

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-001-02-1-5-00083A
Petitioner: Walter H. Grigsby
Respondent: Department of Local Government Finance
Parcel #: 001-25-44-0302-0017
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. The Department of Local Government Finance (the "DLGF") determined that the Petitioner's property tax assessment for the subject property is \$70,600 and notified the Petitioner on March 31, 2004.
2. The Petitioner filed a Form 139L on April 12, 2004.
3. The Board issued a notice of hearing to the parties dated October 7, 2004.
4. Special Master Sue Mayes held the hearing in Crown Point on November 10, 2004.

Facts

5. The subject property is located at 1152 Van Buren Street, Gary. This location is in Calumet Township.
6. The subject property is a four-unit apartment building located on a .083-acre parcel.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed value of the subject property as determined by the DLGF:
Land \$13,800 Improvements \$56,800 Total \$70,600.
9. Assessed value requested by Petitioner:
Land \$1,400 Improvements \$49,000 Total \$50,400.

10. Persons sworn in at hearing:
For Petitioner — Walter H. Grigsby, Owner,
For Respondent — Terry Knee, Assessor/Auditor.

Issue

11. Summary of Petitioner's contentions in support of an alleged error in the assessment:
- a. The Petitioner attempted to sell the property. Nobody would purchase the subject property for \$75,000 because of the neighborhood. The Petitioner provided photographs of the surrounding area to support his argument. *Petitioner Exhibit 1; Grigsby testimony.*
 - b. The subject property is a four-unit apartment building. The Petitioner occupies one apartment. One apartment is rented for \$350 per month. Petitioner is unable to rent the remaining two apartments to desirable tenants because of the neighborhood. *Grigsby testimony.*
12. Summary of Respondent's contentions in support of the assessment:
- a. There is a lack of evidence to show that the assessment should be anything different from the current assessment. *Knee testimony.*
 - b. Without proof of what the value should be, the assessment should remain unchanged. *Knee testimony.*

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. 613,
 - c. Exhibits:
 - Petitioner Exhibit 1: Six photographs of the surrounding area,
 - Respondent Exhibit 1: Form 139L,
 - Respondent Exhibit 2: Subject property record card,
 - Respondent Exhibit 3: Photograph of the subject property,
 - Board Exhibit A: Form 139L,
 - Board Exhibit B: Notice of Hearing,
 - Board Exhibit C: Sign-in sheet,
 - d. These Findings and Conclusions.

Analysis

14. 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. 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 Petitioner did not provide sufficient evidence to support his contentions. This conclusion was arrived at because:
 - a. The Petitioner contended that, due to the neighborhood, the subject property would not sell for \$75,000. The Petitioner failed to provide probative evidence to substantiate his opinion that the quality of the neighborhood had lowered the market value of his property. Consequently, this claim did not establish a basis for lowering the assessment. *See Lacy Diversified Indus. V. Dep’t of Local Gov’t Fin.*, 799 N.E.2d 1215, 1221 (Ind. Tax Ct. 2003)(stating that conclusory statements are not probative evidence); *Whitley Prods. v. State Bd. of Tax Comm'rs*, 704 N.E.2d 1113, 1119 (Ind. Tax Ct. 1998).
 - b. In support of his argument, the Petitioner presented photographs of the neighboring structures. The Petitioner failed to establish the necessary link between that evidence and the reduced value Petitioner claimed for his own property. Without a presentation or explanation of how his evidence proves a lower value, what Petitioner offered has no probative value for this case. *Indianapolis Racquet Club*, 802 N.E.2d at 1022.
 - c. The Petitioner failed to make a prima facie case for any change regarding his assessment.

- d. Where the Petitioner did not support the claim with probative evidence, the Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified*, 799 N.E.2d at 1222.

Conclusion

16. The Petitioner failed to make a prima facie case. 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.