

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-001-02-1-5-00010
Petitioner: Roland Wilson
Respondent: Department of Local Government Finance
Parcel #: 001-25-47-0389-0011
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. An informal hearing as described in Ind. Code § 6-1.1-4-33 was held between the Petitioner and the Respondent. The Department of Local Government Finance (DLGF) determined that the Petitioner's property tax assessment for the subject property was \$88,400 and notified the Petitioner.
2. The Petitioner filed a Form 139L on April 14, 2004.
3. The Board issued a notice of hearing to the parties dated June 22, 2004.
4. A hearing was held on August 10, 2004, in Crown Point, Indiana before Special Master Barbara Wiggins.

Facts

5. The subject property is located at: 1044 N. Union, Gary, in Calumet Township.
6. The subject property is a single-family home on .147 acres of land.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed Value of subject property as determined by the DLGF:
Land \$19,100 Improvements \$69,300 Total \$88,400.
9. Assessed Value requested by Petitioner:
Total \$65,000.

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

For Petitioner: Roland & Sandra Wilson, Property Owner
For Respondent: David Depp, Cole-Layer-Trumble, Appraiser

Issue

11. Summary of Petitioner's contentions in support of alleged error in assessment:

- a) The home is valued too high due to extensive water damage to 2/3 of the second floor and portions of the first floor. *R. Wilson testimony; Petitioner's Exhibit 1.*
- b) The property was purchased for \$55,000 and a second mortgage for \$10,000. *R. Wilson testimony.*

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

The Respondent testified the data collectors did not enter the house and were not aware of the damage. *Depp testimony.* Respondent agreed to the reduction based on testimony. *Id.*

Record

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

- a) The Petition and all subsequent pre-hearing submissions by either party.
- b) The tape recording of the hearing labeled Lake Co. #254 and #258.
- c) Exhibits:
Petitioner Exhibit 1: Property Record Card and photographs of subject property
- 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 Petitioner and the Respondent agreed to an assessed value of \$65,000. *R. Wilson testimony; Depp testimony*. The Board does not make any findings regarding the merits of this case and accepts the parties’ agreement.

Conclusion

16. The Petitioner and the Respondent agreed on the issue. The Board accepts the parties’ agreement and finds that the property should be valued at \$65,000 accordingly.

Final Determination

In accordance with the above findings and conclusions, the Indiana Board of Tax Review now determines that the assessment should 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.