

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-001-02-1-5-00053A
Petitioners: Terry A. & Susan M. Stanger
Respondent: Department of Local Government Finance
Parcel #: 001152600100064
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 on January 27, 2004. The Department of Local Government Finance (DLGF) determined that the Petitioners' property tax assessment for the subject property was \$225,500 and notified the Petitioners on March 31, 2004.
2. The Petitioners filed a Form 139L on April 8, 2004.
3. The Board issued a notice of hearing to the parties dated July 28, 2004.
4. Special Master Kathy J. Clark held the hearing in Crown Point on September 9, 2004.

Facts

5. The subject property is located at 200 West Pine Street, Griffith, in Calumet Township.
6. The subject property is a one-story, single family, brick dwelling located on 0.44 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 \$15,700 Improvements \$209,800 Total \$225,500.
9. Assessed Value requested by Petitioners:
Land \$15,700 Improvements \$200,000 Total \$215,700.

10. Persons sworn as witnesses at the hearing:
 - a) For Petitioners — Terry and Susan Stanger, Owners;
 - b) For Respondent — Sharon S. Elliott, Staff Appraiser, Cole-Layer-Trumble.

Issue

11. Summary of Petitioners' contentions in support of an alleged error in the assessment¹:
The square foot area listed for basement area is incorrect. The subject property has only a half basement rather than a full basement. The assessment incorrectly reflects the value of a full basement. *T. Stanger testimony; Pet. Ex. 2, 3.*
12. Summary of Respondent's contentions in support of the assessment:
The Respondent agreed that the square foot area of the basement is in error. The Respondent agreed that the value should reflect the cost of a half basement rather than a full basement. The Respondent recommended changing the basement measurement and changing the total assessment to \$210,800. *Elliott testimony; Resp. Ex. 5.*

Record

13. The official record for this matter is made up of the following:
 - a) The Petition;
 - b) The tape recording of the hearing labeled Lake Co-411;
 - c) Exhibits:
 - Petitioners Exhibit 1: A summary of the Petitioners' contentions
 - Petitioners Exhibit 2: The 1995 property record card for the subject property
 - Petitioners Exhibit 3: The 2002 property record card for the subject property
 - Respondent Exhibit 1: A copy of the Form 139L
 - Respondent Exhibit 2: The property record card for the subject property
 - Respondent Exhibit 3: A photograph of the subject property
 - Respondent Exhibit 4: A comparable sales analysis
 - Respondent Exhibit 5: Proposed corrected property record card
 - Board Exhibit A: The Form 139L
 - Board Exhibit B: The Notice of Hearing
 - Board Exhibit C: The Sign in Sheet;
 - d) These Findings and Conclusions.

¹ The Petitioners also raised an issue regarding the existence and the assessment of a detached garage. The Petitioners claimed that the subject property has never had a detached garage although the assessment and assessment records prior to the 2002 Reassessment included a detached garage. After reviewing the 2002 Reassessment record, the Petitioners acknowledged that the current records do not list a detached garage and that the apparent error is attributable to the 1995 Reassessment.

Analysis

14. The most applicable laws 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 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 Petitioners provided sufficient evidence to support their contentions. This conclusion was arrived at because the parties agreed that the subject property’s value should reflect the cost of a half basement rather than a full basement. The parties agreed that the correct total assessed value for the subject property is \$210,800. *T. Stanger testimony; Elliott testimony; Pet. Ex. 2; Resp. Ex. 2, 5.*

Conclusion

16. The parties agreed that the assessment should be corrected. The Board will accept their 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 to reflect the half basement and a total assessed value of \$210,800 as the parties agreed.

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.