

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-001-02-1-5-00015
Petitioner: Roland Wilson
Respondent: Department of Local Government Finance
Parcel #: 001-25-44-0113-0006
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 \$36,800 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: 351 Fillmore Street, Gary, in Calumet Township.
6. The subject property is a two unit residential structure on .100 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 \$5,400 Improvements \$31,400 Total \$36,800
9. Assessed Value requested by Petitioner:
Land \$5,400 Improvements \$12,600 Total \$18,000

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

Issue

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

One side of the property has not been used since the late 1950s or early 1960s. He estimated that at least \$20,000 in repairs would be required to make the unit livable. *R. Wilson testimony.*

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

The Respondent testified the data collectors did not enter either living unit and were not aware of the damage. Respondent agreed to a reduction based on the testimony. *Depp testimony.*

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:

1. 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).
2. 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”).

3. 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 the assessed value should be \$18,000. *R. Wilson testimony; Depp testimony*. The Board makes no findings regarding the merits of the case and accepts the parties’ agreement.

Conclusion

16. The Petitioner and the Respondent agreed on the issue. The Board finds that the assessed value should be changed to \$18,000 in accordance with the agreement.

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.