

REPRESENTATIVE FOR PETITIONER:
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REPRESENTATIVES FOR RESPONDENT:
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**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

In the matter of:

WITTENBERG LUTHERAN VILLAGE)	Petition Nos.: 45-042-99-2-8-00001
ENDOWMENT CORPORATION,)	45-042-99-2-8-00002
)	
Petitioner,)	Parcel Nos.: 230903960015
)	230903960019
v.)	
)	County: Lake
LAKE COUNTY PROPERTY TAX)	
ASSESSMENT BOARD OF APPEALS,)	Township: Center
)	
Respondent.)	Assessment Year: 1999
)	

On Remand from the Indiana Tax Court
Cause No. 49T10-0202-TA-24

FINAL DETERMINATION

The Indiana Board of Tax Review assumed jurisdiction of this matter as the successor entity to the State Board of Tax Commissioners, and the Appeals Division of the State Board of Tax Commissioners. For convenience of reference, each entity is without distinction hereafter referred to as the "Board".

FINDINGS AND CONCLUSIONS

1. Prior to the tax year in question (1999) the retirement community known as the Wittenberg Lutheran Village (the “Village”) was exempt from Indiana property tax.
2. On December 5, 2000, the Lake County Property Tax Assessment Board of Appeals (the “PTABOA”) issued a notice to Wittenberg Lutheran Village Endowment Corporation (“Wittenberg”), owner of the Village, revoking the portion of the previously granted exemption that pertained to an 18 building complex within the Village known as the “Villas” for tax year 1999.
3. On January 5, 2001, Wittenberg appealed the revocation of the exemption to the Board.
4. A hearing was held on June 5, 2001 before Administrative Law Judge Tim Rider who was duly appointed by the Board to hear this appeal.
5. On January 16, 2002, the Board issued a final determination upholding the revocation by the PTABOA of the exemption for the Villas.
6. On February 27, 2002, Wittenberg timely filed an appeal with the Indiana Tax Court.
7. On January 24, 2003, the Indiana Tax Court REVERSED the final determination of the Board and REMANDED the case to the Board with instructions to grant the charitable exemption to Wittenberg for the Villas.
8. On February 24, 2003, the Respondent filed a Petition to Transfer to the Indiana Supreme Court.
9. The Indiana Supreme Court denied the Petition to Transfer to the Court.

10. Accordingly, the Board reverses the revocation of the property tax exemption by the PTABOA and grants a 100% property tax exemption to Wittenberg for tax year 1999 for parcels 230903960015 and 230903960019.

The above stated findings of fact and conclusions of law are issued in conjunction with, and serve as the basis for, the Final Determination in the above captioned matter, both issued by the Indiana Board of Tax Review this 18th day of June 2003.

Chairman, Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS ON REMANDED CASE -

You may petition for judicial review of this final determination of corrected assessment pursuant to the provisions of Indiana Code § 6-1.1-15-9. 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.