

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-026-02-1-5-00062
Petitioners: Steven P. & Mary Kuric
Respondent: Department of Local Government Finance
Parcel #: 007-16-27-0250-0002
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 Petitioners and the Respondent. The Department of Local Government Finance (DLGF) determined that the Petitioners' property tax assessment for the subject property was \$113,700.
2. The Petitioners filed a Form 139L on April 12, 2004.
3. The Board issued a notice of hearing to the parties dated June 29, 2004.
4. A hearing was held on September 8, 2004, in Crown Point, Indiana before Special Master Barbara Wiggins.

Facts

5. The subject property is located at 3206 Lincoln Street, Highland, North Township, in Lake County.
6. The subject property is a single-family home on 0.201 acres of land.
7. The Special Master did not conduct an on-site visit of the property.
 - a) Assessed Value of the subject property as determined by the DLGF:

Land \$22,200 Improvements \$91,500 Total \$113,700

b) Assessed Value requested by the Petitioners during hearing:

Land \$15,000 Improvements \$70,000 Total \$85,000

8. The persons indicated on the attached sign-in sheet (Attachment A) were present at the hearing.

9. Persons sworn in at hearing:

For Petitioners: Steven P. Kuric, Owner

For Respondent: David Depp, Sr. Appraiser

Issue

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

a) The assessed value of the subject property exceeds the market value based upon the age of the subject dwelling. *Kuric testimony.*

b) The assessment is not fair given the age of the subject house, the amount of improvements and maintenance that the Petitioners have expended on the subject property and the taxes that the Petitioners have paid on the subject property. *Kuric testimony.*

c) The Petitioners do not know the amount for which they could sell the subject property, but Steven P. Kuric testified that he would consider an offer of \$85,000.

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

a) The sale of three (3) properties comparable to the subject property support the assessed value established for the subject property. *Depp testimony; Respondent Ex. 4.*

b) The subject property is assessed in line with other properties in the area. The Petitioner did not provide any evidence to prove otherwise. No change in the assessment is warranted. *Depp testimony.*

Record

12. 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. #331.

c. Exhibits:

Respondent Exhibit 1: Form 139L Petition

Respondent Exhibit 2: Subject's property record card (PRC)

Respondent Exhibit 3: Photograph of subject property

Respondent Exhibit 4: Three comparable properties with property record cards, photographs and actual sales information for each

d. These Findings and Conclusions.

Analysis

13. 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. Wash. 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

14. The Petitioners did not provide sufficient evidence to support their contentions. This conclusion was arrived at because:

- a) The Petitioners did not present any evidence to support a lower assessed value other than statements that the assessment is not fair in light of factors such as the age of the subject house, improvements the Petitioners have made to the subject house and maintenance the Petitioners have conducted on the subject property. *Kuric testimony*. Steven Kuric also indicated that the assessed value was in excess of the amount for which the Petitioners could sell the subject property. *Kuric testimony*.
- b) The Petitioners' evidence amounts to nothing more than conclusory statements. Such statements, by themselves, do not constitute probative evidence of the subject property's value. *See Whitley Products*, 704 N.E.2d 1113 (Ind. Tax Ct.

1998)(holding that mere allegations, unsupported by factual evidence, are not sufficient to establish error).

- c) Consequently, the Petitioners have failed to present a prima facie case for a change in assessment.

Conclusion

15. The Petitioners did not make a prima facie case for a change in 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.