

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions

**Petition #:** 49-901-02-1-5-00291  
**Petitioners:** William R. & Dorothy Long  
**Respondent:** Wayne Township (Marion County) Assessor  
**Parcel #:** 9020484  
**Assessment Year:** 2002

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

### Procedural History

1. The Petitioners initiated an assessment appeal with the Marion County Property Tax Assessment Board of Appeals (PTABOA) by written document dated May 19, 2003.
2. The Petitioners received notice of the decision of the PTABOA on September 26, 2003.
3. The Petitioners filed an appeal to the Indiana Board of Tax Review (IBTR) by filing a Form 131 with the county assessor on October 10, 2003.
4. The IBTR issued a notice of hearing notice to the parties dated November 5, 2003.
5. The IBTR held an administrative hearing on December 16, 2003, before the duly appointed Administrative Law Judge Dalene McMillen.
6. Persons present and sworn in at hearing:
  - a. For Petitioners: William R. Long, Taxpayer  
Dorothy Long, Taxpayer
  - b. For Respondent: Tara Acton, Wayne Township Deputy Assessor  
Michael Thompson, Wayne Township Deputy Assessor

## **Facts**

7. The property is classified as a row type dwelling, as is shown on the property record card for parcel #9020484.
8. The Administrative Law Judge (ALJ) did not conduct an inspection of the property.
9. Assessed Value of subject property as determined by the Marion County PTABOA: Land \$5,400 Improvements \$82,400.
10. Assessed Value requested by Petitioner: Land \$4,000 Improvements \$54,000.

## **Contentions**

11. Summary of Petitioners' contentions in support of alleged error in assessment is:
  - a. The Petitioners contend the assessed value exceeds the market value of the property.
  - b. In support of this contention, the Petitioners presented sales data from several purported comparable properties. The sales prices ranged from \$35,500 to \$64,200. They also submitted a policy declaration from Auto-Owners Insurance dated August 27, 2003, indicating the property was insured for \$56,000. The Petitioners further presented an appraisal valuing the property at \$59,000 on December 10, 2003.
  - c. The Petitioners testified that values in the neighborhood had declined significantly in recent years.
12. Summary of Respondent's contentions in support of alleged error in assessment is:
  - a. The Respondent testified that the property was assessed in accordance with the replacement cost schedules contained in the Version A Guidelines.
  - b. The Respondents argue that the appraisal and insurance document are not indicative of the value of the property on January 1, 1999.
  - c. The Respondents submitted a spreadsheet demonstrating that the purported comparables vary significantly from both the property under appeal and each other.

## **Record**

13. The official record for this matter is made up of the following:
  - a. The Petition, and all subsequent pre-hearing, or post-hearing submissions by either party.
  - b. The tape recording of the hearing labeled BTR #5915.

- c. The evidence submitted by the Petitioners, labeled Petitioners' Exhibits No. 1 through 2 and identified on the attached Exhibit List.
- d. The evidence submitted by the Respondent, labeled Respondent Exhibit No. 1 through 4 and identified on the attached Exhibit List.
- e. These Findings and Conclusions.

### **Analysis**

14. The most applicable governing cases are:

- a. [I]t is the taxpayer's duty to walk the Indiana Board . . . through every element of the analysis; arguments that (1) generically claim without explanation that the taxpayer made a prima facie case and (2) cite to large portions of the record as though the evidence speaks for itself do not constitute probative evidence.

*Indianapolis Racquet Club, Inc. v. Wash. Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (citing *Clark v. State Bd. of Tax Comm'rs*, 779 N.E.2d 1277, 1282 n.4 (Ind. Tax Ct. 2002)).

- b. The petitioner must sufficiently explain the connection between the evidence and petitioner's assertions in order for it to be considered material to the facts. Conclusory statements are of no value to the Board in its evaluation of the evidence. *See generally, Heart City Chrysler v. State Bd. of Tax Comm'rs*, 714 N.E.2d 329, 333 (Ind. Tax Ct. 1999).

15. The Petitioners did not provide sufficient evidence to support the Petitioners' contentions. This conclusion was arrived at because:

- a. Although the presentation of sales data is a valid method of challenging an assessment, the Petitioners did not establish that the properties are comparable to the property under appeal. For example, the spreadsheet of the purported comparable properties prepared by the local officials indicates a range of sale values from \$35,500 to \$64,200. (Resp't Ex. 4.) Wide disparities in features such as grade and living area are also evident in this document.
- b. The primary difficulty preventing a finding for the Petitioner is that in evaluating the body of evidence (a significant amount of sales information), it cannot be determined which sales are actually comparable to the subject property. "[Petitioners'] conclusory statement that something is comparable does not constitute probative evidence. Because [Petitioners] did not present evidence that the [other dwellings] were comparable to its own, [they] did not present a prima facie case." *Blackbird Farms Apts., LP v. Dep't of Local Gov't Fin.*, 765 N.E.2d 711, 715 (Ind. Tax Ct. 2002). Without sufficient information regarding the subject property and the submitted purported comparable properties, it

could not be determined which sales might best indicate the value of the subject, without making assumptions about matters not in the record. The necessary base facts and explanatory connections needed to give weight to the appropriate sales were not presented. See *Indianapolis Racquet Club, Inc. v. Wash. 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”). Without the explanatory connections, the Board cannot find that Petitioners made a prima facie case.

- c. The valuation date for the 2002 assessment is January 1, 1999. 2002 REAL PROPERTY ASSESSMENT MANUAL at 12 (incorporated by reference at 50 IAC 2.3-1-2.) As the township representatives contended, the appraisal and insurance documents provided by the Petitioners are 2003 valuations. No evidence was submitted to allow for the value assigned in these documents to be adjusted (no evidence on market changes to apply a trending factor of some kind.) Therefore, the appropriate weight to assign to this evidence, in view of the Petitioners’ testimony that values have declined dramatically in recent years, could not be determined.

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

**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: \_\_\_\_\_  
(date)

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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.**