

INDIANA TAX COURT



2022 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



Indiana State House

to "ride the circuit." Upon request of a petitioner, the Court must 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

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This report reflects the work of the Indiana Tax Court for the period of January 1, 2022 through December 31, 2022.

Information about the Indiana Tax Court and the Indiana Judicial Branch can be found online at courts.in.gov.

Cover art courtesy of Indiana artist Chuck Horsman:
ChuckHorsmanArt.com

Case Highlights

27 Cases Disposed

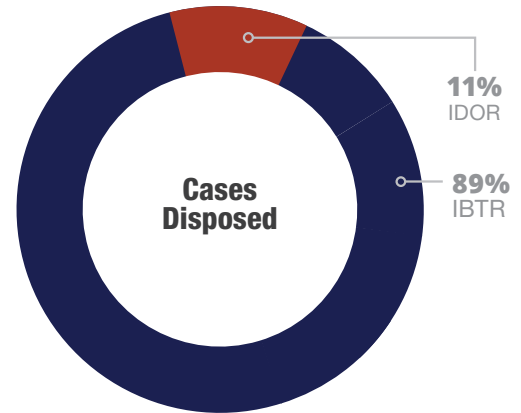
Cases Pending 1/1/22 34	Cases Filed 15	Cases Disposed 27	Cases Pending 12/31/22 22
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3 Indiana Department of State Revenue

- 1** Sales & Use
- 1** Adjusted Gross Income
- 1** Fuel

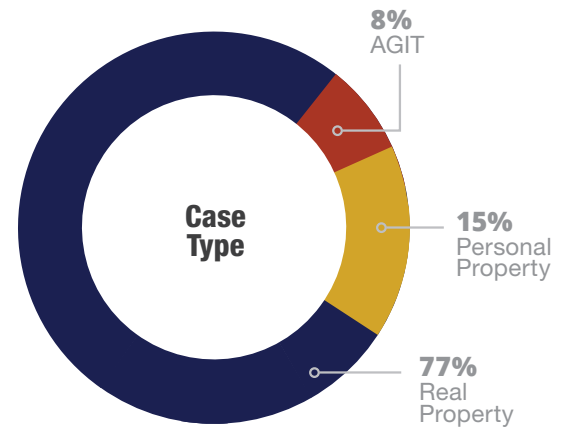
24 Indiana Board of Tax Review

- 22** Real Property
- 2** Personal Property



13 Published Decisions

Case Type	Outcome
1 Adjusted Gross Income	6 Affirmed
2 Personal Property	6 Reversed & Remanded
10 Real Property	1 Dismissed

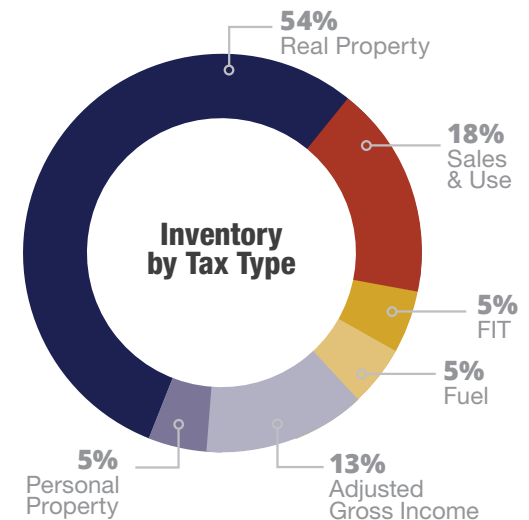


22 Cases Pending

as of 12/31/22

- 4** Sales & Use
- 3** Adjusted Gross Income
- 1** Fuel

- 1** Financial Institutions
- 12** Real Property
- 1** Personal Property



2022 in Review

6 cases appealed to the Supreme Court
6 cases denied review by Supreme Court

Total motions filed excluding Motions for Summary Judgment & Motions to Dismiss	171
Orders on motions excluding Motions for Summary Judgment & Motions to Dismiss	180

Tax Court Proceedings

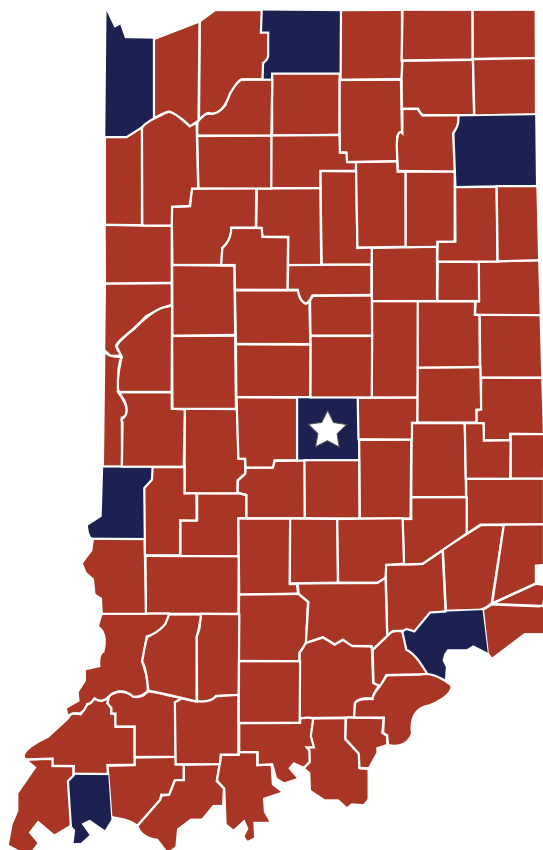
Upon election by the Petitioner, the Indiana Tax Court must conduct its proceedings in the following counties: Allen, Jefferson, Lake, Marion, St. Joseph, Vanderburgh, and Vigo.

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.

2022 Proceedings

MARION COUNTY

- 10** Oral Arguments
- 4** Hearings



Outreach



Judge Wentworth was the Keynote Speaker at the 2022 Department of State Revenue's Annual Audit Conference – “Come Aboard and Join Us for the Journey.”



Judge Wentworth presided over the case of ‘The Big Bad Wolf v. Curley Pig’ at Washington Woods Elementary, Westfield, Indiana. Pictured with Judge Wentworth are the 3rd grade students, who were the jury, and their teachers who played the roles of the opposing attorneys, the witnesses, Curley Pig, and the Big Bad Wolf. After announcing their verdict, the students had a lively discussion with Judge Wentworth about the role of juries in our legal system.