

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions

**Petition #:** 80-001-02-1-5-00006  
**Petitioner:** Robert F. Billings  
**Respondent:** Cicero Township Assessor (Tipton County)  
**Parcel #:** 0010011800  
**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 Petitioners initiated an assessment appeal with the Tipton County Property Tax Assessment Board of Appeals (PTABOA) by written document dated July 21, 2003.
2. The Petitioners received notice of the decision of the PTABOA on November 19, 2003.
3. The Petitioners filed an appeal to the Board by filing a Form 131 with the county assessor on December 22, 2003.

### Analysis

4. Upon receipt of this appeal petition, the Indiana Board of Tax Review (IBTR) mailed a Notice of Defect in Completion of Assessment Appeal Form to the Petitioner on January 7, 2004. This notice advised the Petitioner that the petition appeared to be untimely filed. The notice further advised the Petitioner that he had 30 days to submit evidence to the IBTR to establish that his Form 131 petition had been filed in a timely manner.
5. The Petitioner did not respond to this notice.

6. The applicable statute and case law governing timely filing are:

**Ind. Code § 6-1.1-15-3(c)**

“In order to obtain a review by the Indiana board under this section, the party must file a petition for review with the appropriate county assessor within thirty (30) days after the notice of the county property tax assessment board of appeals action is given to the taxpayer.”

**Thousand Trails, Inc. v. State Bd. of Tax Comm'rs, 757 N.E.2d 1072, 1075 (Ind. Tax 2001).**

“The legislature has explicitly provided that ‘if a taxpayer fails to comply with any statutory requirement for the initiation of an original tax appeal, the tax court does not have jurisdiction to hear the appeal.’ Ind. Code § 33-3-5-11(a); *see also State Bd. of Tax Comm'rs v. Mixmill Mfg. Co.*, 702 N.E.2d 701, 704 (Ind. 1998); *Alcoils, Inc. v. State Bd. of Tax Comm'rs*, 727 N.E.2d 795, 799 (Ind. Tax Ct. 2000). One of these statutory requirements is that a taxpayer timely initiate the 130/131 appeals process. *See* Ind. Code § 6-1.1-15-1(a); *see also Kent Co. v. State Bd. of Tax Comm'rs*, 685 N.E.2d 1156, 1158 (Ind. Tax Ct. 1997).

7. As discussed, the PTABOA mailed a Notification of Final Assessment Determination to the Petitioner on November 18, 2003. This notice was delivered at the Petitioner’s residence on November 19, 2003.
8. To appeal to the IBTR, a Form 131 petition must be filed within 30 days from the date notice of the PTABOA determination is given to the taxpayer. Ind. Code § 6-1.1-15-3(c). In this case the Petitioner hand delivered his Form 131 petition on December 22, 2003, thirty-three days after receipt of the notice. Because the Form 131 petition was not timely filed, the IBTR has no jurisdiction to hear the Petitioner’s appeal.

**Final Determination**

In accordance with the above analysis the Indiana Board of Tax Review now determines that it does not have jurisdiction to hear the appeal and dismisses the petition.

ISSUED: \_\_\_\_\_  
(date)

\_\_\_\_\_  
William M. Waltz, 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.**