

INDIANA TAX COURT
Cases Transmitted
Week of 1/21/19

Name: Ronald A. Sickmeier v. Hamilton County Assessor, et al.
Case No. 19T-TA-00001
Date Filed: 1/24/19
Attorneys: Ronald A. Sickmeier, *pro se*
Type of Tax: Real – Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that Taxpayer’s property was not entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 1/28/19

Name: Charles W. Brown and L. Louise Tetrick v. Ind. Dep't of State Revenue
Case No. 19T-TA-00002
Date Filed: 1/28/19
Attorneys: Nathan J. Hagerman
Type of Tax: AGIT – Taxpayers challenge whether the Department of Revenue erred in determining that taxpayers' claims for refund, arising from timely filed amended federal and state tax returns, were untimely.

INDIANA TAX COURT

Cases Transmitted

Week of 1/28/19

Name: Craig E. Fenneman and Mary G. Fenneman v. Ind. Dep't of State Revenue
Case No. 19T-TA-00003
Date Filed: 1/28/19
Attorneys: Nathan J. Hagerman
Type of Tax: AGIT – Taxpayers challenge whether the Department of Revenue erred in determining that taxpayers' claims for refund, arising from timely filed amended federal and state tax returns, were untimely.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/19

Name: CVS Corporation #2519-01 v. Jerome Prince, in his official capacity as Lake County Assessor
Case No. 19T-TA-00004
Date Filed: 2/15/19
Attorneys: Paul M. Jones, Jr.
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred in determining the assessed value of the taxpayer's property.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/19

Name: CVS Corporation #0434-01 v. Jerome Prince, in his official capacity as Lake County Assessor
Case No. 19T-TA-00005
Date Filed: 2/15/19
Attorneys: Paul M. Jones, Jr.
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred in determining the assessed value of the taxpayer's property.

INDIANA TAX COURT

Cases Transmitted

Week of 2/25/19

Name: Convention Headquarters Hotels LLC v. Marion County Assessor
Case No. 19T-TA-00006
Date Filed: 3/1/19
Attorneys: Benjamin A. Blair, Daniel R. Roy, David A. Sues
Type of Tax: Real - Taxpayer challenges its 2010 assessment, claiming it violates:
1. the Equal protection Clause of the United States Constitution;
2. the Equal Privileges and Immunities Clause of the United States Constitution;
3. Due Process Clause of the United States Constitution;
4. 42 U.S.C. 1983;
5. the Property Taxation Clause of the Indiana Constitution; and
6. the requirement that land be assessed at its market value-in-use.

INDIANA TAX COURT

Cases Transmitted

Week of 3/4/19

Name: J. Charles Sheerin v. Michael Schultz, LaPorte County Assessor
Case No. 19T-TA-00007
Date Filed: 3/4/19
Attorneys: J. Charles Sheerin, *pro se*
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred in determining that the Assessor's evidence supported its valuation of the taxpayer's vacant lot.

INDIANA TAX COURT

Cases Transmitted

Week of 3/18/19

Name: B. L. Reeve Transport, Inc., et al. v. Ind. Dep't of State Revenue
Case No. 19T-TA-00008
Date Filed: 3/15/19
Attorneys: Darren A. Craig
Type of Tax: Motor Carrier Fuel Tax - Taxpayers challenge whether the Department of State Revenue erred in denying their claims for refund of motor carrier fuel tax paid on fuel consumed while on the Indiana Toll Roads.

INDIANA TAX COURT

Cases Transmitted

Week of 3/18/19

Name: Easy Stop, Inc. v. Ind. Dep't of State Revenue
Case No. 19T-TA-00009
Date Filed: 3/15/19
Attorneys: Robert A. Romack
Type of Tax: Sales & Use Tax, Food and beverage Tax, Withholding Tax - Taxpayer challenges whether the Department of State Revenue erred in issuing proposed assessments against taxpayer on gasoline sales, sales of prepackaged beverages, and employee withholding.

INDIANA TAX COURT

Cases Transmitted

Week of 4/15/19

Name: Kosciusko County Assessor v. Dalton Corporation

Case No. 19T-TA-00010

Date Filed: 4/12/19

Attorneys: Mark E. GiaQuinta, Sarah L. Schreiber

Type of Tax: Personal Property Tax – The Assessor challenges whether the Indiana Board of Tax Review erred when it determined that because the Kosciusko PTABOA failed to timely enter a final determination on the Assessor's change to the taxpayer's self-reported assessment, the self-reported assessment became final.

INDIANA TAX COURT

Cases Transmitted

Week of 4/22/19

Name: Buckeye Hospitality Dupont LLC, nka Sandpiper Fort Wayne LLC v. Stacey O'Day, in her official capacity as Allen Co. Assessor

Case No. 19T-TA-00011

Date Filed: 4/24/19

Attorneys: Paul M. Jones, Jr.

Type of Tax: Real Property Tax – Taxpayer challenges whether the portion of its hotel that housed customers for a period of 30+ days should have been classified as “residential” and therefore subject to the 2% property tax cap rate (as opposed to the 3% cap rate that applies to commercial property).

INDIANA TAX COURT

Cases Transmitted

Week of 4/22/19

Name: Universal Health Realty v. William J. Fluty, Jr., in his official capacity as Vanderburgh Co. Assessor
Case No. 19T-TA-00012
Date Filed: 4/24/19
Attorneys: Paul M. Jones, Jr.
Type of Tax: Real Property Tax – Taxpayer challenges whether its rehabilitative facility qualified for a 2% property tax cap rate as either a hospital, long-term care facility, or a residential property, as opposed to the 3% cap rate applied to it as a commercial property.

INDIANA TAX COURT

Cases Transmitted

Week of 4/29/19

Name: Good Samaritan Hospital v. Ind. Dep't of State Revenue

Case No. 19T-TA-00013

Date Filed: 5/2/19

Attorneys: Timothy J. Eifler

Type of Tax: Sales Tax – Taxpayer, a non-profit hospital, challenges whether its utility service purchases are exempt from sales tax, despite the fact that it outsources the payment of these services to its agent, a management company.

INDIANA TAX COURT

Cases Transmitted

Week of 4/29/19

Name: Good Samaritan Hospital v. Ind. Dep't of State Revenue

Case No. 19T-TA-00014

Date Filed: 5/2/19

Attorneys: Timothy J. Eifler

Type of Tax: Sales Tax – Taxpayer, a non-profit hospital, challenges whether its utility service purchases are exempt from sales tax, despite the fact that it outsources the payment of these services to its agent, a management company.

INDIANA TAX COURT

Cases Transmitted

Week of 4/29/19

Name: Good Samaritan Hospital v. Ind. Dep't of State Revenue

Case No. 19T-TA-00015

Date Filed: 5/2/19

Attorneys: Timothy J. Eifler

Type of Tax: Sales Tax – Taxpayer, a non-profit hospital, challenges whether its utility service purchases are exempt from sales tax, despite the fact that it outsources the payment of these services to its agent, a management company.

INDIANA TAX COURT

Cases Transmitted

Week of 4/29/19

Name: Hancock Regional Hospital v. Ind. Dep't of State Revenue

Case No. 19T-TA-00016

Date Filed: 5/2/19

Attorneys: Timothy J. Eifler

Type of Tax: Sales Tax – Taxpayer, a non-profit hospital, challenges whether its utility service purchases are exempt from sales tax, despite the fact that it outsources the payment of these services to its agent, a management company.

INDIANA TAX COURT

Cases Transmitted

Week of 5/13/19

Name: Lowe's Home Centers, Inc. v. Monroe County Assessor
Case No. 19T-TA-00017
Date Filed: 5/13/19
Attorneys: Benjamin A. Blair, Brent A. Auberry, Abraham M. Benson
Type of Tax: Real Property – Taxpayer challenges whether the Indiana Board of Tax Review erred in adopting a value for the subject property that was not advocated for by either one of the parties in their respective appraisals.

INDIANA TAX COURT

Cases Transmitted

Week of 5/20/19

Name: Express Scripts Incorporated v. Ind. Dep't of State Revenue
Case No. 19T-TA-00018
Date Filed: 5/23/19
Attorneys: Daniel R. Roy, Benjamin A. Blair
Type of Tax: AGIT – Taxpayer challenges whether the Department improperly included a portion of receipts from taxpayer's retail business in the numerator of the sales factor.

INDIANA TAX COURT

Cases Transmitted

Week of 5/20/19

Name: Grant County Assessor v. Randy & Sara Ballinger
Case No. 19T-TA-00019
Date Filed: 5/24/19
Attorneys: Marilyn S. Meighen, Brian A. Cusimano, Ayn K. Engle,
Type of Tax: Real – The Assessor challenges whether the Indiana Board of Tax Review improperly shifted the burden of proof from the taxpayers to the Assessor to demonstrate the appropriate value for the subject golf courses, and whether 50 IAC 29-3-2, which regulates how the income approach is applied in the valuation of golf courses, is unconstitutional.

INDIANA TAX COURT

Cases Transmitted

Week of 5/27/19

Name: Square 74 Associates LLC v. Marion County Assessor
Case No. 19T-TA-00020
Date Filed: 5/31/19
Attorneys: Beth H. Henkel
Type of Tax: Real – Taxpayer challenges whether the Indiana Board of Tax Review erred in dismissing taxpayer's case on the basis that it used the improper appeal process to challenge the assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 6/24/19

Name: Convention Headquarters Hotels LLC v. Marion County Assessor
Case No. 19T-TA-00021
Date Filed: 6/28/19
Attorneys: Benjamin A. Blair, David A. Suess, Daniel R. Roy
Type of Tax: Real – Taxpayer challenges whether the 2010 assessment of taxpayer's property violated the Equal Protection Clause of the U.S. Constitution, the Due Process Clause of the U.S. Constitution, 42 USC § 1983, Article 10 § 1 of the Indiana Constitution, Article 1 § 23 of the Indiana Constitution, and the requirement that property be valued pursuant to its market value-in-use.

INDIANA TAX COURT

Cases Transmitted

Week of 6/24/19

Name: Southlake Indiana LLC v. Lake County Assessor
Case No. 19T-TA-00022
Date Filed: 6/28/19
Attorneys: Benjamin A. Blair, David A. Suess, Abraham M. Benson
Type of Tax: Real – Taxpayer challenges whether the Assessor’s 2015 and 2016 assessments overvalued the market-value-in-use of the taxpayer’s property.

INDIANA TAX COURT

Cases Transmitted

Week of 6/24/19

Name: Rolls-Royce Corporation v. Marion County Assessor
Case No. 19T-TA-00023
Date Filed: 6/28/19
Attorneys: Benjamin A. Blair, David A. Suess, Abraham M. Benson
Type of Tax: Real – Taxpayer challenges whether the Assessor’s assessments for the 2013-2016 tax years overvalued taxpayer’s industrial manufacturing facility (“Plant 5”).

INDIANA TAX COURT

Cases Transmitted

Week of 6/24/19

Name: Rolls-Royce Corporation v. Marion County Assessor
Case No. 19T-TA-00024
Date Filed: 6/28/19
Attorneys: Benjamin A. Blair, David A. Suess, Abraham M. Benson
Type of Tax: Real – Taxpayer challenges whether the Assessor’s assessments for the 2012-2016 tax years overvalued taxpayer’s industrial manufacturing facility (“Plant 8”).

INDIANA TAX COURT

Cases Transmitted

Week of 6/24/19

Name: Muir Woods Section One Assn., Inc., et al. v. Marion County Assessor
Case No. 19T-TA-00025
Date Filed: 7/29/19
Attorneys: James K. Gilday
Type of Tax: Real – Taxpayers challenge whether the Indiana Board of Tax Review erred in dismissing the appeal on the basis that the taxpayers' Forms 133 Petitions for Correction of Error were both an improper and time-barred method to challenge the assessment of the common areas in their neighborhoods.

INDIANA TAX COURT

Cases Transmitted

Week of 8/12/19

Name: Finish Line USA Incorporated v. Ind. Dep't of State Revenue
Case No. 19T-TA-00026
Date Filed: 8/14/19
Attorneys: Nathan J. Hagerman, Tammara D. Porter
Type of Tax: Sales & Use – Taxpayer challenges whether the Department of Revenue erred in assessing sales/use tax on taxpayer's purchases of software and software related services from out-of-state vendors for use at out-of-state locations.

INDIANA TAX COURT

Cases Transmitted

Week of 8/12/19

Name: Finish Line USA Incorporated v. Ind. Dep't of State Revenue
Case No. 19T-TA-00027
Date Filed: 8/14/19
Attorneys: Nathan J. Hagerman, Tammara D. Porter
Type of Tax: Sales & Use – Taxpayer challenges whether the Department of Revenue erred in assessing sales/use tax on taxpayer's purchases of software and software related services from out-of-state vendors for use at out-of-state locations.

INDIANA TAX COURT

Cases Transmitted

Week of 8/12/19

Name: Finish Line USA Incorporated v. Ind. Dep't of State Revenue
Case No. 19T-TA-00028
Date Filed: 8/14/19
Attorneys: Nathan J. Hagerman, Tammara D. Porter
Type of Tax: Sales & Use – Taxpayer challenges whether the Department of Revenue erred in assessing sales/use tax on taxpayer's purchases of software and software related services from out-of-state vendors for use at out-of-state locations.

INDIANA TAX COURT

Cases Transmitted

Week of 8/12/19

Name: Finish Line USA Incorporated v. Ind. Dep't of State Revenue
Case No. 19T-TA-00029
Date Filed: 8/14/19
Attorneys: Nathan J. Hagerman, Tammara D. Porter
Type of Tax: Sales & Use – Taxpayer challenges whether the Department of Revenue erred in assessing sales/use tax on taxpayer's purchases of software and software related services from out-of-state vendors for use at out-of-state locations.

INDIANA TAX COURT

Cases Transmitted

Week of 10/14/19

Name: Meijer Stores Limited Partnership v. Boone County Assessor
Case No. 19T-TA-00030
Date Filed: 10/11/19
Attorneys: Brent A. Auberry, David A. Suess, Abraham M. Benson
Type of Tax: Real property – Taxpayer challenges whether the Indiana Board erred in valuing its property based on a purported market segmentation for big box buildings over 150,000 SF that was not identified in either's party's appraisal, that was not testified to by any experts, and is not consistent with any generally accepted appraisal principle.

INDIANA TAX COURT

Cases Transmitted

Week of 10/28/19

Name: WYS Grant Mobile, Inc. v. Ind. Dep't of State Revenue
Case No. 19T-TA-00031
Date Filed: 10/23/19
Attorneys: Akram Zanayed, *pro se*
Type of Tax: Sales – Taxpayer challenges whether, during its audit, the Department should have used the Bizstats “gas station” profit margin rather than the “convenience store” profit margin to compute taxpayer’s sales tax liability.

INDIANA TAX COURT

Cases Transmitted

Week of 11/4/19

Name: Peter V. Colan and Sheri L. Colan v. Ind. Dep't of State Revenue
Case No. 19T-TA-00032
Date Filed: 11/2/19
Attorneys: Peter V. Colan, *pro se*
Type of Tax: AGIT – Taxpayers challenge whether the Department erred in issuing a proposed assessment for unpaid tax liability against them as they allege that they have already paid the Department and are, in fact, owed a refund.