INDIANA BOARD OF TAX REVIEW
Small Claims
Final Determination
Findings and Conclusions

Petition Nos.:	**29-003-09-1-5-00088**
	29-003-09-1-5-00089
	29-003-09-1-5-00090
Petitioners:	**James K. & Theresa D. Props**
Respondent:	**Hamilton County Assessor**
Parcel Nos.:	**17-13-05-00-02-005.000**
	17-13-05-00-02-004.000
	17-13-05-00-02-008.001
Assessment Year:	**2009**

The Indiana Board of Tax Review (the Board) issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. James K. Props and Theresa D. Props (the "Props"), represented by certified taxpayer representative Milo Smith, appealed the 2009 assessments on three parcels to the Hamilton County Property Tax Assessment Board of Appeals ("PTABOA") by filing Form 130 petitions dated November 9, 2009.

2. The PTABOA issued notices of its decisions on July 22, 2011.

3. The Props then filed their Form 131 petitions with the Board on September 6, 2011, electing to have their appeals heard according to the small claims procedures.

4. The Board issued notices of hearing to the parties dated November 1, 2013, and November 5, 2013.[1]

5. On December 2, 2013, Mr. Smith emailed a request to withdraw Petition No. 29-003-09-1-5-00088 ("88"). The Hamilton County Assessor ("Assessor") through her attorney, Marilyn Meighen, objected to the request. The Board took the request under advisement.

6. On December 3, 2013, the Board held a hearing through its administrative law judge, Dalene McMillen ("ALJ"). Neither the Board nor the ALJ inspected the property.

7. The following people were sworn-in at the hearing:

[1] The parties waived the minimum thirty day advance notice of hearing established by Indiana Code § 6-1.1-15-4 on Petition No. 29-003-09-1-5-00090.

a. For the Props: Milo Smith, Certified Taxpayer Representative

b. For the Assessor:[2] Terry McAbee, Hamilton County Deputy Assessor

Facts

8. The subject property consists of a single-family home located on two parcels and a third parcel of adjacent vacant land in a subdivision in Carmel, Indiana.

9. The PTABOA determined the assessed values of the subject parcels as follows: $1,718,300 for Parcel No. 17-13-05-00-02-005.000 ("Parcel 005"); $82,400 for Parcel No. 17-13-05-00-02-004.000 ("Parcel 004"); and $67,200 for Parcel No. 17-13-05-00-02-008.001 ("Parcel 008"). The assessed value for all three parcels totals $1,867,900.

10. On their Form 131 petitions, the Props did not assert the correct value for the three parcels under appeal.

Contentions

11. Summary of the Props' case:

a. Prior to the Board hearing, Mr. Smith moved to withdraw Petition No. 88. At the hearing, Mr. Smith requested to also withdraw Petition No. 29-003-09-1-5-00089 ("89"). Mr. Smith contends only Petition No. 29-003-09-1-5-00090 ("90") should be before the Board on appeal. Mr. Smith offers evidence that the assessed value of Parcel 008 increased from $15,900 in 2008 to $67,200 in 2009, which is over 5%; therefore the Assessor would have the burden of proof in this appeal. *Smith testimony; Petitioner Exhibit 1.*

b. Mr. Smith contends the parcels must be valued individually because the Assessor assessed the three parcels individually. Mr. Smith presents testimony that Parcel 008 was originally platted as common area in the subdivision located at the back of Parcels 004 and 005. It was deeded to the Props by the Homeowners' Association. Mr. Smith opines that Parcel 008 is a separate property that could be sold to one of the adjoining neighbors. Mr. Smith's testimony notes that Parcel 008 is mowed by the Props, but does not provide further elaboration of how the Props use that parcel. He further contends that the Assessor by statute had the ability to combine the three parcels into one parcel but chose not to do so. *Smith testimony.*

c. In rebuttal testimony, Mr. Smith questions why the Assessor did not take the Props' 1992 construction cost of the house ($811,000 or $62 per square foot) and time adjust it using the Marshall and Swift cost tables to determine the 2009 assessment.[3] Mr. Smith argues that the Props' 2009 time adjusted construction cost would have been lower than the per square foot price average of $275.42 indicated in the Assessor's analysis. Mr. Smith also argues

[2] Ms. Marilyn Meighen appeared as counsel for the Assessor.

[3] Mr. Smith submitted a copy of the construction contract with the builder of the residence. *Petitioner Exhibit 2.*

that because the subject home was constructed for $62 per square foot, the Assessor should not have classified the Props home with an AA-1 grade. *Smith testimony.*

d. Finally, Mr. Smith contends that from 2007 through 2013 property values in the subject property's neighborhood have been falling. Specifically, Mr. Smith argues the subject property's neighborhood trending factor dropped from 129% in 2009 to 119% in 2010 and dropped again in 2013 to 89%, and therefore, the Assessor's sales comparable analysis and assessment analysis are contrary to the overall trend. *Smith testimony.*

12. Summary of the Assessor's case:

a. Ms. Meighen contends the subject parcels should be considered as one property, though assessed as three parcels. She argues the home is located on two of the parcels, while the third parcel is part of the backyard. In support, Ms. Meighen cites *Lawrence & Glenda Pachniak v. Marshall County,* Petition Nos. 50-014-06-1-5-00070 & 50-014-06-1-5-00071 (Ind. Bd. Tax Rev., March 9, 2009), and *Cedar Lake Conference Association v. Lake County Property Tax Assessment Board of Appeals,* 887 N.E.2d 205 (Ind. Tax Ct. 2008). As the total assessed value of the three parcels increased from $1,815,400 in 2008 to $1,867,900 in 2009, the increase of all three parcels is approximately 2.89%. The increase in the total assessed value is less than 5%, and therefore, the Props have the burden of proof in this appeal. *Meighen argument; Respondent Exhibit C.*

b. The Props' purchased Parcels 004 and 005 in 1993, and in 1995, the Homeowners' Association quitclaimed Parcel 008 to the Props. According to Mr. McAbee the common area was gifted to the Props for no consideration. *McAbee testimony*; *Respondent Exhibits E & F.*

c. In support of the assessment, Mr. McAbee submits a comparable sales analysis of five properties sold between January 17, 2006, and December 16, 2008. Mr. McAbee acknowledges that the two 2006 sales were outside the time frame used to establish values for the 2009 assessment, but he incorporated them to get a "wider variance" and to have five actual sales for his analysis. The analysis accounts for the the sale price, acres, year built, size, basement, basement finish, land, building and total assessed value. According to the analysis, the properties sold for an average of $275.42 per square foot. The average assessed value is $264.64 per square foot, while the subject property is assessed for $216.32 per square foot. Mr. McAbee opines that based on the average sale price and assessed value, the subject property's assessment of $216.32 is appropriate. *McAbee testimony; Respondent Exhibit G.*

d. Mr. McAbee also presents a comparable assessment analysis using the same five comparable properties which are located approximately one mile or less from the subject property. He adjusted the properties' size, basement size, basement finish, fireplaces, plumbing, garage size, quality/grade, age/depreciation and extra "features" using the schedules set forth in the REAL PROPERTY GUIDELINES – VERSION A ("Guidelines"). He also adjusted for differences in the size of the land by using the county's land excess acre rate of $126,700 per acre. An adjustment of $42.44 per square foot compensated for the size differences in the homes. The trending factor that was established for the subject

neighborhood was then applied to the comparable properties. After adjustments, the analysis indicates the properties' assessed values ranged from $1,831,030 to $1,932,652, with an average assessed value of $1,899,653. The subject property is assessed for $1,867,900. Thus, Mr. McAbee concludes, the subject property was not over-valued for the 2009 assessment year. *McAbee testimony; Respondent Exhibit G.* Ms. Meighen further argues that the Assessor's assessment analysis is in accordance with Indiana Code § 6-1.1-15-18. *Meighen argument.*

e. Mr. McAbee also presents a "CAMA" analysis spreadsheet of average and median land sale prices for 2004-2005 and 2007-2008 in the subject property's neighborhood. According to Mr. McAbee, for 2004-2005 the average land sale price was $230,266 per acre and a median land sale price of $225,000 per acre. In 2007-2008 the average land sale price was $323,980 per acre and a median land sale price of $294,900 per acre. The analysis shows that land sales on average increased approximately $100,000 (rounded) per acre from 2004 through 2008, and the median land sale prices increased over the same time period. Thus, Mr. McAbee concludes, that land values in the subject property's neighborhood were appreciating at the time of the 2009 assessment. *McAbee testimony; Respondent Exhibit H.*

f. In rebuttal testimony, Mr. McAbee argues that the 1992 construction cost is irrelevant to a 2009 assessment with a January 1, 2008, valuation date. In addition, the construction cost does not include itemized costs, so the Assessor cannot conclude whether indirect costs, such as site preparation, running utilities, legal fees or permit fees are included in the contract. *McAbee testimony.*

13. The record contains the following:

a. The Form 131 petition.

b. A digital recording of the hearing.

c. Exhibits:

Petitioner Exhibit 1 –	Property record card for Parcel 008,
Petitioner Exhibit 2 –	Agreement to Construct Single-Family Residence,
Respondent Exhibit B –	Seven exterior photographs of the Props' home[4],
Respondent Exhibit C –	Two aerial maps of the Props' property,
Respondent Exhibit D –	Warranty deed for the Props' lot 40 (i.e. parcel 005) and lot 39 (i.e. parcel 004),
Respondent Exhibit E –	Quit-Claim deed for the Props' parcel 008,
Respondent Exhibit F –	Property record cards for the Props' parcels 004, 005 and 008,
Respondent Exhibit G –	The Assessor's comparable sales analysis, comparable assessment analysis, an aerial map of the subject area, property record cards and sales disclosure forms for 11037 Hintocks Circle, 11061 Hintocks Circle, and 11001 Hintocks

[4] Ms. Meighen did not submit Respondent Exhibit A.

Circle and property record cards for 3441 Sedgemoor Circle and 3521 Sedgemoor Circle,
Respondent Exhibit H – The Assessor's "CAMA" land sale analysis
Board Exhibit A – Form 131 petition with attachments,
Board Exhibit B – Hearing notice,
Board Exhibit C – Hearing sign-in sheet.

d. These Findings and Conclusions.

Motions to Withdraw

14. On December 2, 2014, Mr. Smith moved to withdraw Petition No. 88. At the Board hearing an aerial map showed and Mr. Smith concurred that the Props' home was located on two of the three parcels under appeal, so Mr. Smith requested to withdraw both Petition Nos. 88 and 89. *Smith testimony.*

15. Ms. Meighen objects to the motions to withdraw. Ms. Meighen objects to the timeliness of Mr. Smith's motion for Petition No. 88 less than 24 hours prior to the hearing and Petition No. 89 at the hearing. She also claims the Assessor would be prejudiced by the withdrawals, and has incurred substantial expenses. Ms. Meighen claims the substantial expenses incurred are "obvious." Furthermore, a withdrawal would "unnecessarily and unreasonably" force the Assessor to "revise the entire defense of the appeals." *Meighen Objection*.

16. In *Joyce Sportswear Co. v. State Board of Tax Commissioners*, 684 N.E.2d 1189, 1190 (Ind. Tax Ct. 1997), the taxpayer sought to withdraw the appeal after learning that the State Board intended to raise the assessment. At the time of the appeal, the State Board of Tax Commissioners had the "plenary authority to reassess the property at a value higher than the one appealed by correcting errors in the original assessment." *Id*. at1194. The Tax Court found that a counterclaim was "analogous to the State Board's statutory right to assess the property." *Id*. at 1195. It noted that "[h]ad the petition been dismissed, the State Board would have suffered legal prejudice, i.e., the inability to arrive at the correct assessment," because the statute of limitations had expired for the State Board to act *sua sponte*. *Id*. It held that "if the State Board [could] demonstrate either substantial expenses or legal prejudice, the taxpayer's petition to withdraw [would be] properly denied" as inappropriate under a Trial Rule 41(A) voluntary withdrawal. *Id*. at 1193.

17. Under the case at bar, the Assessor does not contend the assessment should be raised. *Joyce Sportswear* is inapposite because the Assessor has not raised a claim analogous to a counterclaim. The Props are, in effect, conceding that the Assessor's contentions are correct as to Petition Nos. 88 and 89 through their motions to withdraw. As the statutes of limitation have expired, the Props cannot appeal this matter anew, and has the effect of a dismissal with prejudice. The Board cannot find prejudice against the Assessor when the Assessor, in effect, prevails.

18. The Assessor's expenses in this case are not "obvious," and no evidence was submitted on that ground. The Board is also not persuaded that withdrawn petitions forced unexpected revisions to the Assessor's defense. The Assessor increased the assessments on Parcels 004 and 008 by

423%, while Parcel 005 was reduced by 3% from the prior year. If any or all of those assessments were indefensible in isolation, it should have been evident from the outset that the Assessor would need to explain to the Board why the three parcels must be considered collectively rather than individually. Regardless, these grounds might support a continuance, but not a denial of a motion to withdraw.[5]

19. The Board encourages parties to concede facts not in dispute and to reconsider the merits of a petition in light of new evidence at any point in the proceedings. The Board will not hear matters that are not in dispute. The motions to withdraw Petition Nos. 88 and 89 are granted.

Burden of Proof

20. Generally, a taxpayer seeking review of an assessment has the burden of proving that the assessment is wrong 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). Indiana Code § 6-1.1-15-17.2, however, shifts the burden of proof to the assessor in cases where the assessment under appeal represents an increase of more than 5% over the previous year's assessment for the same property:

> This section applies to any review or appeal of an assessment under this chapter if the assessment that is the subject of the review or appeal increased the assessed value of the assessed property by more than five percent (5%) over the assessed value determined by the county assessor or township assessor (if any) for the immediately preceding assessment date for the same property. The county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeals taken to the Indiana board of tax review or to the Indiana tax court.

I.C. § 6-1.1-15-17.2.

21. Mr. Smith argues that only Parcel 008 remains relevant on appeal as the other petitions have been withdrawn. According to Mr. Smith, the Assessor assessed the three parcels individually, and therefore, each parcel should be reviewed individually. He further states that neither party availed itself of statutory provisions for consolidating parcels. Thus, Mr. Smith contends the assessed value of Petition No. 90 increased from $15,900 in 2008 to $67,200 in 2009, which is more than 5%, so the Assessor has the burden of proof.

22. Ms. Meighen argues that all three parcels must be considered together in evaluating the assessment. The house is situated across two of the parcels, while the third parcel is part of the backyard. Ms. Meighen cites *Lawrence & Glenda Pachniak v. Marshall County,* Petition No. 50-014-06-1-5-00070 & 50-014-06-1-5-00071 (Ind. Bd. Tax Rev. March 9, 2009) and *Cedar*

[5] The Board is not oblivious to the fact that the motions to withdraw and objections thereto are skirmishes over which party has the burden of proof.

Lake Conference Association, 887 N.E.2d 205 (Ind. Tax Ct. 2008) in support of her position that the three parcels should be considered as one property for valuation purposes.

23. In *Pachniak* the taxpayer purchased four parcels, two of which were lakefront and two of which were not. The taxpayer challenged only the two non-lakefront parcels which the assessor categorized as lakefront. The Board held that "where owners and the market view related parcels as one property, we ultimately care about the value of the entire property – not its individual components."

> That is intrinsic to the definition of true tax value, which looks to the utility that an owner, or similar user, receives from a property. Thus, one cannot divorce the value of any individual parcel from the market value-in-use of the property as a whole. Saying that one parcel is over- or under-assessed inspires little confidence that the property's overall assessment is wrong.

Thus while the two lakefront parcels were not appealed, their values were correctly considered in assessing the non-lakefront parcels. *Pachniak* was affirmed by the Tax Court in an opinion that was not published. *Pachniak v. Marshall County Assessor*, Indiana Tax Court Cause No. 49T10-0904-TA-18 (June 8, 2010).

24. *Cedar Lake* involved an exemption matter where a religious conference center received an exemption but the adjacent recreational park did not, and the denial was appealed. 887 N.E.2d at 207. The Tax Court noted that just because parcels "are delimited (i.e., they are separate parcels with distinct key numbers)" does not alter the manner in which the properties are used. *Id*. at 209. It further noted that a parcel's "'key number' is merely a tool used by assessing officials to distinguish properties from one another for various administrative purposes." *Id*. The court looked to the entirety of the conference center and recreational park in arriving at the conclusion that the predominate use of the park was religious.

25. In the context of the burden-shifting statute, the Board has held that when parcels are "purchased together and are effectively used together," the Board "views the two parcels as a single property." *Grabbe v. Carroll County Assessor*, Ind. Bd. Tax Rev., Petition No. 08-14-17-000-015.000-002, *et. al.* (May 10, 2012). Though one parcel did not increase 5%, when both parcels were considered together, the increase exceeded 5% and the burden shifted. The Board followed this rationale where "the house sits on both lots and could only be sold as a single property." *Budreau v. White County Assessor*, Ind. Bd. Tax Rev., Petition No 91-020-08-1-5-00058, *et. al.* (June 30, 2012). Similarly, the parcels will be grouped together if they are used and treated "as a single economic unit." *Waterford Dev. Corp. v. Elkhart County Assessor*, Ind. Bd. Tax Rev., Petition No. 0-015-08-1-4-00241, *et. al*. (Sept. 25, 2012).

26. Mr. Smith, it is surmised, references Indiana Code § 6-1.1-5-16 which permits owners or assessors to consolidate contiguous parcels into a single parcel. While this tool is available to the litigants and might simplify matters, this provision is not mandatory. Under *Cedar Lake*, the Board is not constrained by the key number parcel system in reviewing property assessments.

27. The Board has previously held, under *Pachniak*, that multiple parcels, whether on appeal or not, may be considered as a unit in determining whether an assessment is correct. Similarly, the Board has previously held, under *Grabbe*, *Budreau*, and *Waterford*, that multiple parcels on appeal may be considered as a unit in applying the burden-shifting statute. The unique question before the Board is whether parcels that are not on appeal may be considered as a unit in applying the burden-shifting statute. The Board finds that all parcels that form a single unit, whether on appeal or not, may be considered for purposes of applying the burden-shifting statute. As the Assessor claims the parcels form a single unit, the Assessor must establish that fact.

28. The parties agree that two parcels were purchased together in 1993, and the third parcel, the subject property of Petition No. 90, was originally common area and later quitclaimed to the Props in 1995. The aerial map shows that the subject property is located directly behind the residence, has no street access, and is of insufficient size to build a residence. *Respondent Exhibit C*. Mr. McAbee testified that he considered the three parcels as one property with the subject property as an extension of the "backyard." *McAbee testimony*. Mr. Smith failed to offer rebuttal evidence of how the Props actually use the property, other than that they mow it. Mr. Smith opined that the subject property could be sold separate from the two parcels containing the residence, perhaps to a contiguous property owner. *Smith testimony*. The weight of the evidence supports the conclusion that the three parcels constitute a single economic use as a residence.

29. To decide whether Ind. Code § 6-1.1-15-17.2 shifts the burden of proof to the Assessor, the Board compares the total assessment of the three parcels to the amount that the Assessor determined for the previous year. The Assessor property record cards indicate that in 2008 the three parcels were assessed at $19,500 (Parcel 004), $1,780,000 (Parcel 005), and $15,900 (Parcel 008), for a total of $1,815,400. For 2009, the three parcels were assessed at $82,400 (Parcel 004), $1,718,300 (Parcel 005), and $67,200 (Parcel 008), for a total assessed value of $1,867,900. The increase is approximately 2.89%. Because the total assessment of the subject property represents an increase of less 5% from the preceding year, the Props have the burden of proof.

Analysis

30. The Props failed to prove that the subject property's assessment should be reduced. The Board reaches this conclusion for the following reasons:

    a. Indiana assesses real property based on its true tax value, which is "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). Appraisers have traditionally used three methods to determine a property's market value: the cost, sales-comparison, and income approaches. *Id.* at 3, 13-15. In 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.

    b. 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 Township*

Assessor, 836 N.E.2d 501, 505 (Ind. Tax Ct. 2005); *PA Builders & Developers, LLC*, 842 N.E.2d 899 (Ind. Tax Ct. 2006). A party 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 506 n.6. A party may also offer evidence of actual construction costs, sales information for the subject property or comparable properties, and any other information compiled according to generally accepted appraisal principles. MANUAL at 5.

c. Regardless of the method used, a party must explain how its evidence relates to the 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 Township Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). Otherwise, the evidence lacks probative value. *Id.* For the March 1, 2009, assessment date, the valuation date was January 1, 2008. 50 IAC 21-3-3.

d. Mr. Smith cites to the original construction cost of $811,000. But the subject property was constructed sixteen years before the relevant valuation date. He does not introduce sufficient evidence to relate the construction cost to the January 1, 2008, valuation date, and therefore, the construction cost carries no probative value.

e. Mr. Smith argues that, based on the construction cost of the house, the grade factor of AA-1 is overstated. The Indiana Tax Court has consistently rejected arguments that simply contest the methodology used to compute the assessment. *Eckerling v. Wayne Township Assessor*, 841 N.E.2d 674, 677 (Ind. Tax 2006). Instead, a party must show the assessment does not accurately reflect the subject property's market value-in-use. *Id.; see also P/A Builders & Developers, LLC*, 842 N.E.2d at 899, 900 ("the focus is not on the methodology used by the assessor, but instead on determining whether the assessed value is actually correct"). Mr. Smith's testimony regarding grade presents no probative evidence about the market value-in-use of the property.

f. Mr. Smith contends that from 2007 through 2013 property values in the subject property's neighborhood have been declining. Specifically, the trending factors in the neighborhood dropped from 129% in 2009 to 119% in 2010 and dropped again in 2013 to 89%, which resulted in a lower assessed value for 2010 and 2013 on the subject property. But each assessment and each tax year stands alone. *Fleet Supply, Inc. v. State Board of Tax Commissioners*, 747 N.E.2d 645, 650 (Ind. Tax Ct. 2001) (citing *Glass Wholesalers, Inc. v. State Board of Tax Commissioners*, 568 N.E.2d 1116, 1124 (Ind. Tax Ct. 1991)). Thus, evidence as to a property value in one tax year generally is not probative of its true tax value in a different year. Mr. Smith provides no data or evidence to show that property values in the subject property's neighborhood were declining. Statements that are unsupported by probative evidence are conclusory and of little value to the Board in making its determination. *Whitley Products, Inc. v. State Board of Tax Commissioners*, 704 N.E.2d 1113, 1119 (Ind. Tax Ct. 1998); *and Herb v. State Board of Tax Commissioners*, 656 N.E.2d 890, 893 (Ind. Tax Ct. 1995).

Conclusion

31. The Props failed to make a prima facie case for changing the appealed assessment. Therefore, the Board finds in the Assessor's favor and orders that the assessments will not be changed.

Final Determination

In accordance with the above findings of fact and conclusions of law, the Indiana Board of Tax Review determines that the assessments should not be changed.

ISSUED: March 3, 2014

_____
Chairman, Indiana Board of Tax Review

_____
Commissioner, Indiana Board of Tax Review

_____
Commissioner, Indiana Board of Tax Review

- APPEAL RIGHTS -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days after the date of this notice. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>. The Indiana Tax Court's rules are available at <http://www.in.gov/judiciary/rules/tax/index.html>.