

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-016-02-1-5-00025
Petitioner: Robert F. Blatz
Respondent: Department of Local Government Finance
Parcel #: 006-14-19-0083-0021
Assessment Year: 2002

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 informal hearing as described in Ind. Code §6-1.1-4-33 was held on November 17, 2003, in Lake County, Indiana. The Department of Local Government Finance (DLGF) determined that the Petitioner's property tax assessment for the subject property was \$7,400 and notified the Petitioner on March 26, 2004.
2. The Petitioner filed a Form 139L on April 12, 2004.
3. The Board issued a notice of hearing to the parties dated June 24, 2004.
4. Special Master S. Sue Mayes held the hearing in Crown Point on August 31, 2004.

Facts

5. The subject property is located at 2860 Grand Boulevard, Lake Station in Hobart Township.
6. The subject property is a vacant residential lot measuring 25 feet x 128 feet.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed Value of the subject property as determined by the DLGF:
Land \$7,400 Improvements \$ -0-.
9. Assessed Value requested by Petitioner:
Land \$2,500 Improvements \$ -0-.

10. Persons sworn as witnesses at the hearing:
For Petitioner: Robert F. Blatz, Taxpayer,
For Respondent: Sharon S. Elliott, Staff Appraiser, Cole, Layer, and Trumble.

Issue

11. Summary of Petitioner's contentions in support of an alleged error in the assessment:
- a. The subject lot along with five other lots and a house was purchased in 1955 for \$18,500. Because zoning laws require 50 foot in order to build, the subject lot cannot be built upon. *Blatz testimony*. A vacant lot on 37th Avenue is valued at \$2,200. The subject lot should not be assessed for more than \$2,200. *Pet. Ex. 2; Blatz testimony*. Approximately twenty years ago, as a real estate broker, the Petitioner sold lots of similar size in Lake Station for \$2,200. *Blatz testimony*.
12. Summary of Respondent's contentions in support of the assessment:
- a. Although each lot is only 25 feet wide, the Petitioner owns several adjacent lots. If these lots were combined, someone could build on them. *Elliott testimony*.
 - b. The land values are approved, adopted and monitored by the DLGF. *Elliott testimony*.
 - c. The land used as a comparable on 37th Avenue is located in Calumet Township. The subject property is located in Hobart Township. *Elliott testimony*.

Record

13. The official record for this matter is made up of the following:
- a. The Petition
 - b. The tape recording of the hearing labeled Lake Co. - 180
 - c. Exhibits:
 - Petitioner Exhibit 1: A summary of the Petitioner's claim
 - Petitioner Exhibit 2: A copy of the Notice of Assessment for a property located at 1200 E. 37th Avenue
 - Petitioner Exhibit 3: A copy of the Notice of Final Assessment for the subject property
 - Respondent Exhibit 1: A copy of the Form 139L
 - Respondent Exhibit 2: The property record card for subject property
 - Board Exhibit A: The Form 139 L
 - Board Exhibit B: The Notice of Hearing
 - Board Exhibit C: The Sign in Sheet
 - d. These Findings and Conclusions

Analysis

14. The most applicable laws 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 Board of Tax Commissioners*, 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 Petitioner did not provide sufficient evidence to support the Petitioner’s contentions. This conclusion was arrived at because:
 - a. The Petitioner purchased the subject property and five additional parcels for \$18,500 in 1955. While the purchase price of property might be relevant to value, the Board finds no probative value in this evidence because the Petitioner did not explain how the purchase price is relevant to the valuation date for the 2002 reassessment, which is January 1, 1999. It is the Petitioner’s responsibility to explain the relevance of each piece of evidence presented with regard to the requested assessment. *Indianapolis Racquet Club*, 802 N.E.2d 1018.
 - b. The assessment notice for the property at 1200 E. 37th Avenue, Parcel #001-25-47-0107-0026, shows the parcel is assessed for \$2,200. The Petitioner claims that the assessment of his property is discriminatory and his lots should not be assessed for more than \$2,200. *Pet. Ex. 2*; *Blatz testimony*. Again, it is the Petitioner’s responsibility to explain the relevance of the evidence presented with regard to the requested assessment. *Id.* The Petitioner offered no explanation of why the assessment of the other property is relevant to the value of his own property. The Petitioner did not offer any probative evidence to establish that the property on E. 37th is comparable to his own property. Accordingly, such evidence has no probative value. *See Long v. Wayne Twp. Assessor*, No. 49T10-0404-TA-20, slip op. at 7 (Ind. Tax Ct. January 28, 2005); *Blackbird Farms Apt., LP v. Dep’t of Local Gov’t Fin.*, 765 N.E.2d 711, 714-715 (Ind. Tax Ct. 2002). The Petitioner merely concluded, based on the assessment of the property located at 1200 E. 37th Avenue, the value of the subject property should be no more than \$2,200. The testimony regarding the assessment of the property located at 1200 E. 37th Avenue is merely a conclusory statement and does not constitute probative evidence. *Whitley Prods., Inc. v. State Bd. of Tax Comm’rs*, 704 N.E.2d 1113, 1119 (Ind. Tax Ct. 1998).

- c. Additionally, the Petitioner offered testimony that personally, as a real estate broker, he has sold lots in Lake Station for \$2,200. These sales, however, took place more than 20 years ago. *Blatz testimony*. Without any explanation of why land sales that took place over 20 years prior to the hearing date would be relevant to the January 1, 1999 valuation date, that evidence has no probative value. *Id.*; *Indianapolis Racquet Club*, 802 N.E.2d 1018.

Conclusion

16. The Petitioner failed to make 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 assessment should not be changed.

ISSUED: _____

Commissioner,
Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.