

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

**Petition No.:** 18-021-06-1-5-00106  
**Petitioners:** Jerry and Sharon Rentfrow  
**Respondent:** Delaware County Assessor  
**Parcel No.:** 18-14-06-227-006.000-021  
**Assessment Year:** 2006

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 Petitioners initiated an assessment appeal with the Delaware County Property Tax Assessment Board of Appeals (PTABOA) by written document dated August 21, 2007.
2. The PTABOA issued its decision on April 3, 2008.
3. The Petitioners filed a Form 131 petition with the Board on April 25, 2008. The Petitioners elected to have their case heard pursuant to the Board's small claims procedures.
4. The Board issued a notice of hearing to the parties dated October 8, 2009.
5. The Board held an administrative hearing on December 10, 2009, before the duly appointed Administrative Law Judge Alyson Kunack.
6. Persons present and sworn in at hearing:
  - a) For Petitioners: Kerry Rentfrow, Petitioners' son<sup>1</sup>
  - b) For Respondent: Kelly Hisle, Delaware County Deputy Assessor

---

<sup>1</sup> Although 52 IAC 1-2-1.1 permits representation by another where a party is a minor or is incapacitated, Mr. Rentfrow failed to follow the requirements of that rule to represent his parents in this proceeding. Nevertheless, the Respondent's representative did not object to Mr. Rentfrow's participation. Moreover, Mr. Rentfrow testified that his father, Jerry Rentfrow, is deceased and his mother, Sharon Rentfrow, was medically unable to attend the hearing and submitted a Power of Attorney designating him as his mother's representative. As such, the Board will accept Mr. Rentfrow's testimony and evidence on behalf of the Petitioners, but cautions him that he must comply with the Board's rules in any future proceeding.

## Facts

7. The property is a residence located at 6601 South County Road 800 West in the city of Daleville, Salem Township in Delaware County.
8. The Administrative Law Judge (ALJ) did not inspect the property.
9. For 2006, the PTABOA determined the assessed value of the property to be \$15,200 for the land and \$91,800 for the improvements, for a total assessed value of \$107,000.
10. The Petitioners requested an assessed value of \$12,000 for the land and \$78,000 for the improvements, for a total assessed value of \$90,000.

## Issues

11. Summary of the Petitioners' contentions in support of an alleged error in their assessment:
  - a) The Petitioners' representative argues that the property is not assessed properly. *Rentfrow testimony; Petitioners Exhibit 3.* According to Mr. Rentfrow, the rear porch of his parents' house consists of a metal and glass enclosure, and the front porch is simply an aluminum awning over a concrete slab – both of which were constructed approximately 20 years ago. *Rentfrow testimony; Petitioners Exhibits 9 and 10.* Mr. Rentfrow testified that the combined assessed value for the two porches was \$11,800, but he argues their value should be closer to \$2,500. *Rentfrow testimony; Petitioners Exhibit 3.* In addition, Mr. Rentfrow contends that the living area of the house was incorrectly measured at 1,375 square feet. *Rentfrow testimony.* According to Mr. Rentfrow, the house was “actually measured and the actual measurement was 1075 square feet interior.” *Id.*
  - b) The Petitioners' representative further argues that the Petitioners' property is over-valued based on the assessed value of a neighboring property. *Rentfrow testimony.* In support of this contention, Mr. Rentfrow offered assessment information on the property located at 7113 County Road 300 West. *Id.; Petitioners Exhibit 8.* According to Mr. Rentfrow, the home across the street is slightly smaller in size than his parents' house, but it is of a similar age and construction. *Id.* The neighboring home, however, was assessed at \$66,700, which is \$27,500 less than the Petitioners' house's assessment. *Rentfrow testimony; Petitioners Exhibits 3, 6, and 8.*
  - c) Finally, the Petitioners' representative argues that the Petitioners' lot is over-valued based on the assessed value of a neighboring property. *Rentfrow testimony.* According to Mr. Rentfrow, the property at 6509 South County Road 800 West has a total of 1.2 acres; whereas the subject property has only 0.67 acre. *Rentfrow testimony; Petitioners Exhibits 3, 6, and 7.* Despite the difference in lot

size, the assessed value of the land is the same for both properties. *Id.* Based on the assessment of the neighboring lot, Mr. Rentfrow argues that the land on his parents' property should be valued at only \$12,000. *Rentfrow testimony.*

12. Summary of the Respondent's contentions in support of the assessment:

- a) The Respondent argues that the property was assessed correctly. *Hisle testimony.* According to the Respondent's representative, the \$11,800 value of the rear enclosed porch and the front porch does not take into account subsequent factors in the assessment, such as neighborhood factor, condition, and depreciation. *Hisle testimony.* Further, Ms. Hisle argues, the Assessor uses exterior measurements to determine a house's living area, rather than interior measurements. *Id.*
- b) The Respondent further argues that the Board should give little weight to the Petitioners' comparable properties. *Hisle testimony.* According to Ms. Hisle, the home located at 7113 County Road 300 West has considerably less living area and land than the subject property. *Hisle testimony; Petitioners Exhibits 3, 6, and 8.* Ms. Hisle argues that the house only has 1,053 square feet of living area and its lot is only 0.33 acre. *Id.* The Petitioners' house, on the other hand, has 1,375 square feet and their lot is 0.67 acre. *Id.* Similarly, Ms. Hisle argues, while the property at 6509 South County Road 800 West has more acreage than the Petitioners' property, the second parcel is valued as excess acreage. *Hisle testimony; Petitioners Exhibit 7.*
- c) Finally, the Respondent contends the assessed value of the Petitioners' property is fair based on an analysis of three comparable properties that sold in 2004 and 2005. *Hisle testimony; Respondent Exhibit 1-10.* The Respondent's representative, Ms. Hisle, testified that she started with the base sale prices of the comparable properties and then made adjustments for various features such as date of sale and the living area of the properties. *Id.* According to Ms. Hisle, the adjusted prices of the three comparable properties were \$95,500, \$94,300, and \$114,800, respectively. *Id.* Whereas the subject property is only assessed for \$107,000. *Id.*

### **Record**

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

- a. The Petition, and all subsequent pre-hearing, and post-hearing submissions by either party.
- b. The digital recording of the hearing.
- c. Exhibits:

Petitioners Exhibit 1: Power of Attorney,  
Petitioners Exhibit 2: Notice of Assessment dated April 17, 2003,  
Petitioners Exhibit 3: The subject property's property record card (PRC),  
Petitioners Exhibit 4: Form 130,  
Petitioners Exhibit 5: Form 131 petition,  
Petitioners Exhibit 6: 2007 tax information for the subject property,  
Petitioners Exhibit 7: 2007 tax information for 6509 South CR 800W,  
Petitioners Exhibit 8: 2007 tax information for 6600 South CR 800W,  
Petitioners Exhibit 9: A photograph of the room enclosure on the rear of  
the house,  
Petitioners Exhibit 10: A photograph of the front porch,

Respondent Exhibit 1: Sales comparison spreadsheet,  
Respondent Exhibit 2: The subject property's PRC,  
Respondent Exhibit 3: PRC for 13905 West Daleville Road,  
Respondent Exhibit 4: MLS listing sheet for 13905 West Daleville Road,  
Respondent Exhibit 5: Sales disclosure form for 13905 West Daleville  
Road,  
Respondent Exhibit 6: PRC for 7113 South CR 300 West,  
Respondent Exhibit 7: MLS listing sheet for 7113 South CR 300 West,  
Respondent Exhibit 8: Sales disclosure form for 7113 South CR 300  
West,  
Respondent Exhibit 9: PRC for 7200 West Farmdale Drive,  
Respondent Exhibit 10: MLS listing sheet for 7200 West Farmdale Drive,  
Respondent Exhibit 11: Sales disclosure form for 7200 West Farmdale  
Drive,  
Respondent Exhibit 12: CMA Summary Report,

Board Exhibit A: Form 131 Petition,  
Board Exhibit B: Notice of Hearing,  
Board Exhibit C: Hearing sign-in sheet.

d. These Findings and Conclusions.

### **Analysis**

14. The most applicable governing cases are:
- a. A Petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would 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).
  - b. In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp.*

*Assessor*, 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”).

- c. Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner's evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner's evidence. *Id.*; *Meridian Towers*, 805 N.E.2d at 479.
15. The Petitioners failed to provide sufficient evidence to establish a prima facie case for a reduction in the assessed value of their property. The Board reached this decision for the following reasons:
- a) The 2002 Real Property Assessment Manual defines “true tax value” 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). The appraisal profession traditionally has used three methods to determine a property’s market value: the cost approach, the sales-comparison approach and the income approach to value. *Id.* at 3, 13-15. In Indiana, assessing officials generally value real property using a mass-appraisal version of the cost approach, as set forth in the Real Property Assessment Guidelines for 2002 – Version A.
  - b) A property’s assessment under the Guidelines is presumed to accurately reflect its true tax value. *See* MANUAL at 5; *Kooshtard Property VI, LLC v. White River Twp. Assessor*, 836 N.E.2d 501, 505 (Ind. Tax Ct. 2005); *P/A Builders & Developers, LLC*, 842 N.E.2d 899 (Ind. Tax 2006). 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 the Uniform Standards of Professional Appraisal Practice often will suffice. *Id.*; *Kooshtard Property VI*, 836 N.E.2d at 505, 506 n.1. A taxpayer may also offer sales information for the subject or comparable properties and other information compiled according to generally accepted appraisal principles. MANUAL at 5.
  - c) Regardless of the method used to rebut an assessment’s presumption of accuracy, a party must explain how its evidence relates to the subject property’s market value-in-use as of the relevant valuation date. *O’Donnell v. Department of Local Government Finance*, 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). For the March 1, 2006, assessment, the valuation date was January 1, 2005. 50 IAC 21-3-3.
  - d) Here, the Petitioners’ representative argues that the property was assessed improperly. *Rentfrow testimony*. According to Mr. Rentfrow the Assessor over-valued the front and rear porches and measured the house’s living area incorrectly. In both cases, however, Mr. Rentfrow offers only unsupported

contentions. First, Mr. Rentfrow provided no valuation evidence to support his opinion that the value of the rear and front porches total \$2,500. Such unsupported and conclusory statements do not constitute probative evidence. *Whitley Prods. v. State Bd. of Tax Comm'rs*, 704 N.E.2d 1113, 1119 (Ind. Tax Ct. 1998). Similarly, although Mr. Rentfrow contends that the house was “actually measured and the actual measurement was 1075 square feet interior,” the record is void of who measured the property and how those measurements were calculated. A taxpayer must walk the Indiana Board through every element of its analysis. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004).

- e) Even if Mr. Rentfrow had sufficiently proven that the Petitioners’ porches were valued incorrectly or that the living area was measured incorrectly, a taxpayer fails to sufficiently rebut the presumption that an assessment is correct by simply contesting the methodology used to compute the assessment. *Eckerling v. Wayne Township Assessor*, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2006); *P/A Builders & Developers v. Jennings County Assessor*, 842 N.E.2d 899, 900 (Ind. Tax Ct. 2006) (recognizing that the current assessment system is a departure from the past practice in Indiana, stating that “under the old system, a property’s assessed value was correct as long as the assessment regulations were applied correctly. The new system, in contrast, shifts the focus from mere methodology to determining whether the assessed value is *actually correct*”). Thus, showing an error in the property record card alone is insufficient to show that the assessed value of a property does not accurately reflect its market value-in-use.
- f) The Petitioners’ representative also contends his parents’ property is inequitably assessed based on the assessed values of two neighboring properties. *Rentfrow testimony; Petitioners Exhibits 3, 6-9*. This argument, however, was found to be insufficient to show an error in an assessment by the Indiana Tax Court in *Westfield Golf Practice Center, LLC v. Washington Township Assessor*, 859 N.E.2d 396 (Ind. Tax Ct. 2007) (rejecting taxpayer’s lack of uniformity and equality claim where the taxpayer showed neither its own property’s market value-in-use nor the market values-in-use of the purportedly comparable properties). In that case, the Tax Court held that it is not enough for a taxpayer to show that its property is assessed higher than other comparable properties. *Id.* Instead, the taxpayer must present probative evidence to show that the property’s assessed value does not accurately reflect its market value-in-use. *Id.*
- g) Moreover, the Petitioners’ representative failed to show the comparability of those neighboring properties. By comparing the assessed value of this parents’ property to the assessed value of other properties, Mr. Rentfrow essentially relies on a “sales comparison” method of establishing the market value of the property. In order to effectively use the sales comparison approach as evidence in an appeal, however, the proponent must establish the comparability of the properties being examined. Conclusory statements that a property is “similar” or “comparable” to another property do not constitute probative evidence of the

comparability of the properties. *Long*, 821 N.E.2d at 470. Instead, the party seeking to rely on a sales comparison analysis must explain the characteristics of the subject property and how those characteristics compare to those of the purportedly comparable properties. *See Id.* at 470-71. They must also explain how any differences between the properties affect their relative market value-in-use. *Id.* Here, Mr. Rentfrow merely argued that the house across the street is of a similar age and construction as his parents' house. Similarly, Mr. Rentfrow only compares the size of the neighboring lot. This falls far short of the burden to prove that properties are comparable as established by the Indiana Supreme Court. *See Beyer v. State*, 280 N.E.2d 604, 607 (Ind. 1972).

- h) The Petitioners failed to raise a prima facie case that their property was assessed in excess of its market value-in-use. When a taxpayer fails to provide probative evidence that its assessment should be changed, the Respondent's duty to support the assessment with substantial evidence is not triggered. *See Lacy Diversified Indus. v. Dep't of Local Gov't Fin.*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

### **Conclusion**

14. The Petitioners failed to raise a prima facie case. The Board finds in favor of the Respondent.

### **Final Determination**

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

ISSUED: \_\_\_\_\_

---

Chairman,  
Indiana Board of Tax Review

---

Commissioner,  
Indiana Board of Tax Review

---

Commissioner,  
Indiana Board of Tax Review

## 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>.**