

INDIANA BOARD OF TAX REVIEW
Small Claims
Final Determination
Findings and Conclusions

Petition No.: 43-005-10-1-4-00003
Petitioner: Loren Tridle (Deceased)
Respondent: Kosciusko County Assessor
Parcel No.: 43-13-02-100-291.000-005¹
Assessment Year: 2010

The Indiana Board of Tax Review (“Board”) issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. Eddy Tridle, Loren Tridle’s son, filed a Form 130 petition challenging the subject property’s March 1, 2010 assessment. On December 1, 2010, the Kosciusko County Property Tax Assessment Board of Appeals (“PTABOA”) issued its determination lowering the subject property’s assessment, but not to the level that Mr. Tridle had requested.
2. Mr. Tridle then timely filed a Form 131 petition with the Board. He elected to have the appeal heard under the Board’s small claims procedures.
3. On July 24, 2012, the Board held a hearing through its designated administrative law judge, Jennifer Bippus (“ALJ”).
4. The following people were sworn in and testified:
 - a) For Loren Tridle: Eddy Tridle²
 - b) For the Assessor: Laurie Renier, Kosciusko County Assessor

¹ This is the state parcel number. Mr. Tridle listed the local parcel number on the Form 131 petition. That local parcel number is 1572000280.

² It is unclear in what capacity Eddy Tridle signed the Form 131 petition and appeared at the Board’s hearing. He signed the petition as the “Estate Heir and Partial Owner.” At the hearing, Eddy identified himself as Loren Tridle’s son and heir. Eddy also indicated that, following the Board’s hearing, he would send information showing that he was authorized to represent Loren Tridle’s estate. The Board did not receive that information. Nonetheless, based on Eddy’s representation that he is the property’s “partial owner,” the Board will treat him as having standing to prosecute the appeal on his own behalf, regardless of whether he was authorized to represent his father’s estate.

Facts

5. The subject property is assessed as a commercial stockyard and is located at 4517 South State Road 19 in Mentone, Indiana.
6. Neither the ALJ nor the Board inspected the subject property.
7. The PTABOA determined the following values for the subject property:
Land: \$38,600 Improvements: \$29,300 Total: \$67,900
8. Mr. Tridle requested the following values:
Land: \$25,700 Improvements: \$24,240 Total: \$49,940

Summary of the Parties' Contentions

9. Mr. Tridle's evidence and contentions.
 - a) The assessment indicates that the subject property contains 3.21 acres. The buildings are assessed as being on one acre, and the remaining 2.21 acres are pasture. According to Mr. Tridle, the land portion of the property's assessment should be reduced from \$38,600 to \$25,700. *Tridle argument.*
 - b) The improvements are also overvalued. The buildings are vacant and deteriorated. The siding is falling off some of the buildings, the roof areas of several buildings are falling apart, gutters and soffits are deteriorated, doors have fallen off, and there is water damage. Some buildings are falling in completely. The property also suffers from ongoing vandalism. While not relevant to the present appeal, the property has deteriorated even more since the assessment date. *Tridle testimony; Pet'r Ex. 5.*
 - c) Although the subject property is nearly worthless due to the severe deterioration, it might still be salvageable. Mr. Tridle therefore believes that improvement portion of the property's assessment should be reduced from \$29,300 to \$24,240. He based that opinion on the work needed to bring the buildings up to acceptable standards. *Tridle argument.*
10. The Assessor's evidence and contentions:
 - a) Mr. Tridle did not meet his burden of proof; while he showed that the property has deteriorated, he failed to show what its value was. *Renier argument.*
 - b) The subject property is an old stockyard containing 3.21 acres. The property is zoned as commercial and does not appear to have any current agricultural use. The land is assessed as three-quarters commercial and one-quarter pasture. The Assessor used commercial sales and trending information to develop the property's assessment. *Renier testimony; Resp't Ex. 3.* The PTABOA then accounted for the subject buildings' deterioration by lowering the grade and condition ratings assigned to many of them. *Renier testimony.*

- c) The Assessor offered a comparison analysis to support the subject property's assessment. While there are no other stockyards in the immediate area, the Assessor found one in Milford that sold for \$37,500 on August 7, 2008. She also located a 2.1-acre former stockyard in Warsaw that, while it has not sold since 1993, is assessed at \$49,300. *Id.*; *Resp't Exs. 5-7.*

Record

11. The official record contains the following:

- a) The Form 131 petition
b) A digital recording of the hearing
c) Exhibits:

Petitioner Exhibit 1: Form 131 petition,
Petitioner Exhibit 2: Correction to Form 131 (page 2)...Section III
Petitioner Exhibit 3: Form 130 – Short³,
Petitioner Exhibit 4: Photographs of subject property taken November 2010,
Petitioner Exhibit 5: Photographs of subject property taken July 2011,
Petitioner Exhibit 6: Form 115.

Respondent Exhibit 1: Geographic Information System (“GIS”) map showing the subject property,
Respondent Exhibit 2: Property record card for subject property,
Respondent Exhibit 3: Comparable properties,
Respondent Exhibit 4: GIS map showing comparable properties,
Respondent Exhibit 5: GIS zoning map showing the subject property,
Respondent Exhibit 6: Property record card for the Rice property,
Respondent Exhibit 7: Property record card for the IBP, Inc. property,
Respondent Exhibit 8: Respondent list of witnesses.

Board Exhibit A: Form 131 petition,
Board Exhibit B: Hearing notice,
Board Exhibit C: Hearing sign-in sheet.

- d) These Findings and Conclusions.

³ While Mr. Tridle offered Petitioner's Exhibits 2 and 3, he later stated that they are not relevant to the present appeal.

Analysis

Burden of proof

12. Generally, a taxpayer seeking review of an assessing official's determination must make a prima facie case proving both that the current assessment is incorrect and what the correct assessment should 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).
13. In making its case, the taxpayer must explain how each piece of evidence relates to its requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is a taxpayers, duty to walk the Indiana Board...through every element of the analysis”).
14. If the taxpayer makes a prima facie case, the burden shifts to the assessor to offer evidence to impeach or rebut the taxpayer's evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004); *Meridian Towers*, 805 N.E.2d at 479.

Discussion

15. Mr. Tridle did not make a prima facie case for reducing the subject property's assessment. The Board reaches this conclusion for the following reasons:
 - a) Indiana assesses real property based on its true tax value, which the Manual defines as “the market value-in-use of a property for its current use, as reflected by the utility received by the owner or a similar user, from the property.” 2002 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.3-1-2) (2009). A party's evidence in a tax appeal must be consistent with that standard. *See id.* For example, a market-value-in-use appraisal prepared according to Uniform Standard of Professional Appraisal Practice (“USPAP”) often will be probative. *See id.*; *Kooshtard Property VI, LLC v. White River Twp. Assessor*, 836 N.E.2d 501, 506 n.6 (Ind. Tax Ct. 2005) *reh'g den. sub nom.* A party may also offer actual construction costs, sales information for the subject or comparable properties, and any other information compiled according to generally acceptable appraisal principles. MANUAL at 5.
 - b) Mr. Tridle offered nothing other than his conclusory opinion to support his claim that the subject land was assessed for more than its market value-in-use. He, however, did offer evidence of substantial deterioration in the subject buildings, which likely affected the property's value. Of course, the property's assessment already accounts for substantial deterioration. And Mr. Tridle did not offer any probative evidence to quantify the deterioration or to otherwise show that the assessment did not accurately reflect the property's market value-in-use. He therefore failed to make a prima facie case for reducing the assessment.

Conclusion

16. Mr. Tridle failed to make a prima facie case for changing the subject property's assessment. The Board therefore finds for the Assessor.

Final Determination

In accordance with the above findings and conclusions, the Board sustains the subject property's March 1, 2010 assessment.

ISSUED: December 3, 2012

Chairman, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5, as amended effective July 1, 2007, by P.L. 219-2007, and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. The Indiana Tax Court Rules are available on the Internet at

<<http://www.in.gov/judiciary/rules/tax/index.html>>. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. P.L. 219-2007 (SEA 287) is available on the Internet at

<<http://www.in.gov/legislative/bills/2007/SE/SE0287.1.html>>.