

INDIANA TAX COURT  
Cases Transmitted  
Week of 1/9/17

Name: Digital Consulting & Software Services, Inc. v. Ind. Dept. of State Revenue  
Case No. 49T10-1701-TA-00001  
Date Filed: 1/11/17  
Attorneys: John Bjorngjeld *pro se*, Joshua Howen *pro se*  
Type of Tax: AGIT – taxpayer maintains it paid its 2012, 2013, and 2015 withholding taxes twice and that the Department erred in denying a refund of the second payment.

**INDIANA TAX COURT**

Cases Transmitted

Week of 1/9/17

Name: Starke County Assessor v. Porter-Starke Services, Inc.  
Case No. 71T10-1701-TA-00002  
Date Filed: 1/10/17  
Attorneys: Martin R. Lucas  
Type of Tax: Real property – the assessor challenges whether the certified community mental health center operated by a 501(c)(3) corporation is entitled to a *per se* charitable property tax exemption under Indiana Code 6-1.1-10-16.

**INDIANA TAX COURT**

Cases Transmitted

Week of 1/23/17

Name: Lacarreta Restaurant & Bar, Inc. v. Ind. Dept. of State Revenue  
Case No. 49T10-1701-TA-00003  
Date Filed: 1/25/17  
Attorneys: Matt Black, Adam Clay  
Type of Tax: AGIT – the taxpayer contends that the Department erred in determining that it filed fraudulent income tax returns; taxpayer also contends that the Department’s proposed assessments were untimely and therefore void.

**INDIANA TAX COURT**

Cases Transmitted

Week of 1/23/17

Name: Lacarreta Restaurant & Bar 2, Inc. v. Ind. Dept. of State Revenue  
Case No. 49T10-1701-TA-00004  
Date Filed: 1/25/17  
Attorneys: Matt Black, Adam Clay  
Type of Tax: AGIT – the taxpayer contends that the Department erred in determining that it filed fraudulent income tax returns; taxpayer also contends that the Department’s proposed assessments were untimely and therefore void.

**INDIANA TAX COURT**

Cases Transmitted

Week of 1/23/17

Name: Lacarreta Restaurant & Bar 3, Inc. v. Ind. Dept. of State Revenue  
Case No. 49T10-1701-TA-00005  
Date Filed: 1/25/17  
Attorneys: Matt Black, Adam Clay  
Type of Tax: AGIT – the taxpayer contends that the Department erred in determining that it filed fraudulent income tax returns; taxpayer also contends that the Department’s proposed assessments were untimely and therefore void.

**INDIANA TAX COURT**

Cases Transmitted

Week of 2/27/17

Name: Philip Morris USA, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1702-TA-00006

Date Filed: 2/28/17

Attorneys: Mark J. Richards, Matthew J. Ehinger

Type of Tax: AGIT – the taxpayer challenges whether the Department’s method of apportioning its income for purposes of taxation during the years at issue resulted in a gross distortion of its Indiana taxable income in relation to its Indiana business, thereby violating Indiana Code §6-3-2-2 and both the United States and Indiana Constitutions.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 2/27/17

Name: INSERV Inc. v. Ind. Dept. of State Revenue  
Case No. 49T10-1702-TA-00007  
Date Filed: 2/28/17  
Attorneys: Jeffrey A. Greene  
Type of Tax: Sales & Use – the taxpayer challenges whether its personal property is predominately used to provide public transportation services and therefore exempt.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 5/1/17

Name: Switzerland Co. Assessor v. Belterra Resort Indiana, LLC  
Case No. 49T10-1705-TA-00009  
Date Filed: 5/1/17  
Attorneys: Jeffrey T. Bennett, Bradley D. Hasler  
Type of Tax: Real – Assessor challenges whether, in valuing the taxpayer's casino resort, the Indiana Board erred in rejecting certain evidence, including the Dark Casino Theory.



**INDIANA TAX COURT**  
Cases Transmitted  
Week of 5/8/17

Name: Belterra Resort Indiana, LLC v. Switzerland Co. Assessor  
Case No. 49T10-1705-TA-00010  
Date Filed: 5/9/17  
Attorneys: David A. Suess, Stephen H. Paul, Benjamin A. Blair  
Type of Tax: Real – Taxpayer challenges whether the Indiana Board erred in valuing its casino resort.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 6/26/17

Name: Co-Alliance, LLP v. Ind. Dept. of State Revenue  
Case No. 49T10-1706-TA-00011  
Date Filed: 6/27/17  
Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy  
Type of Tax: Sales & Use – Taxpayer, who manufacturers fertilizer, challenges whether it is engaged in agricultural production and therefore entitled to an exemption from sales/use tax under Indiana Code 6-2.5-5-1 and 2. It also challenges the propriety of the statistical sample used by the Department to calculate its proposed assessments.

**INDIANA TAX COURT**

Cases Transmitted

Week of 7/24/17

Name: Lindsay R. Clark and Sara L. Clark v. Ind. Dept. of State Revenue  
Case No. 49T10-1707-TA-00012  
Date Filed: 7/24/17  
Attorneys: Lindsay R. Clark and Sara L. Clark, *pro se*  
Type of Tax: Income – Taxpayers challenge whether they are entitled to a refund of taxes paid for 2012.

**INDIANA TAX COURT**

Cases Transmitted

Week of 8/14/17

Name: Nova Tube Indiana II LLC v. Clark Co. Assessor  
Case No. 49T10-1708-TA-00013  
Date Filed: 8/11/17  
Attorneys: Brent A. Auberry, Benjamin A. Blair  
Type of Tax: Real – Taxpayers challenge whether the Indiana Board of Tax Review erred in determining that the subject property's 2014 sale price could be used to support its 2011, 2012, and 2013 assessments.

**INDIANA TAX COURT**

Cases Transmitted

Week of 8/21/17

Name: DeVry University, Inc. et al. v. Ind. Dept. of State Revenue

Case No. 49T10-1708-TA-00014

Date Filed: 8/23/17

Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy

Type of Tax: AGIT - Taxpayers challenge whether the Indiana Department of Revenue improperly sourced taxpayer's receipts from online campuses to Indiana,

**INDIANA TAX COURT**

Cases Transmitted

Week of 9/11/17

Name: Mississippi Tank and Manufacturing Co. v. Ind. Dept. of State Revenue  
Case No. 82T10-1709-TA-00016  
Date Filed: 9/15/17  
Attorneys: Robert A. Romack, Dan R. Dunbar  
Type of Tax: Sales & Use – Taxpayer challenges whether the Department erred when it determined that taxpayer, who was adding parts to vehicles, was not eligible for a use tax exemption under the theories that it was 1) incorporating tangible personal property into other tangible personal property; 2) that it was temporarily storing its property; or 3) it was engaged in interstate commerce.

**INDIANA TAX COURT**

Cases Transmitted

Week of 9/25/17

Name: Sahara Mart, Incorporated v. Ind. Dept. of State Revenue  
Case No. 49T10-1709-TA-00017  
Date Filed: 9/25/17  
Attorneys: Kevin Al Halloran, Bryan H. Babb  
Type of Tax: Sales & Use – Taxpayer challenges whether the Department erred in relying upon statistics to formulate its best information available assessments against taxpayer when taxpayer actually presented evidence of its gross sales.

**INDIANA TAX COURT**

Cases Transmitted

Week of 9/25/17

Name: Advanced Medical Center, P.C., et al. v. Ind. Dept. of State Revenue  
Case No. 49T10-1709-TA-00018  
Date Filed: 9/25/17  
Attorneys: Julianne Cartmel  
Type of Tax: AGIT – Taxpayer challenges whether the Department erred in disallowing certain corporate business expenses, thereby ultimately overstating the income that flowed thru to its shareholder.



**INDIANA TAX COURT**

Cases Transmitted

Week of 11/20/17

Name: Glen H. Fultz and Gracie L. Fultz v. Ind. Dept. of State Revenue  
Case No. 49T10-1711-TA-00020  
Date Filed: 11/22/17  
Attorneys: Brett J. Miller  
Type of Tax: AGIT – Taxpayer challenges whether the Department when it determined that the Petitioners had established Indiana residency.

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/11/17

Name: RC Transportation LLC v. Ind. Dept. of State Revenue  
Case No. 49T10-1712-TA-00021  
Date Filed: 12/11/17  
Attorneys: Nathan J. Hagerman  
Type of Tax: Sales & Use – Taxpayer challenges whether the Department of Revenue erred when it determined that taxpayer was not engaged in public transportation.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 12/11/17

Name: Garrett LLC v. Noble Co. Assessor  
Case No. 49T10-1712-TA-00022  
Date Filed: 12/13/17  
Attorneys: Michael M. Yoder, Patrick L. Jessup  
Type of Tax: Real property – Taxpayer challenges whether the Indiana Board of Tax Review erred in valuing its land.

**INDIANA TAX COURT**

Cases Transmitted

Week of 1/1/18

Name: Vassil Marinov & Venetka Marinova v. Ind. Board of Tax Review  
Case No. 17T-TA-00023  
Date Filed: 12/21/17  
Attorneys: Vassil Marinov & Venetka Marinova, *pro se*  
Type of Tax: Real property – Whether the taxpayers presented evidence that rebutted the assessor's prima facie case that their assessment was correct.