

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

**Petitions:** See attached  
**Petitioner:** WK Land Acquisition, LLC  
**Respondent:** St. Joseph County Assessor  
**Parcels:** See attached  
**Assessment Years:** 2015 and 2016

The Indiana Board of Tax Review (Board) issues this determination, finding and concluding as follows:

**Procedural History**

1. The Petitioner initiated its 2015 and 2016 assessment appeals with the St. Joseph County Assessor on October 29, 2015, and September 30, 2016, respectively.
2. On January 30, 2018, the St. Joseph County Property Tax Assessment Board of Appeals (PTABOA) issued its determinations denying the Petitioner any relief.<sup>1</sup>
3. The Petitioner timely filed Petitions for Review of Assessment (Form 131s) with the Board, electing the Board's small claims procedures.
4. On September 25, 2019, Administrative Law Judge (ALJ) Joseph Stanford held the Board's consolidated administrative hearing. Neither the Board nor the ALJ inspected the properties.
5. Certified Tax Representative Brian Thomas appeared for the Petitioner and was sworn. Attorney Frank J. Agostino appeared for the Respondent. County Assessor Rosemary Mandrici and Deputy Assessor Lori Carney were sworn as witnesses for the Respondent.

**Facts**

6. The parcels under appeal, all located in South Bend, are collectively used to recycle concrete and asphalt.
7. The PTABOA determined the following assessments:

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<sup>1</sup> It appears the PTABOA reduced the 2015 assessment for parcel 71-08-32-101-001.000-010, but not to the level the Petitioner requested.

<b>Year</b>	<b>Parcel No.</b>	<b>Address</b>	<b>Land</b>	<b>Impr.</b>	<b>Total</b>
2015	71-08-29-376-001.000-010	59837 Mayflower Rd	\$307,600	\$0	\$307,600
2016	71-08-29-376-001.000-010	59837 Mayflower Rd	\$235,000	\$0	\$235,000
2015	71-08-31-200-003.000-010	24358 SR 23	\$287,400	\$19,000	\$306,400
2016	71-08-31-200-003.000-010	24358 SR 23	\$287,400	\$20,100	\$307,500
2015	71-08-31-400-001.000-010	24358 SR 23	\$166,000	\$0	\$166,000
2016	71-08-31-400-001.000-010	24358 SR 23	\$195,400	\$0	\$195,400
2015	71-08-32-101-001.000-010	GP Behind Key 0513 Mayflower Rd	\$90,200	\$0	\$90,200
2016	71-08-32-101-001.000-010	GP Behind Key 0513 Mayflower Rd	\$90,200	\$0	\$90,200
2016	71-08-32-301-001-000-010	Gravel Pit Sumption Trail	\$255,000	\$0	\$255,000
2016	71-08-32-301-004.000-010	Sumption Trail Wooded Land	\$9,600	\$0	\$9,600
2016	71-08-29-351-001.000-010	GP Beside and Behind Old Farm Bldgs Remove	\$88,000	\$0	\$88,000

8. The Petitioner requested the following assessments:

<b>Year</b>	<b>Parcel No.</b>	<b>Address</b>	<b>Land</b>	<b>Impr.</b>	<b>Total</b>
2015	71-08-29-376-001.000-010	59837 Mayflower Rd	\$64,900	\$0	\$64,900
2016	71-08-29-376-001.000-010	59837 Mayflower Rd	\$64,900	\$0	\$64,900
2015	71-08-31-200-003.000-010	24358 SR 23	\$197,400	\$19,000	\$216,400
2016	71-08-31-200-003.000-010	24358 SR 23	\$197,400	\$20,100	\$217,500
2015	71-08-31-400-001.000-010	24358 SR 23	\$140,700	\$0	\$140,700
2016	71-08-31-400-001.000-010	24358 SR 23	\$140,700	\$0	\$140,700
2015	71-08-32-101-001.000-010	GP Behind Key 0513 Mayflower Rd	\$65,800	\$0	\$65,800
2016	71-08-32-101-001.000-010	GP Behind Key 0513 Mayflower Rd	\$65,800	\$0	\$65,800
2016	71-08-32-301-001-000-010	Gravel Pit Sumption Trail	\$80,200	\$0	\$80,200
2016	71-08-32-301-004.000-010	Sumption Trail Wooded Land	\$5,200	\$0	\$5,200
2016	71-08-29-351-001.000-010	GP Beside and Behind Old Farm Bldgs Remove	\$60,000	\$0	\$60,000

### **Record**

9. The official record for this matter is made up of the following:

- a) A digital recording of the hearing.

b) Exhibits:<sup>2</sup>

Petitioner Exhibit 1:	Summary of argument,
Petitioner Exhibit 2:	Real Property Assessment Guideline, page 85,
Petitioner Exhibit 3:	Current land delineations and assessments for parcels under appeal,
Petitioner Exhibit 4:	Requested land delineations and assessments,
Petitioner Exhibit 5:	Aerial photograph of parcels under appeal,
Petitioner Exhibit 6:	Aerial photograph of parcel 71-08-29-376-001.000-010,
Petitioner Exhibit 7:	Aerial photograph of parcel 71-08-31-200-003.000-010,
Petitioner Exhibit 8:	Aerial photograph of parcel 71-08-31-400-001.000-010,
Petitioner Exhibit 9:	Aerial photograph of parcel 71-08-32-101-001.000-010,
Petitioner Exhibit 10:	Aerial photograph of parcel 71-08-32-301-001.000-010,
Petitioner Exhibit 11:	Aerial photograph of parcel 71-08-32-301-004.000-010,
Petitioner Exhibit 12:	Aerial photograph of parcel 71-08-29-351-001.000-010,
Petitioner Exhibit 13:	Aerial photograph of parcel 71-14-17-100-007.000-016 and property record card,
Petitioner Exhibit 14:	Aerial photograph “of the property to the west of the subject parcels” and property record cards,
Petitioner Exhibit 15:	Power Point slides from a Department of Local Government Finance (DLGF) presentation entitled “Special Use Properties” and “Quarries.”
Respondent Exhibit 1:	Form 131s, 115s, 134s, and 130s,
Respondent Exhibit 2:	Integrity Financial Power of Attorney,
Respondent Exhibit 3:	Subject property record cards,
Respondent Exhibit 4:	Property record card memorandums,
Respondent Exhibit 5:	Valuation history,
Respondent Exhibit 6:	Photographs of the subject property,
Respondent Exhibit 7:	Cover sheet and comparable property record cards,
Respondent Exhibit 8:	Construction permit.

- c) The record also includes the following: (1) all pleadings and documents filed in this appeal; (2) all orders and notices issued by the Board or ALJ; and (3) these findings and conclusions.

### Contentions

10. Summary of the Petitioner’s case:

- a) The properties under appeal have incorrect land assessments.<sup>3</sup> The parcels were collectively “used as a gravel pit more than 20 years ago.” Currently, the owners use

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<sup>2</sup> The Petitioner offered one set of exhibits pertaining to all of the parcels. The Respondent offered a set of exhibits specific to each parcel. The Respondent’s exhibits are named and numbered the same for each parcel, but the content is parcel-specific.

<sup>3</sup> The Petitioner is not challenging the assessed values attributed to the improvements.

- the property to recycle concrete and asphalt. But only “about 20 acres” of the property is currently being used because the remaining acres are “wasteland with terrible terrain, wetlands, large bodies of murky non-moving water, [with] deplorable soil conditions.” The land classification should be changed to reflect its current condition. Additionally, the negative influence factors that were removed should be reinstated. *Thomas argument; Pet’r Ex. 1.*
- b) In order to determine a correct assessment you must “lean on methodology” because the subject properties were formerly a quarry and are special-use properties.<sup>4</sup> Vacated quarry land should be classified as unusable undeveloped. *Thomas argument; Pet’r Ex. 15.*
  - c) Mr. Thomas broke down his argument for each specific property under appeal. For parcel 71-08-29-376-001.000-010, the five acres of land currently classified as primary should be changed to usable undeveloped and the positive influence factor should be removed. The 35.92 acres currently classified as usable undeveloped should be changed to unusable undeveloped and the positive influence factor should also be removed. *Thomas argument; Pet’r Ex. 3, 4, 6.*
  - d) For parcel 71-08-31-200-003.000-010, the amount of primary land should be reduced from 16.58 acres to 8.075 acres. Additionally, 60.70 acres should be classified as unusable undeveloped with 11.32 of those acres of “murky water” receiving a negative 60% influence factor. *Thomas argument; Pet’r Ex. 3, 4, 7.*
  - e) Parcel 71-08-31-400-001.000-010 should have five acres classified as secondary land and 86.63 acres should be classified as unusable undeveloped. Again, because this parcel includes “a large body of water,” a negative 60% influence should be applied to 12.48 acres of the unusable undeveloped area. *Thomas argument; Pet’r Ex. 3, 4, 8.*
  - f) For parcel 71-08-32-101-001.000-010, two acres should be classified as secondary land, and the remaining 38 acres classified as unusable undeveloped. *Thomas argument; Pet’r Ex. 3, 4, 9.*
  - g) For parcel 71-08-32-301-001.000-010, 106.98 acres should be classified as unusable undeveloped with a negative 50% influence factor, and the remaining 7.30 acres classified as unusable undeveloped with a negative 100% influence factor. This request matches the parcel’s assessment prior to 2015. *Thomas argument; Pet’r Ex. 3, 4, 10.*
  - h) Parcel 71-08-32-301-004.000-010 is “the odd-shaped lot in the middle.” This entire parcel should be classified as unusable undeveloped with a negative 46% influence factor applied, mirroring the way it was assessed prior to 2015. *Thomas argument; Pet’r Ex. 3, 4, 11.*

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<sup>4</sup> The Petitioner used the term “quarry” and “gravel pit” interchangeably.

- i) Finally, the entire parcel 71-08-29-351-001.000-010 should be classified as unusable undeveloped, as it was prior to 2015. *Thomas argument; Pet'r Ex. 3, 4, 12.*
- j) Mr. Thomas also offered an analysis of comparable properties. One property sold in July 2014 for \$186,909. According to Mr. Thomas, this sale represents “what the highest value would be for a property that has restrictions and can’t really be used as farm ground.” Another property, owned by Rieth-Riley Construction, appears to have once been part of the same quarry or gravel pit as the subject properties. Mr. Thomas argues this property has more usable area but is assessed at \$200 less per acre. *Thomas argument; Pet'r Ex. 14.*

11. Summary of the Respondent’s case:

- a) The properties under appeal are correctly assessed. Based on a site inspection, the properties continue to be used for the business purpose of the current owner without any limitations. The Petitioner filed “subjective appeals” to challenge the value of the properties, but failed to offer any evidence of value. *Agostino argument; Carney testimony; Mandrici testimony.*
- b) Certain areas have been classified as primary land because improvements are located on them, or there were improvements at one time. Additionally, several buildings do not appear on the property record cards because the buildings are leased to other businesses. *Carney testimony.*
- c) Specifically, parcel 71-08-29-376-001.000-010 has an access road from Mayflower Road. There is also a permit and site development plan for Smith Ready Mix indicating this parcel is still usable and developable. *Carney testimony; Resp't Ex. 6, 8 for parcel 71-08-29-376-001.000-010.*
- d) The Respondent also presented the assessment of a comparable property owned by Star 001, LLC. This two-acre property is assessed for approximately \$155,000 per acre for primary land, significantly more than the Petitioner’s 40-acre property that has been discounted for undeveloped usable land. Ms. Carney also noted that the Rieth-Riley properties referenced by the Petitioner were purchased for \$2,344,913, but collectively assessed for “only a little over \$1,000,000.” *Carney testimony; Resp't Ex. 7 for parcel 71-08-29-376-001.000-010.*
- e) Parcel 71-08-31-200-003.000-010 is correctly assessed because primary area is buildable and being used regularly. The parcel is being used for a purpose that suits the owner without restriction. Ms. Carney again pointed to the Star and Rieth-Riley properties, as well as the Smith Ready Mix permit, to support the current assessment. *Carney testimony; Resp't Ex. 3, 4, 6, 7, 8 for parcel 71-08-31-200-003.000-010.*
- f) Parcel 71-08-31-400-001.000-010 includes 13.62 acres of unusable undeveloped land that cannot be used because of “constraints on the land.” The remaining 79.53 acres, classified as usable undeveloped, could be developed and used. The delineations for

- this parcel changed from 2015 to 2016 based on a field inspection. Ms. Carney again pointed to the Star and Rieth-Riley properties, as well as the Smith Ready Mix permit, to support the assessment of this parcel. Additionally, Ms. Carney pointed to the subject property record card, indicating this parcel sold for \$320,610 in 2008, but was only assessed at \$166,000 in 2015 and \$195,400 in 2016. *Carney testimony; Resp't Ex. 3, 4, 6, 7, 8 for parcel 71-08-31-400-001.000-010.*
- g) In 2015, parcel 71-08-32-101-001.000-010 was comprised of 38 acres of unusable undeveloped land and two acres of primary land. The primary land was “buildable area and possibly for their business use.” In 2016, after a review, the entire parcel was changed to unusable undeveloped. Ms. Carney again pointed to the Star and Rieth-Riley properties, as well as the Smith Ready Mix permit, to support the current assessment. *Carney testimony; Resp't Ex. 3, 4, 6, 7, 8 for parcel 71-08-32-101-001.000-010.*
- h) In 2015, parcel 71-08-32-301-001.000-010 was entirely classified as unusable undeveloped, with negative influence factors applied. In 2016, 112.21 acres was changed to usable undeveloped because of the discovery of access roads and recreational use such as fishing and off-roading, and the remaining 5.4 acres remained unusable undeveloped. The negative influence factors were removed based on a site visit. Again, Ms. Carney pointed to the Star and Rieth-Riley properties, as well as the Smith Ready Mix permit, to support the current assessment. *Carney testimony; Resp't Ex. 3, 4, 6, 7, 8 for parcel 71-08-32-301-001.000-010.*
- i) The assessment for parcel 71-08-32-301-004.000-010 increased from \$5,200 in 2015 to \$9,600 in 2016 because a negative influence factor was removed when recreational use was discovered. The entire parcel is classified as usable undeveloped land. Again, Ms. Carney pointed to the Star and Rieth-Riley properties, as well as the Smith Ready Mix permit, to support the current assessment. *Carney testimony; Resp't Ex. 3, 4, 6, 7, 8 for parcel 71-08-32-301-004.000-010.*
- j) In 2015, parcel 71-08-29-351-001.000-010 was entirely classified as unusable undeveloped. In 2016, the classification changed to usable undeveloped because of the discovery of some mining use and fishing on the property. This parcel sold in 2008 for \$58,011 and the assessment did not exceed \$60,000 until 2016. Ms. Carney again pointed to the Star and Rieth-Riley properties, as well as the Smith Ready Mix permit, to support the current assessment. *Carney testimony; Resp't Ex. 3, 4, 6, 7, 8 for parcel 71-08-29-351-001.000-010.*

### **Burden of Proof**

12. Generally, the taxpayer has the burden to prove that an assessment is incorrect and what the correct assessment should be. *See Meridian Towers East & West v. Washington Twp. Ass'r*, 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). The burden-shifting statute creates two exceptions to that rule.

13. First, Ind. Code § 6-1.1-15-17.2 “applies to any review or appeal of an assessment under this chapter if the assessment that is the subject of the review or appeal is an increase of more than five percent (5%) over the assessment for the same property for the prior tax year.” Ind. Code § 6-1.1-15-17.2(a). “Under this section, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeal taken to the Indiana board of tax review or to the Indiana tax court.” Ind. Code § 6-1.1-15-17.2(b).
14. Second, Ind. Code § 6-1.1-15-17.2(d) “applies to real property for which the gross assessed value of the real property was reduced by the assessing official or reviewing authority in an appeal conducted under IC 6-1.1-15.” Under those circumstances, “if the gross assessed value of real property for an assessment date that follows the latest assessment date that was the subject of an appeal described in this subsection is increased above the gross assessed value of the real property for the latest assessment date covered by the appeal, regardless of the amount of the increase, the county assessor or township assessor (if any) making the assessment has the burden of proving that the assessment is correct.” Ind. Code § 6-1.1-15-17.2(d). This change was effective March 25, 2014, and has application to all appeals pending before the Board.
15. Here, the Petitioner has appealed the assessments of seven parcels.<sup>5</sup> The Petitioner appealed four of the parcels’ 2015 assessments, and all seven of the parcels’ 2016 assessments. The parties agreed that the burden remains with the Petitioner for all the 2015 appeals because the assessments did not increase by more than 5% for each parcel from 2014 to 2015. Thus, for the 2015 appeals the burden shifting provisions of Ind. Code § 6-1.1-15-17.2 do not apply and the burden remains with the Petitioner.
16. Assigning the burden for the 2016 appeals is more complicated. The Respondent accepted the burden for parcels 71-08-32-301-001.000-010, 71-08-32-301-004.000-010, and 71-08-29-351-001.000-010, because only 2016 was under appeal and the assessments increased by more than 5% from 2015 to 2016. The Respondent, who was represented by counsel, also accepted the burden for parcel 71-08-31-400-001.000-010 for the 2016 assessment year, and the Board accepts that concession. For parcels 71-08-29-376-001.000-010, 71-08-31-200-003.000-010, and 71-08-32-101-001.000-010 assigning the burden for the 2016 assessment year will depend on the Board’s findings from 2015.

### **Analysis**

17. The Petitioner failed to make a prima facie case for reducing the 2015 and 2016 assessments where it had the burden of proof. For the 2016 appeals where the Respondent had the burden of proof, she failed to make a prima facie case that the assessments were correct.

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<sup>5</sup> Neither party argued that the parcels should be viewed collectively as one economic unit. Both parties presented their argument regarding the burden and their case-in-chief parcel-by-parcel. To the extent Mr. Thomas may have implied that the parcels are part of one economic unit, he also testified that not all of the parcels comprising the unit are presently before the Board.

- a) Real property is assessed based on its market value-in-use. Ind. Code § 6-1.1-31-6(c); 2011 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.4-1-2). The cost approach, the sales comparison approach, and the income approach are three generally accepted techniques to calculate market value-in-use. Assessing officials primarily use the cost approach, but other evidence is permitted to prove an accurate valuation. Such evidence may include actual construction costs, sales information regarding the subject or comparable properties, appraisals, and any other information compiled in accordance with generally accepted appraisal principles.
- b) Regardless of the method used, a party must explain how the evidence relates to the relevant valuation date. *O'Donnell v. Dep't of Local Gov't Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006); *see also Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466, 471 (In. Tax Ct. 2005). For a 2015 assessment, the valuation date was March 1, 2015. *See* Ind. Code § 6-1.1-4-4.5(f) (2010). For a 2016 assessment, the valuation date was January 1, 2016. *See* Ind. Code § 6-1.1-2-1.5.
- c) The Board first turns to the 2015 appeals for the following four parcels: 71-08-29-376-001.000-010, 71-08-31-200-003.000-010, 71-08-31-400-001.000-010, and 71-08-32-101-001.000-010. As previously discussed, the parties agreed the Petitioner has the burden to prove the assessments are incorrect. In an effort to do so, the Petitioner challenged the land classifications, or what Mr. Thomas referred to as the "delineation" of the parcels. Additionally, the Petitioner argued that a negative 60% influence factor should be applied to portions of parcels 71-08-31-200-003.000-010 and 71-08-31-400-001.000-010.
- d) The Petitioner's arguments amount to an attack on the methodology used to compute the assessments. But attacking the methodology of the assessment is not sufficient to make a prima facie case. *Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2006) (holding that taxpayers failed to make a prima facie case by simply focusing on the Assessor's methodology instead of offering market value-in-use evidence).
- e) The Petitioner argued it is appropriate to rely on methodology because the parcels comprise a special-purpose property, specifically a quarry or a vacated quarry. The Board is not persuaded. The Petitioner never explained how the subject properties qualified as special use and failed to provide any evidence, other than the vague testimony of Mr. Thomas, to prove that fact. As part of making a prima facie case, "it is the taxpayer's duty to walk the [Indiana Board and this] Court through every element of [its] analysis." *Long*, 821 N.E.2d at 471 (quoting *Clark v. Dep't of Local Gov't Fin.*, 779 N.E.2d 1277, 1282 n.4. (Ind. Tax Ct. 2002)). Even if the Board agreed the conditions require a reliance on methodology, the Petitioner's own evidence indicates the property was neither used as a quarry nor was vacated during the assessment years in question. In fact, the parcels were being used by the current owners to recycle asphalt and concrete. Therefore, the Petitioner needed to offer market-based evidence to prove the assessments are incorrect.



- f) The Petitioner did present some market-based evidence by offering property record cards for purportedly comparable properties, using these to argue the subject parcels received “disparate treatment” in their assessments. To the extent the Petitioner wished to employ a sales-comparison or assessment-comparison approach, it failed to make a case. Conclusory statements that a property is “similar” or “comparable” to another property do not constitute probative evidence of the comparability of the two properties. *Long*, 821 N.E.2d 466 at 470. Instead, the proponent must identify the characteristics of the subject property and explain how those characteristics compare to the characteristics of the purportedly comparable properties. *Id.* at 471. Similarly, the proponent must explain how any differences between the properties affect their relative market values-in-use. *Id.* The Petitioner failed to do this.
- g) To the extent the Petitioner attempted to argue that the assessments are not uniform and equal, it also failed to make a case. As the Tax Court has explained, “when a taxpayer challenges the uniformity and equality of his or her assessment, one approach that he or she may adopt involves the presentation of assessment ratio studies, which compare the assessed values of properties within an assessing jurisdiction with objectively verifiable data, such as sales prices or market value-in-use appraisals.” *Westfield Golf Practice Center v. Washington Twp. Ass’r*, 859 N.E.2d 396, 399 n.3 (Ind. Tax Ct. 2007) (emphasis in original). Such studies, however, should be prepared according to professionally acceptable standards. *See Kemp v. State Bd. of Tax Comm’rs*, 726 N.E.2d 395, 404 (Ind. Tax Ct. 2000). They should also be based on a statistically reliable sample of properties that actually sold. *See Bishop v. State Bd. of Tax Comm’rs*, 743 N.E.2d 810, 813 (Ind. Tax Ct. 2001) (citing *Southern Bell Tel. and Tel. Co. v. Markham*, 632 So.2d 272, 276 (Fla. Dist. Co. App. 1994)).
- h) When a ratio study shows that a given property is assessed above the common level of assessment, the property’s owner may be entitled to an equalization adjustment. *See Dep’t of Local Gov’t Fin v. Commonwealth Edison Co.*, 820 N.E.2d 1222, 1227 (Ind. 2005) (holding that the taxpayer was entitled to seek an adjustment on grounds that its property taxes were higher than they would have been if other property in Lake County had been properly assessed). The equalization process adjusts property assessments so “they bear the same relationship of assessed value to market value as other properties within that jurisdiction.” *Thorsness v. Porter Co. Ass’r*, 3 N.E.3d 49, 52 (Ind. Tax Ct. 2014) (citing *GTE N. Inc. v. State Bd. of Tax Comm’rs*, 634 N.E.2d 882, 886 (Ind. Tax Ct. 1994)). Article 10, Section 1(a) of Indiana’s Constitution, however, does not guarantee “absolute and precise exactitude as to the uniformity and equality of each individual assessment.” *State Bd. of Tax Comm’rs v. Town of St. John*, 702 N.E.2d 1034, 1040 (Ind. 1998).
- i) Similar to the taxpayer in *Westfield Golf*, the Petitioner’s argument is flawed. Here, the Petitioner failed to offer a ratio study that shows the subject parcels are assessed above the common level of assessment. There is not sufficient evidence to establish that the assessments violated the requirements of uniformity and equality. The

Petitioner failed to offer any other type of evidence proving the current assessments do not accurately reflect the parcels' market value-in-use. For the reasons set forth, the Petitioner failed to make a prima facie case for any reduction to the 2015 assessments.

- j) The Board now turns to the 2016 appeals. The Petitioner has the burden of proof for the 2016 assessments for parcels 71-08-29-376-001.000-010, 71-08-31-200-003.000-010, and 71-08-32-101-001.000-010 because there was no change to the 2015 assessments and the assessments did not increase by more than 5% between 2015 and 2016. The Petitioner offered the same argument and evidence for 2016 as it did for 2015. For the same reasons as stated above, the Petitioner failed to make a case for any reduction to the 2016 assessments for these three parcels.
- k) For the remaining four parcels, the Respondent accepted the burden of proof and must prove the current 2016 assessments are correct.
- l) The Respondent's case is similar in nature to the Petitioner's. She argued her land classifications are correct and that some of the assessments increased from 2015 to 2016 based on a site visit.
- m) The Respondent cannot rely on methodology to prove the assessments are correct just as the Petitioner could not rely on methodology to prove the assessments should be reduced. Further, the Respondent's burden is not to explain why the assessments increased, but to prove the assessments reflect the parcels' market value-in-use. Ind. Code § 6-1.1-15-17.2(b).
- n) The Respondent also provided property record cards for purportedly comparable properties but failed to identify the characteristics of the subject properties and explain how those characteristics compared to the purportedly comparable properties. She also failed to explain how any differences between the properties affect their relative market values-in-use. *See Long*, 821 N.E.2d 471. Additionally, the Respondent pointed to 2008 sales of two of the parcels, apparently attempting to support their current assessments.<sup>6</sup> Because the sales occurred roughly eight years prior to the relevant valuation date of January 1, 2016, and the Respondent did not attempt to relate the sales date to the valuation date, the sales lack probative value. Consequently, the Respondent failed to make a case the 2016 assessments for these four parcels are correct.
- o) Accordingly, the 2016 assessments for parcels 71-08-31-400-001.000-010, 71-08-32-301-001.000-010, 71-08-32-301-004.000-010, 71-08-29-351-001.000-010 must be reduced to their 2015 levels. The Petitioner requested a lower assessment for parcel 71-08-31-400-001.000-010, but as previously discussed, did not make a case for any further reduction. Because the Petitioner did not request any further reduction in the other three parcels assessments that ends the Board's inquiry.

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<sup>6</sup> Parcels 71-08-31-400-001.000-010 and 71-08-29-351-001.000-010 sold in 2008.

**Conclusion**

18. The Board orders no change to the assessments resulting from the four 2015 appeals. For 2016, there is no change to parcels 71-08-29-376-001.000-010, 71-08-31-200-003.000-010, and 71-08-32-101-001.000-010. The following changes are ordered for 2016: the assessment for parcel 71-08-31-400-001.000-010 is reduced from \$195,400 to \$166,000; the assessment of parcel 71-08-32-301-001.000-010 is reduced from \$255,000 to \$80,200; the assessment for parcel 71-08-32-301-004.000-010 is reduced from \$9,600 to \$5,200; and the assessment for parcel 71-08-29-351-001.000-010 is reduced from \$88,000 to \$60,000.

**Final Determination**

In accordance with the above findings and conclusions, the 2015 and 2016 assessments are as follows:

Year	Parcel No.	Address	Land	Impr.	Total
2015	71-08-29-376-001.000-010	59837 Mayflower Rd	\$307,600	\$0	\$307,600
2016	71-08-29-376-001.000-010	59837 Mayflower Rd	\$235,000	\$0	\$235,000
2015	71-08-31-200-003.000-010	24358 SR 23	\$287,400	\$19,000	\$306,400
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2016	71-08-31-400-001.000-010	24358 SR 23	\$166,000	\$0	\$166,000
2015	71-08-32-101-001.000-010	GP Behind Key 0513 Mayflower Rd	\$90,200	\$0	\$90,200
2016	71-08-32-101-001.000-010	GP Behind Key 0513 Mayflower Rd	\$90,200	\$0	\$90,200
2016	71-08-32-301-001-000-010	Gravel Pit Sumption Trail	\$80,200	\$0	\$80,200
2016	71-08-32-301-004.000-010	Sumption Trail Wooded Land	\$5,200	\$0	\$5,200
2016	71-08-29-351-001.000-010	GP Beside and Behind Old Farm Bldgs Remove	\$60,000	\$0	\$60,000

ISSUED: December 23, 2019

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Chairman, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

**- APPEAL RIGHTS -**

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days after the date of this notice. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. The Indiana Tax Court's rules are available at <<http://www.in.gov/judiciary/rules/tax/index.html>>.

Petition numbers:

71-010-15-1-3-00304-18  
71-010-16-1-3-00299-18  
71-010-15-1-3-00303-18  
71-010-16-1-3-00298-18  
71-010-15-1-3-00302-18  
71-010-16-1-3-00297-18  
71-010-15-1-3-00301-18  
71-010-16-1-3-00296-18  
71-010-16-1-3-00294-18  
71-010-16-1-3-00295-18  
71-010-16-1-3-00300-18

Parcel numbers:

71-08-29-376-001.000-010  
71-08-29-376-001.000-010  
71-08-31-200-003.000-010  
71-08-31-200-003.000-010  
71-08-31-400-001.000-010  
71-08-31-400-001.000-010  
71-08-32-101-001.000-010  
71-08-32-101-001.000-010  
71-08-32-301-001.000-010  
71-08-32-301-004.000-010  
71-08-29-351-001.000-010