

REPRESENTATIVE FOR PETITIONER: Donald E. Wertheimer, Attorney at Law
REPRESENTATIVE FOR RESPONDENT Beth Henkel, Attorney at Law

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

RAGHE LLC,)	Petition No.:	20-015-11-1-4-00012
)		
Petitioner,)	Parcel No.:	11-15-426-001-015
)		
v.)	County:	Elkhart
)		
ELKHART COUNTY ASSESSOR)	Assessment Year:	2011
)		
Respondent.)		

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

FINAL DETERMINATION DISMISSING APPEAL

1. On September 25, 2015, the Elkhart County Assessor filed her motion to dismiss this appeal. As set forth in that motion and the attached materials, the subject property was listed at tax sale in October 2012. *Assessor's Motion to Dismiss, Ex. A.* Nobody bid on the property, and a tax sale certificate was delivered to the Elkhart County Commissioners, which assigned the certificate to the City of Goshen. *Id.* On September 17, 2013, the period of redemption established by Ind. Code § 6-1.1-25-4(b) expired without anybody having redeemed the property. *Id.* On April 25, 2014, the Elkhart Circuit Court ordered the Elkhart County Auditor to issue a tax deed conveying the subject property to the City of Goshen. *Exs. A-B.* Raghe filed a motion to correct error, which the court denied. *Ex. C.* Raghe then appealed to the Indiana Court of Appeals, which dismissed the appeal, with prejudice, on September 15, 2015. *Ex. D*

2. Raghe did not respond to the Assessor’s motion to dismiss Raghe’s assessment appeal. In an October 9, 2015 telephonic case management conference, counsel for Raghe conceded the appeal might be moot if a tax deed were issued.

3. The long-standing rule in Indiana courts has been that a case is deemed moot when no effective relief can be rendered to the parties before the court. *Hamed v. State*, 852 N.E.2d 619, 621-22 (Ind. Ct. App. 2016). A case will be dismissed, “[w]hen the concrete controversy at issue in a case has been ended or settled, or in some manner disposed of, so as to render it unnecessary to decide the question involved.” *Matter of Lawrance*, 579 N.E.2d 32, 37 (Ind. 1991). There are exceptions to that general rule, such as cases involving questions of great public interest. *Hamed*, 852 N.E.2d at 622. Those cases normally involve issues that are likely to recur. *Id.* In addition, courts may hear appeals that otherwise might be dismissed as moot where leaving a lower court’s judgment undisturbed might lead to negative collateral consequences. *Id.* (citing *Roark v. Roark*, 551 N.E.2d 865, 867 (Ind. Ct. App. 1990)).

4. At first blush, and having no response or argument to the contrary from Raghe, the Assessor’s motion shows the appeal is moot. And there is nothing to show the public-interest or collateral-consequences exceptions apply. We therefore enter our final determination dismissing the appeal.

Issued: July 20, 2016

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>.

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