

REPRESENTATIVES FOR PETITIONER:  
Thomas C. Newlin, Fleschner, Stark, Tanoos & Newlin  
Keith L. Johnson, Fleschner, Stark, Tanoos & Newlin

REPRESENTATIVE FOR RESPONDENT:  
Kevin Gardner, Vigo County Assessor

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

|   |   |                  |                          |
|---|---|------------------|--------------------------|
| Wabash Valley Family Sports Center, Inc., | ) | Petition Nos.:   | 84-007-17-2-8-00587-18   |
|   | ) |                  | 84-008-17-2-8-00596-18   |
| Petitioner,                               | ) |                  |                          |
|   | ) | Parcel Nos.:     | 84-07-26-400-001.000-007 |
| v.  | ) |                  | 84-07-26-200-001.000-007 |
|   | ) |                  |                          |
| Vigo County Assessor,                     | ) | County:          | Vigo                     |
|   | ) |                  |                          |
| Respondent.                               | ) | Assessment Year: | 2018 <sup>1</sup>        |

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Appeal from the Final Determination of the  
Vigo County Property Tax Assessment Board of Appeals

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**December 30, 2019**

**FINAL DETERMINATION**

The Indiana Board of Tax Review (“Board”), having reviewed the facts and evidence, and having considered the issues, now finds and concludes the following:

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<sup>1</sup> Both of Wabash Valley’s Form 132 petitions list 2017 as the assessment year under appeal. However, Ind. Code § 6-1.1-11-3(a)(1) requires exemption applications be filed on or before April 1<sup>st</sup> of the year containing the assessment date, and Wabash Valley filed the Form 136 exemption applications it attached to the Form 132 petitions on April 2, 2018 (April 1<sup>st</sup> fell on a weekend). Additionally, the Assessor’s Form 120 notices denying Wabash Valley’s exemption applications list the assessment date as January 1, 2018. We therefore treat this appeal as addressing only the 2018 assessment year.

## INTRODUCTION

1. Wabash Valley Family Sports Center, Inc. (“Wabash Valley”) appeals the denial of its 2018 applications for property tax exemptions. Wabash Valley argues that its two parcels qualify for a 100% charitable and/or educational exemption. It is a 501(c)(3) not-for-profit corporation, and it claims to exclusively use its parcels and the improvements situated thereon as a cross country course benefiting the Vigo County School Corporation, Indiana State University, Rose-Hulman Institute of Technology, the National Collegiate Athletic Association (“NCAA”), the Indiana High School Athletic Association (“IHSAA”), student athletes and its own members. Because the Assessor concedes the parcels qualify for exemption, we find that they are entitled to a 100% exemption.

## PROCEDURAL HISTORY

2. Wabash Valley timely filed Form 132 petitions with the Board after the Vigo County Property Tax Assessment Board of Appeals (“PTABOA”) denied Wabash Valley’s exemption applications.
3. On October 3, 2019, our designated administrative law judge, David Smith (“ALJ”), held a hearing on the petitions. Neither he nor the Board inspected the parcels.
4. David Patterson, Executive Director of the Vigo County Tourism Bureau, and Vigo County Assessor Kevin Gardner testified under oath.
5. Wabash Valley submitted the following exhibits:

|                   |  |
|-------------------|--|
| Petitioner Ex. 1: | Beacon summary – Parcel No. 84-07-26-200-008.000-007 |
| Petitioner Ex. 2: | Beacon summary – Parcel No. 84-07-26-200-001.000-007 |
| Petitioner Ex. 3: | Beacon summary – Parcel No. 84-07-26-400-001.000-007 |
| Petitioner Ex. 4: | Aerial photograph of subject tracts                  |
| Petitioner Ex. 5: | Chronology of procedural aspects of the petition     |
| Petitioner Ex. 6: | Affidavit of David Patterson                         |
| Petitioner Ex. 7: | Affidavit of Jerome Case, CPA                        |

Petitioner Ex. 8: Article I of Wabash Valley's Constitution and By-Laws  
Petitioner Ex. 9: Affidavit of Gregory L. Gibson

6. The record also includes the following: (1) all pleadings, briefs, and documents filed in these appeals; (2) all orders and notices issued by the Board or our ALJ; and (3) an audio recording of the hearing.

#### FINDINGS OF FACT

7. Wabash Valley is a 501(c)(3) not-for-profit corporation organized to:
- Promote the general welfare of persons by conducting a civic center through [its] Board, who shall hold title to the property of the center.
  - Establish programs and operate the civic center for the benefit of all citizens.
  - Plan, promote and assist in the establishment, maintenance and operation of such a center for the educational, social and physical betterment of such citizens.
  - Provide educational and charitable activities to the youth of our community and members. Such occurs by the promotion of the general welfare of our members and of our student athletes by offering them an opportunity to participate in programs or run cross country and/or train on the cross country course. The course is owned by the Wabash Valley Family Sports Center and is offered for the benefit of those students [sic] participants. All programs and use of the cross country course are for the benefit of the members and student athletes who use them, and any activity affiliated with them for the educational, social, and physical betterment of all users.

*Pet'r Exs. 7, 8.*

8. On December 12, 2017, Wabash Valley acquired ownership of the subject parcels from Victory Services Corporation. *Pet'r Exs. 2, 3, 5.*

9. The Lavern Gibson Championship Cross Country Course is situated on the subject parcels. A related parcel (Parcel No. 84-07-26-200-008.000-007) houses support and administration buildings. It is currently exempt from property taxation and is not under appeal. *Patterson testimony; Pet'r. Exs. 1, 6.*

10. Various individuals and organizations in the community donated the design, materials, and labor to build the Course, and it first opened for use in 1999. *Patterson testimony; Pet'r. Ex. 9.*
11. Wabash Valley exclusively uses the Course to benefit the Vigo County School Corporation, Indiana State University, Rose-Hulman Institute of Technology, the NCAA, the IHSAA, along with its users and members. *Patterson testimony; Pet'r. Exs. 6, 7.*
12. Wabash Valley currently hosts 12-14 cross country events at the Course between August and November of each year. The events draw crowds ranging from hundreds to thousands, contributing substantial economic and tax benefits to the area. *Patterson testimony; Pet'r. Ex. 6.*
13. When not in use for cross country events/competitions, the Course is open to the public for use as a walking trail, as well as for meetings and senior activities. The main building contains two basketball courts and space for other activities that are available to the community at no cost. *Patterson testimony.*
14. The Assessor agrees that Wabash Valley's use of the parcels provides a significant benefit to the community and satisfies the exemption requirements. *Gardner testimony.*

#### **CONCLUSIONS OF LAW**

15. While all tangible property is generally subject to taxation, the legislature has provided an exemption for all or part of a building that is owned, occupied, and predominantly used for educational or charitable purposes. I.C. § 6-1.1-10-16(a); I.C. § 6-1.1-10-36.3(c). That exemption generally extends to land on which an exempt building is situated and personal property contained therein. *Jamestown Homes of Mishawaka, Inc. v. St. Joseph Cnty. Ass'r*, 909 N.E.2d 1138, 1141 *reh'g den.* 914 N.E.2d 13 (Ind. Tax Ct. 2009); I.C. § 6-1.1-10-16(c), (e).

16. Because the Assessor concedes that Wabash Valley's parcels qualify for an exemption, we see no need to analyze Wabash Valley's claims further. We therefore conclude that the subject parcels are entitled to a 100% exemption for the 2018 assessment year.

This Final Determination is issued by the Indiana Board of Tax Review on the date written above.

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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>>.