

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-016-02-1-5-00249
Petitioners: Roger M. & Judith K. Grubb
Respondent: Department of Local Government Finance
Parcel #: 006-27-17-0136-0015
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 December 2003 in Lake County, Indiana. The Department of Local Government Finance (DLGF) determined that the Petitioners' property tax assessment for the subject property was \$9,800 and notified the Petitioners on March 26, 2004.
2. The Petitioners filed a Form 139L on April 15, 2004.
3. The Board issued a notice of hearing to the parties dated October 15, 2004.
4. A hearing was held on November 17, 2004 in Crown Point, Indiana before Special Master Dalene McMillen.

Facts

5. The subject property is a vacant lot located at 750 Lincoln Street, Hobart, Hobart Township in Lake County.
6. The Special Master did not conduct an on-site visit of the property.
7. The assessed value of the subject property;

As determined by the DLGF:

Land: \$9,800

Improvements: -0-

Total: \$9,800

As requested by the Petitioners:

Land: \$6,000

Improvements: -0-

Total: \$6,800

8. The following persons were present and sworn in at the hearing:

For the Petitioners: Roger M. Grubb, Owner

Judith K. Grubb, Owner

For the DLGF: Steven McKinney, Assessor/Auditor, DLGF

Issue

9. Summary of Petitioners' contentions in support of alleged error in assessment:

- a. The Petitioners' contend the assessed value of the subject property of \$9,800 is overstated. *R. & J. Grubb testimony*. The Petitioners request the land be assessed at \$6,000. *Id.*
- b. The Petitioners testified that the subject lot is small in size therefore it is not usable. *Id.* The subject property is a complimentary lot to the lot upon which the Petitioners' dwelling is located. *R. Grubb testimony*.

10. Summary of Respondent's contentions in support of assessment:

- a. The Respondent testified the assessment of the subject lot is fair and consistent with adjoining lots in the neighborhood. *McKinney testimony*.
- b. Petitioners have offered no evidence in support of the requested value. *McKinney argument*.

Record

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

- a. The Petition and all subsequent submissions by either party.
- b. The tape recording of the hearing labeled Lake Co. #605.
- c. The following exhibits were presented:

Petitioners Exhibit 1 – A copy of the Notice of Assessment, dated March 26, 2004.

Petitioners Exhibit 2 – A copy of the Form 139L petition.

Respondent Exhibit 1 – A copy of the Form 139L petition.
Respondent Exhibit 2 – A copy of Roger Grubb’s 2002 property record card.

Board Exhibit A – Form 139L petition, dated April 15, 2004
Board Exhibit B – Notice of Hearing on Petition, dated October 15, 2004
Board Exhibit C – Hearing sign-in sheet.

d. These Findings and Conclusions.

Analysis

12. The most applicable 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 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 Insurance Company 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.
13. The Petitioners did not provide sufficient evidence to support the Petitioners’ contentions. This conclusion was arrived at because:
- a) The Petitioners contend that the assessment of the subject property exceeds its market value. Taxpayers may offer evidence relevant to the fair market value-in-use of a subject property to rebut their assessment and to establish the actual true tax value of the property. *See 2002 REAL PROPERTY ASSESSMENT MANUAL 5* (incorporated by reference at 50 IAC 2.3-1-2). The types of evidence that may be used for those purposes include actual construction costs, sales information regarding the subject or comparable properties, and appraisals prepared in accordance with generally recognized appraisal practices. *Id.*
 - b) The Petitioners did not submit any of the above described types of market evidence to support their contention. Instead, the Petitioners rely solely upon their conclusory

statements that the subject property is unusable due to its size and that it merely compliments the adjacent lot containing the Petitioner's home. However, the Petitioners did not present any evidence to quantify how those factors affect the market value-in-use of the subject property. Consequently, the Petitioners' statements amount to little more than conclusory statements, which, when unsupported by factual evidence, are insufficient to support a claim for a change in assessment. *See Whitley Products, Inc. v. State Board of Tax Commissioners*, 704 N.E.2d 1113, 1119 (Ind. Tax Ct. 1998).

- c) Based on the foregoing, the Petitioners failed to establish a prima facie case for a reduction in assessment.

Conclusion

- 14. The Petitioners did not present sufficient evidence to make a prima facie case regarding an error in the assessment. 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.