

REPRESENTATIVE FOR PETITIONER:

Larry J. Stroble, Attorney  
Jennifer A. Dunfee  
Barnes & Thornburg

REPRESENTATIVES FOR RESPONDENT:

Steve Carter  
Attorney General of Indiana

Joel Schiff  
Deputy Attorney General

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

In the matter of:

SOLLERS POINT COMPANY, )  
 )  
 Petitioner, )  
 )  
 v. )  
 )  
 )  
 )  
 DEPARTMENT OF LOCAL )  
 GOVERNMENT FINANCE, )  
 )  
 Respondent. )  
 )

Petition No. 82-029-95-1-4-00770R  
County: Vanderburgh  
Township: Pigeon  
Parcel No. 1101020027017  
Assessment Year: 1995

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On Remand from the Indiana Tax Court  
Cause No. 49T10-0101-TA-19

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**REFERAL TO VANDERBURGH COUNTY  
PROPERTY TAX ASSESSMENT BOARD OF APPEALS**

The Indiana Board of Tax Review assumed jurisdiction of this matter as the successor entity to the State Board of Tax Commissioners, and the Appeals Division of the State Board of Tax Commissioners. For convenience of reference, each entity is without distinction hereafter referred to as the "Board".

The Board having reviewed the decision of the Tax Court in the above matter dated February 19, 2003 (attached and incorporated by reference), and pursuant to Ind. Code § 6-1.1-15-8, refers this matter to the Vanderburgh County Property Tax Assessment Board of Appeals to make another assessment consistent with the Tax Court decision, for the following reasons.

**Facts and Procedural History**

1. Pursuant to Ind. Code § 6-1.1-15-3, Rex D. Hume with Uzelac & Associates, Inc. filed a Form 131 petition for 1995 on behalf of Sollers Point Company (Petitioner) petitioning the Board to conduct an administrative review of the above petition. The Form 131 petition was filed with the Board on September 3, 1996. The Vanderburgh County Board of Review (BOR) determination on the underlying Form 130 was issued on July 23, 1996. The Board's final determination was issued on December 21, 2000.
  
2. The Petitioner then appealed the Board's final determination to the Indiana Tax Court. The Petitioner raised two issues for judicial review: (I.) whether a partition adjustment was required in the banking and general office portions of the structure; and, (II.) whether the grade of the structure was correct. Issue I. was remanded back to the Board. The Tax Court affirmed the Board's final determination on Issue II.

## Discussion of Remanded Issue

*Whether the base rate should be reduced to account for an amount of partitioning less than the typical amount included in the model.*

3. The Tax Court concluded that the Petitioner met its burden in showing that the cost of the Petitioner's partitioning per square foot of floor space was less than the cost per square foot of floor space of typical partitioning assumed in the regulations. The Tax Court ordered a reduction to Petitioner's base rate for partitioning.
4. The Tax Court conclusion requires that another assessment be made to establish the correct partitioning adjustment.

Therefore, pursuant to Ind. Code § 6-1.1-15-8, the Board refers this matter to the Vanderburgh County Property Tax Assessment Board of Appeals to make another assessment consistent with the Tax Court decision, this 16<sup>th</sup> day of May, 2003.

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Chairman, Indiana Board of Tax Review

## **IMPORTANT NOTICE**

**- APPEAL RIGHTS ON REMANDED AND REFERRED CASE -**  
Petitioner's rights regarding this matter are governed by the provisions of Indiana Code § 6-1.1-15-8 and § 6-1.1-15-9. A case remanded under § 6-1.1-15-8(a) is appealed under Indiana Code § 4-21.5-16. An appeal of the corrected assessment made by the county Property Tax Assessment Board of Appeals must be initiated in accordance with Indiana Code § 6-1.1-15-3 or § 6-1.5-5. To initiate a proceeding for judicial review to the Indiana Tax Court under Indiana Code § 4-21.5-5 you must take the action required within forty-five (45) days of the date of this notice.