \$14,100	Total: \$447,400
		Total: \$987,600

10. The Plummers requested a combined assessment of \$840,000 for the two parcels.

Objection

11. Mr. Plummer objected to Respondent’s Exhibits 4 and 7. Exhibit 4 is a typed statement from John Beer, which the parties refer to as a letter, discussing two land sales from 2003 and one from 2005 and commenting on an appraisal report prepared by Troy Reith. *Resp’t Ex. 4; Renier testimony.* Exhibit 7 is a letter from Mr. Beer to the Board in which Mr. Beer claims: (1) that Mr. Reith’s appraisal supports the subject property’s assessments once one corrects an error in Mr. Reith’s measurement of the subject property’s lake frontage; (2) that a 23% increase in assessments between 2007 and 2008

stemmed from a study of sales around Lake Tippecanoe showing that base rates needed to be raised; and (3) that the standard lot for the subject property's neighborhood should have a depth of 175 feet, which would eliminate the depth factor adjustment applied to the subject parcels and lower their assessments.

12. The Plummers objected to those exhibits on grounds that they were hearsay. The Plummers are right—the exhibits are hearsay.² But the Board's procedural rules allow it to admit hearsay, with the caveat that if the evidence is properly objected to and does not fall within a recognized exception to the hearsay rule, the Board cannot base its determination solely on that evidence. 52 IAC 2-7-3. Because the Respondent's exhibits do not differ significantly from the types of hearsay that are habitually offered in Board hearings, albeit without objection, the Board overrules the Plummers' objection. But that does not mean that the Board gives those exhibits any weight. Indeed, the Plummers' lack of opportunity to cross-examine Mr. Beer seriously detracts from the reliability of his statements. For that reason, and for other reasons discussed below, the Board gives Mr. Beer's hearsay statements little weight.

Administrative Review and the Parties' Burdens

13. A taxpayer seeking review of an assessing official's determination must make a prima facie case proving both that the current assessment is incorrect and what the correct assessment should 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).
14. In making its case, the taxpayer must explain how each piece of evidence relates to its requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*,

² The Indiana Rules of Evidence define hearsay as "a statement, other than one made by the declarant while testifying at the trial or hearing, offered in evidence to prove the truth of the matter asserted." Ind. Evidence Rule 801(c). Both letters contain out-of-hearing statements made by Mr. Beer, and the Assessor offered the letters to prove the truth of the matters that Mr. Beer asserted in those statements.

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. If the taxpayer makes a prima facie case, the burden shifts to the assessor to offer evidence to rebut or impeach the taxpayer’s evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004); *Meridian Towers*, 805 N.E.2d at 479.

Parties’ Contentions

A. Summary of the Plummers’ Evidence and Contentions

16. The subject property’s total assessment of \$987,600 is too high in light of an appraisal prepared by David Metz, who estimated the property’s market value at \$840,000 as of January 1, 2007. *Plummer argument, Pet’rs Ex. 4*. Mr. Metz is a certified general appraiser, and he certified that he prepared his appraisal in conformance with the Uniform Standards of Professional Appraisal Practice (“USPAP”). *Metz testimony; Pet’rs Ex. 4 at 23. Plummer argument; Pet’rs Ex. 4*. Although Mr. Metz’s office is in Wabash, he has appraised lake properties in Kosciusko County since 1980. *Metz testimony*.
17. In reaching his opinion, Mr. Metz developed both the sales-comparison and cost approaches to value. He did not develop the income approach because the subject property’s neighborhood is made up of non-income-producing properties. *Metz testimony; Pet’rs Ex. 4 at 9*. Mr. Metz gave the most weight to his conclusions under the sales-comparison approach. *Metz testimony; Pet’rs Ex. 4 at 5-6*.
18. Mr. Metz looked at lakefront land sales that occurred between 2003 and the appraisal date to determine subject land’s value as if it had no improvements. *Metz testimony; Pet’rs Ex. 4 at 6*. He observed two trends: (1) Tippecanoe lakefront values have remained relatively stable since 2003, and (2) sites with larger amounts of lake frontage sell for comparatively less per front foot. *Metz testimony*. Mr. Metz concluded that \$5,000 per front foot was appropriate for the subject land, which equated to a total site value of \$725,000. *Metz testimony; Pet’r Ex. 4 at 6*.

19. In his sales-comparison analysis, Mr. Metz used sales of four properties that he felt were comparable to the subject property, and he adjusted each property's sale price to reflect various ways in which it differed from the subject property. *See Pet'rs Ex. 4 at 5, 7.* He quantified his adjustments using a paired-sales analysis. *Metz testimony.*
20. The adjustment that Mr. Metz applied to account for differences in the amount of actual lake frontage was by far his most significant adjustment to each sale price. *Id.; Metz testimony.* Mr. Metz quantified that adjustment at \$5,000 per front foot—the same amount that he had used to value the subject property's land. *Id.* Although Mr. Metz based that adjustment on his own data and analysis, he pointed out that Mr. Beer had also said that an adjustment of \$5,000 per front foot “seems about right.” *Resp't Ex. 4; Metz testimony.*
21. Mr. Metz also adjusted each property's sale price to account for differences in the total size of the site compared to the subject site. *Id.* Those adjustments were much smaller, ranging from a negative adjustment of \$1,756 for a property with 17,556 more square feet than the subject site to a positive adjustment of \$1,593 for a property with 15,932 fewer square feet than the subject site. *Pet'rs Ex. 1 at 5, 7.*
22. Turning to his overall opinion of value, Mr. Metz pointed specifically to the first comparable property from his appraisal's sales-comparison grid, which is located just three houses from the subject property. *Metz testimony; Pet'r Ex. 4 at 5.* According to Mr. Metz, the two properties differ primarily in their relative amounts of lake frontage. *Id.* The neighboring property sold for \$525,000. After adjustments, including a \$290,000 adjustment for lake frontage, that property's sale price was \$827,884. *Id.*
23. The Plummers also offered an appraisal prepared by Troy Reith in which Mr. Reith estimated the subject property's market value at \$885,000 as of December 29, 2008. *Pet'rs Ex. 3.* Mr. Plummer, however, acknowledged that Mr. Reith's appraisal did not, on its face, relate to the relevant January 1, 2007 valuation date that applies to the March

1, 2008 assessment under appeal. *See Plummer testimony*. But the Plummers offered Mr. Reith's appraisal as further support for Mr. Metz's valuation opinion. *Id.*

B. Summary of the Assessor's Evidence and Contentions

24. Although they offered two appraisals, the Plummers failed to show that the subject property was over-assessed. *Renier argument*. Mr. Reith erred in measuring the subject property's lake frontage, which significantly skewed his ultimate valuation opinion. And Mr. Metz made questionable land adjustments. *Renier testimony*.
25. Mr. Reith reported the subject property's lake frontage as only 125 feet instead of 145 feet. *Renier testimony; Resp't Ex. 4*. While Mr. Plummer insisted that this error was merely typographical and that Mr. Reith gave him permission to correct the error on his appraisal report, the error carries through to Mr. Reith's valuation calculation. *Id.* According to one of Mr. Beer's letters, if Mr. Reith's adjustments are recalculated to reflect the real differences in lake frontage, Mr. Reith's appraisal actually supports the subject property's assessment. *Id.*
26. For his part, Mr. Metz erred in adjusting his comparable properties' sale prices to account for differences between their sites and the subject site. *See Renier testimony*. First, his \$5,000 per front foot adjustment is too low for properties with frontage on Lake Tippecanoe. *Id.* Second, Mr. Metz miscalculated his front-foot adjustments. For example, Mr. Metz's first comparable property has 80 feet of lake frontage, or 65 feet less than the subject property. *Id.* Thus, Mr. Metz should have adjusted the sale price by \$325,000 (\$5,000 x 65) instead of the \$290,000 that he actually used. *Id.* There are similar errors in Mr. Metz's adjustments for his second and third comparable properties. *Id.* Third, Mr. Metz made an additional adjustment to each property's sale price to account for differences with the subject property in terms of overall size. *Id.* Appraisers typically do not make such adjustments to properties with lake frontage, *Id.*

27. According to the Assessor, Mr. Metz's appraisal should also be given less weight because he is not from Kosciusko County. He therefore may not have the expertise needed to appraise Kosciusko County lake properties. *Renier argument.*
28. Regardless of the two appraisers' opinions, the Assessor based the subject property's assessment on verifiable and accurate data from 2007 sales disclosures. *Renier testimony.* A review of Lake Tippecanoe land sales from 2000 to 2007 shows that the average lakefront value is \$6,465 per front foot.³ *Renier testimony; Resp't Ex. 6.* And the sale prices for three properties that Mr. Beer referenced in his first letter also support the assessment. *Renier testimony; Resp't Ex. 4, 5.* The first property sold in 2005 for \$410,000, or \$7,455 per front foot; the second sold in 2003 for \$440,000, or \$3,894 per front foot; and the third sold in 2003 for \$430,000, or \$5,309 per front foot. *Id.* Assuming a 3% per-year adjustment to bring those sales to the January 1, 2007 valuation date, those sale prices were \$7,987, \$4,434, and \$6,030, respectively. *Renier testimony; Resp't Ex. 4.* When cross-examined about Mr. Beer's letter, however, the Assessor explained that Mr. Beer did not appraise the subject property, that "[Beer's] figures don't have anything to do with the March 1, 2008 values that were used to determine that assessed value," and that the sales were "outside the date."⁴ *Renier testimony.*

Discussion

29. Indiana assesses real property based on its true tax value, which the 2002 Real Property Assessment Manual defines 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 (2008)). Appraisers traditionally have used three methods to determine a

³ Respondent's Exhibit 6 actually gives two different averages: (1) \$6,465 per front foot, which purports to have been computed by dividing the total number of front feet into the total value of all the sale prices, and (2) \$6,518 per front foot, which purports to have been computed by determining the price per front foot for each sale, adding those prices together, and then dividing that total by the number of sales. *See Resp't Ex. 6.* While one would expect a slight difference between the two averages because the price per front foot for each individual sale is rounded to the nearest dollar, it is not clear why the difference is \$53.

⁴ The cross examination included the following exchange:

"Q: So you agree then that they're outside the date, is that correct?"

A: Correct."

property's market value: the cost, sales-comparison, and income approaches. *Id.* at 3, 13-15. Indiana assessing officials generally use a mass-appraisal version of the cost approach set forth in the Real Property Assessment Guidelines for 2002 – Version A.

30. A property's market value-in-use, as determined using the Guidelines, is presumed to be accurate. See MANUAL at 5; *Kooshtard Property VI, LLC v. White River Twp. Assessor*, 836 N.E.2d 501, 505 (Ind. Tax Ct. 2005) *reh'g den. sub nom.*; *P/A Builders & Developers, LLC*, 842 N.E.2d 899 (Ind. Tax Ct. 2006). But 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 USPAP often will suffice. *Kooshtard Property VI*, 836 N.E.2d at 506 n.6. A taxpayer may also offer actual construction costs, sales information for the subject or comparable properties, and any other information compiled according to generally accepted appraisal principles. MANUAL at 5.
31. Regardless of the method used to rebut an assessment's presumed accuracy, a party must explain how its evidence relates to the subject property's market value-in-use as of the relevant valuation date. See *O'Donnell v. Dep't of Local Gov't Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006); see also *Long v. Wayne Twp. Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). Otherwise, the evidence lacks probative value. *Id.* For March 1, 2008 assessments, that valuation date was January 1, 2007. 50 IAC 21-3-3(2008).
32. Here, the Plummers rely on Mr. Metz's professional valuation opinion that the subject property's market value was \$840,000 as of January 1, 2007—the valuation date that applied to March 1, 2008 assessments. Mr. Metz, who is a certified appraiser with more than 30 years experience, including experience in valuing lake properties in Kosciusko County, certified that he performed his appraisal in conformance with USPAP. He considered all three traditional approaches to value and developed estimates under two of them—the sales-comparison and cost approaches. In his sales-comparison analysis, Mr. Metz identified comparable properties and adjusted their sale prices for relevant ways in which they differed from the subject property. Those adjustments were not random;

instead, he derived them from paired-sales analyses. In light of those facts, the Plummers made a prima facie case that the subject property's assessment was wrong and that the property's true tax value was \$840,000.

33. The burden therefore shifted to the Assessor to impeach or rebut Mr. Metz's valuation opinion. While she attempted to do both, she succeeded in doing neither.
34. In an effort to impeach Mr. Metz's appraisal, the Assessor pointed to what she characterized as three different flaws in his analysis. First, the Assessor asserted that Mr. Metz quantified an adjustment for differences in the amount of front feet that was too low for Lake Tippecanoe. She, however, did little to support that assertion. At most, she offered a list of land sales from 1998 to 2008, which showed an average price of \$6,465 per front foot. Without more analysis, including some explanation about how those sales related to the January 1, 2007 valuation date, the Assessor's sales data does little to impeach Mr. Metz's valuation opinion. In fact, the Assessor herself offered a letter in which her employee, Mr. Beer, said that an adjustment of \$5,000 per front foot seemed "about right." *Resp't Ex. 4.*
35. Second, the Assessor claimed that Mr. Metz had simply miscalculated the total lake frontage adjustment for each property. Thus, for example, the Assessor claimed that the subject property had 65 more front feet than Mr. Metz's first comparable while Mr. Metz calculated his adjustment based on a difference of 58 square feet. In each case, the difference appears to stem from the Assessor using effective, instead of actual, frontage for the comparable properties. The Assessor, however, did not say where she got her numbers.
36. Even if one assumes that the Assessor used the correct effective frontage for each comparable property, she still did not significantly impeach Mr. Metz's valuation opinion. As Mr. Metz explained, he used actual lake frontage in calculating his adjustment. One might debate whether comparing properties based on differences in effective frontage yields more accurate adjustments than comparing them based on differences in actual frontage. Under the Guidelines, assessors calculate effective

frontage and depth to account for the fact that not all lots are square or rectangular. *See* GUIDELINES, ch. 2 at 40. For example, in a triangular lot where the base of the triangle constitutes the lot's frontage, there will be little or no land behind portions of the frontage, and the lot's effective frontage will therefore be less than its actual frontage. *See id* at 45. So, using effective frontage as a means of comparison may, to some degree, account for differences in the shapes and sizes of lots. Of course, an appraiser might conclude that a given market does not place much value on minor differences in lot shapes, or he might reflect shape- or size-related market differences through other adjustments.

37. Regardless, the Assessor did not offer any evidence about how Mr. Metz's comparable lots differed from the subject property in terms of their respective shapes and, as discussed below, Mr. Metz made an independent size-based adjustment for each property. In any case, the differences between what the Assessor claimed were the correct adjustments using effective frontage and the adjustments that Mr. Metz came up with using actual frontage were relatively minor in comparison to the properties' overall values. So, Mr. Metz's use of actual, instead of effective, frontage in computing his adjustments does not significantly impeach his valuation opinion.
38. Third, the Assessor attacked Mr. Metz's opinion on grounds that Mr. Metz adjusted his comparable properties' sale prices to account for differences in the overall sizes of those properties compared to the subject property. But while the Assessor characterized Mr. Metz's approach as atypical, she offered nothing to show that it conflicted with generally accepted appraisal principles. Indeed, while everyone agreed that a lakefront lot's relative amount of lake frontage is the most important factor influencing its market value, the lot's overall size logically also has at least some influence. Indeed, the Assessor took the subject parcels' overall sizes into account when she used a depth factor to adjust their front-foot base rates. *See Resp't Ex. 1*. Thus, the Board gives no weight to the Assessor's concerns about Mr. Metz's use of an adjustment based on differences in overall lot size.

39. Finally, the Assessor claimed that Mr. Metz lacked the experience to adequately appraise lake properties in Kosciusko County. But she did not dispute Mr. Metz's testimony that he: (1) has performed appraisals in Kosciusko County since 1980; (2) has experience in appraising Kosciusko County lake properties; and, (3) is a member of the Kosciusko County MLS. Thus, the Board is persuaded that Mr. Metz had the experience and expertise to reliably appraise the subject property.
40. Her attempts at impeachment aside, the Assessor offered little evidence of her own to show the subject property's market value-in-use. She did point to a letter in which Mr. Beer extrapolated a valuation opinion by first correcting what appears to have been an error in Mr. Reith's appraisal report concerning the amount of the subject property's lake frontage, and then recalculating Mr. Reith's site adjustments. Mr. Beer's approach lacks probative weight for at least two reasons. First, Mr. Reith estimated the subject property's value as of December 29, 2008—almost two full years after the applicable January 1, 2007 valuation date. And neither Mr. Beer in his letter, nor the Assessor in her testimony, explained how Mr. Reith's appraisal related to the subject property's value as of that relevant valuation date. Second, Mr. Beer's approach seriously risks distorting Mr. Reith's analysis. Mr. Reith's analysis was not purely mathematical; one therefore cannot simply plug in different data and automatically say what result Mr. Reith would have reached had he used that revised data. In any case, Mr. Reith's appraisal was not as detailed or persuasive as Mr. Metz's, and unlike Mr. Metz, neither Mr. Reith nor Mr. Beer testified at the hearing. Thus, even if the Board were to give some weight to Mr. Beer's revision of Mr. Reith's valuation opinion, Mr. Metz's opinion would still be more probative.
41. Next, the Assessor pointed to a different part of Mr. Beer's letter in which he provided adjusted sale prices for two vacant parcels that sold in 2003 and one that sold in 2005. Even if the Board were to accept Mr. Beer's unsupported hearsay assertions, he did not purport to give a valuation opinion based on those land sales, much less to perform an appraisal that conformed to USPAP. Thus, Mr. Beer's statements have little or no probative value. And given (1) that the Plummers properly objected to Mr. Beer's

statements as hearsay, and (2) that the Assessor did not contend that those statements fit within any recognized exception to the hearsay rule, the Board could not base a determination solely upon Mr. Beer's statements even if it found them probative.⁵

42. Thus, Mr. Metz's valuation opinion is the only persuasive evidence of the subject property's market value-in-use. Given that he estimated the subject property's market value as being substantially less than the subject parcels' combined assessments, those assessments must be reduced.

SUMMARY OF FINAL DETERMINATION

43. Because the Plummers offered Mr. Metz's probative valuation opinion, they rebutted the presumption that the subject parcels' assessments were accurate. And the Assessor did little to impeach or rebut Mr. Metz's opinion. The Board therefore orders that the subject parcels' combined assessments be changed to \$840,000.

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

Chairman, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

⁵ Mr. Beer also failed to explain how the three sales related to the subject property's value as of January 1, 2007. Although he adjusted those sale prices using a rate of 3% per year, he did not explain how he determined that rate. And the Assessor agreed that those sales were "outside the date." *Renier answer on cross-examination.*

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>>.