



# INDIANA TAX COURT

**2021 ANNUAL REPORT**



## TAX COURT JUDGE Martha Blood Wentworth

**BORN** Detroit, MI

**HOMETOWN** Grosse Pointe, MI

**EDUCATION** South Side High School, Fort Wayne, IN; Bennett College, Millbrook, NY (Associate of Arts Degree); Indiana University, Bloomington, IN (Bachelor of Science Degree, 1971); (Masters of Science Degree, 1977); Maurer School of Law (Juris Doctorate Degree, 1990), *cum laude*

**APPOINTED** 2011 by Governor Daniels



## About the Indiana Tax Court

The Legislature established the Indiana Tax Court, effective July 1, 1986, to assure a body of consistent, binding tax law in Indiana. Accordingly, the Legislature conferred exclusive jurisdiction to the Tax Court over cases that both arise under Indiana’s tax laws and are initial appeals of final determinations from the Indiana Department of State Revenue (IDOR), Indiana Board of Tax Review (IBTR), or Department of Local Government Finance (DLGF).

The Tax Court is an appellate court with unique characteristics in comparison to other appellate courts. Even though, for example, property tax appeals from the IBTR or DLGF are confined to reviewing the agency’s administrative record, these appeals generally are not governed by Indiana’s Appellate Rules. Moreover, the Tax Court hears IDOR appeals *de novo* - holding evidentiary trials, hearings, and oral arguments - but the resulting written decisions, just like other appellate decisions, are binding and set precedent unless reversed by the Supreme Court.

The Tax Court is the only appellate court that is required by statute to “ride the circuit.” Upon request of a petitioner, the Court must



Indiana State House

hold hearings in any of six counties other than Marion County, the default location.

The Tax Court has one judge who is appointed by the Governor from three attorneys recommended by the Indiana Judicial Nominating Commission led by the Chief Justice. After appointment, the judge serves until a retention vote is held in the first general election after two years from the date of the initial appointment. If retained by the voters, the judge serves an additional ten-year term.

## Staff



**COURT ADMINISTRATOR**  
Karyn D. Graves



**STAFF ATTORNEY**  
Erica E. Aker



**SENIOR LAW CLERK**  
Brandee A. Chanin



**LAW CLERK**  
Zachary D. Cronkhite

# Case Highlights

## 24 Cases Disposed

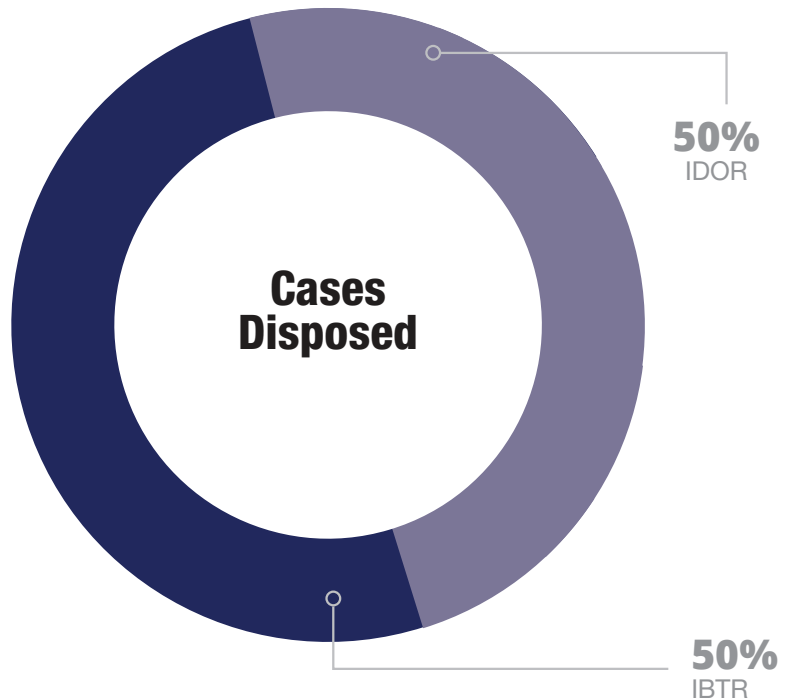
Cases Pending 1/1/21 <b>14</b>	Cases Filed <b>44</b>	Cases Disposed <b>24</b>	Cases Pending 12/31/21 <b>34</b>
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### 12 Indiana Department of State Revenue

- 2** Sales & Use
- 3** Adjusted Gross Income
- 7** Fuel

### 12 Indiana Board of Tax Review

- 12** Real Property



Judge Wentworth discussing the role of juries with the 3rd grade student jury in the case of Big Bad Wolf v. Curly Pig at Washington Woods Elementary, Westfield, Indiana.

### 2021 in Review

- Three cases appealed to the Supreme Court
- One case reversed by Supreme Court
- One case affirmed & reversed by Supreme Court
- One case denied review by Supreme Court

Total motions filed excluding Motions for Summary Judgment & Motions to Dismiss .....	<b>120</b>
Orders on motions excluding Motions for Summary Judgment & Motions to Dismiss .....	<b>125</b>

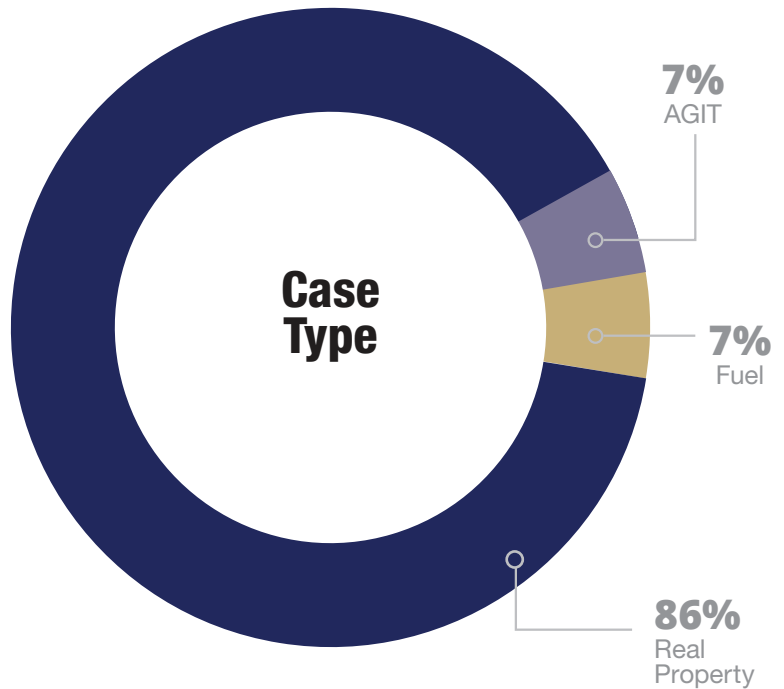
# 12 Published Decisions

## Case Type

- 1** Adjusted Gross Income
- 1** Fuel
- 10** Real Property

## Outcome

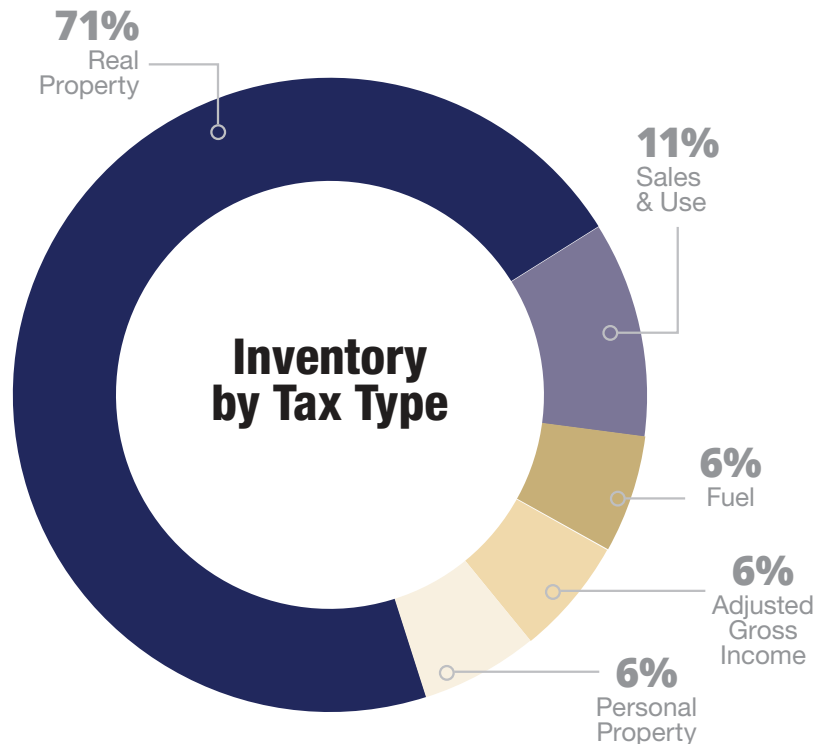
- 4** Affirmed
- 3** Reversed & Remanded
- 1** Remanded
- 3** Denied
- 1** Granted



# 34 Cases Pending

as of 12/31/21

- 4** Sales & Use
- 2** Adjusted Gross Income
- 2** Fuel
- 24** Real Property
- 2** Personal Property



# Tax Court Proceedings

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Upon election by the Petitioner, the Indiana Tax Court must conduct its proceedings in the following counties: Allen, Jefferson, Lake, Marion, St. Joseph, Vanderburgh, and Vigo.

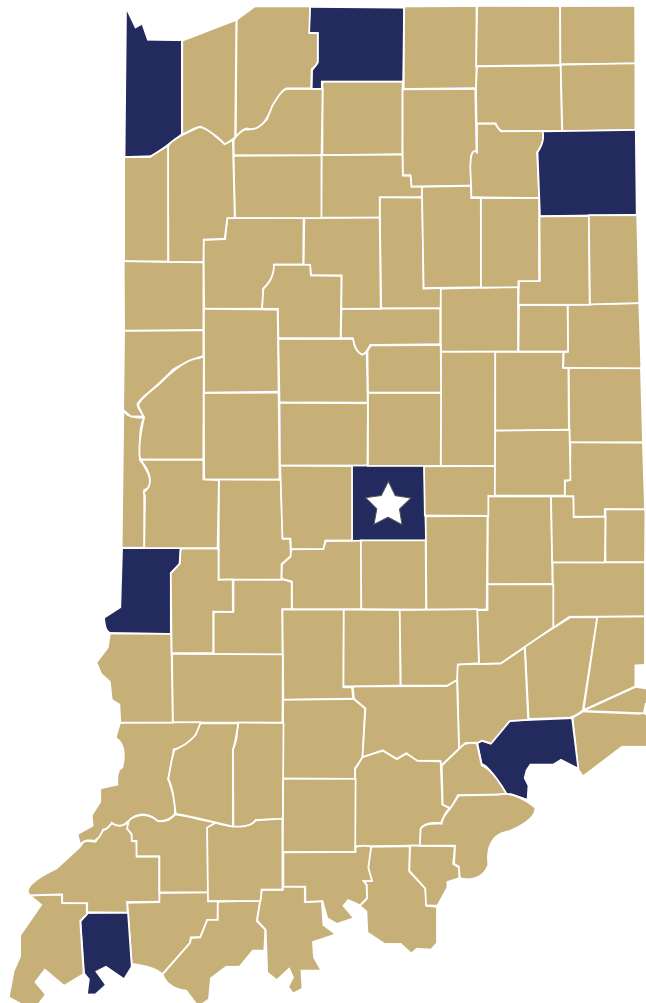
Typically, Marion County oral arguments & hearings are held in the Court of Appeals Courtroom. These arguments are broadcast live on the web, recorded by the Tax Court staff, and may be viewed online. Trials are open to the public, but are not webcast live or recorded.

## 2021 Proceedings

### MARION COUNTY

**10** Oral Arguments

**4** Hearings



ISBA's 2021 Bench and Bar Celebration of the 19th Amendment honoring all of the women who have served on the Indiana Appellate Courts including a special recognition of the first woman to serve: V. Sue Shields.

Photo by Kristy Murphy Photography



## **INDIANA TAX COURT** **2021 Annual Report**

This report reflects the work of the Indiana Tax Court for the period of January 1, 2021 through December 31, 2021.

Information about the Indiana Tax Court and the Indiana Judicial Branch can be found online at [courts.in.gov](http://courts.in.gov).