

INDIANA TAX COURT

Cases Transmitted

Week of 1/4/21

Name: Marion County Assessor v. College Park Club, Inc.
Case No. 21T-TA-00001
Date Filed: 1/4/21
Attorneys: Jessica R. Gastineau
Type of Tax: Real property - The taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the taxpayer's common area land was entitled to an exemption because the taxpayer properly notified the Assessor under Code § 6-1.1-10-37.5 and the Assessor failed to respond.

INDIANA TAX COURT

Cases Transmitted

Week of 1/18/21

Name: Gilday & Associates, P.C. v. Marion County Assessor

Case No. 21T-TA-00002

Date Filed: 1/18/21

Attorneys: James K. Gilday

Type of Tax: Real property - The taxpayer challenges whether the Indiana Board of Tax Review erred when it dismissed taxpayer's appeals on the basis that the taxpayer lacked statutory authority to bring the appeals.

INDIANA TAX COURT

Cases Transmitted

Week of 2/15/21

Name: McHaley Enterprises, Inc. v. Ind. Dep't of Revenue
Case No. 21T-TA-00003
Date Filed: 2/4/21
Attorneys: Jason M. Smith
Type of Tax: Sales/Use & AGIT - The taxpayer challenges whether the Indiana Department of Revenue improperly assessed it with additional sales/use tax and withholding tax liabilities on the basis that the taxpayer underreported its sales and number of employees.

INDIANA TAX COURT

Cases Transmitted

Week of 2/8/21

Name: Piotrowski BK #5643, LLC v. Shelby County Assessor
Case No. 21T-TA-00004
Date Filed: 2/11/21
Attorneys: Timothy J. Vrana
Type of Tax: Real property - The taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the taxpayer's evidence was not probative in demonstrating that its property's assessment was inaccurate.

INDIANA TAX COURT

Cases Transmitted

Week of 2/15/21

Name: Mac's Convenience Stores, LLC v. Henricks County Assessor
Case No. 21T-TA-00005
Date Filed: 2/16/21
Attorneys: Timothy J. Vrana
Type of Tax: Real property - The taxpayer challenges whether the Indiana Board of Tax Review erred in determining that the Assessor, who bore the burden of proof, presented probative evidence sufficient to support the taxpayer's assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 2/8/21

Name: Hour Wood LLC dba TruWorth Auto v. Ind. Dep't of Revenue
Case No. 21T-TA-00006
Date Filed: 2/16/21
Attorneys: Michael P. Shanahan
Type of Tax: Sales/Use - The taxpayer challenges whether the Indiana Department of Revenue improperly disregarded evidence submitted by taxpayer indicating that dealer plates were not used on demonstration vehicles that were used by persons other than full-time sales staff.

INDIANA TAX COURT

Cases Transmitted

Week of 3/15/21

Name: Paul Birchmeier LLC v. Ind. Dep't of Revenue
Case No. 21T-TA-00007
Date Filed: 3/19/21
Attorneys: Joshua C. Neal, William A. Ramsey
Type of Tax: Motor Carrier Fuel - The taxpayer challenges whether the Indiana Department of Revenue erred in imposing a penalty against it for failure to operate its vehicle without an overweight permit, and whether that penalty violates the Indiana and United States Constitutions because it was excessive.

INDIANA TAX COURT

Cases Transmitted

Week of 3/15/21

Name: Shady Grove Farms Inc. v. Ind. Dep't of Revenue
Case No. 21T-TA-00008
Date Filed: 3/19/21
Attorneys: Joshua C. Neal, William A. Ramsey
Type of Tax: Motor Carrier Fuel - The taxpayer challenges whether the Indiana Department of Revenue erred in imposing a penalty against it for failure to operate its vehicle without an overweight permit, and whether that penalty violates the Indiana and United States Constitutions because it was excessive.

INDIANA TAX COURT

Cases Transmitted

Week of 3/15/21

Name: Coutar Remainder III LLC v. Bartholomew Co. Assessor
Case No. 21T-TA-00009
Date Filed: 3/19/21
Attorneys: Timothy J. Vrana, Melissa G. Michie (Graduate Legal Intern)
Type of Tax: Real property - The taxpayer challenges whether the Indiana Board of Tax Review erred when, in addressing the taxpayer's claim that the Assessor impermissibly applied a land order/base rate retroactively, it determined that the taxpayer failed to timely file its appeal.

INDIANA TAX COURT

Cases Transmitted

Week of 3/22/21

Name: Centra Credit Union v. Bartholomew Co. Assessor
Case No. 21T-TA-00010
Date Filed: 3/19/21
Attorneys: Timothy J. Vrana, Melissa G. Michie (Graduate Legal Intern)
Type of Tax: Real property - The taxpayer challenges whether the Indiana Board of Tax Review erred when, in addressing the taxpayer's claim that the Assessor impermissibly applied a land order/base rate retroactively, it determined that the taxpayer failed to timely file its appeal.

INDIANA TAX COURT

Cases Transmitted

Week of 3/22/21

Name: Camelot Company, LLC v. Bartholomew Co. Assessor
Case No. 21T-TA-00011
Date Filed: 3/19/21
Attorneys: Timothy J. Vrana, Melissa G. Michie (Graduate Legal Intern)
Type of Tax: Real property - The taxpayer challenges whether the Indiana Board of Tax Review erred when, in addressing the taxpayer's claim that the Assessor impermissibly applied a land order/base rate retroactively, it determined that the taxpayer failed to timely file its appeal.

INDIANA TAX COURT

Cases Transmitted

Week of 3/22/21

Name: Piotrowski BK #6253, LLC v. Bartholomew Co. Assessor
Case No. 21T-TA-00012
Date Filed: 3/19/21
Attorneys: Timothy J. Vrana, Melissa G. Michie (Graduate Legal Intern)
Type of Tax: Real property - The taxpayer challenges whether the Indiana Board of Tax Review erred when, in addressing the taxpayer's claim that the Assessor impermissibly applied a land order/base rate retroactively, it determined that the taxpayer failed to timely file its appeal.

INDIANA TAX COURT

Cases Transmitted

Week of 3/22/21

Name: SMI AG Services, LLC v. Ind. Dep't of Revenue
Case No. 21T-TA-00013
Date Filed: 3/19/21
Attorneys: Joshua C. Neal, William A. Ramsey
Type of Tax: Motor Carrier Fuel - The taxpayer challenges whether the Indiana Department of Revenue erred in imposing a penalty against it for failure to operate its vehicle without an overweight permit, and whether that penalty violates the Indiana and United States Constitutions because it was excessive.

INDIANA TAX COURT

Cases Transmitted

Week of 3/22/21

Name: Matthew A. Schiffler v. Marion Co. Assessor
Case No. 21T-TA-00014
Date Filed: 3/19/21
Attorneys: Matthew A. Schiffler, *pro se*
Type of Tax: Real property - The taxpayer challenges whether the Indiana Board of Tax Review erred in determining that the homestead deduction, and ultimately the property tax caps, did not apply to the ancillary improvements on his property.

INDIANA TAX COURT

Cases Transmitted

Week of 3/22/21

Name: Eltzroth Trucking LLC v. Ind. Dep't of Revenue

Case No. 21T-TA-00015

Date Filed: 3/26/21

Attorneys: Joshua C. Neal, William A. Ramsey

Type of Tax: Motor Carrier Fuel - The taxpayer challenges whether the Indiana Department of Revenue erred in imposing a penalty against it for failure to operate its vehicle without an overweight permit, and whether that penalty violates the Indiana and United States Constitutions because it was excessive.

INDIANA TAX COURT

Cases Transmitted

Week of 3/22/21

Name: Doug Wesenberg d/b/a Doug Wesenberg Trucking v. Ind. Dep't of Revenue
Case No. 21T-TA-00016
Date Filed: 3/26/21
Attorneys: Joshua C. Neal, William A. Ramsey
Type of Tax: Motor Carrier Fuel - The taxpayer challenges whether the Indiana Department of Revenue erred in imposing a penalty against it for failure to operate its vehicle without an overweight permit, and whether that penalty violates the Indiana and United States Constitutions because it was excessive.

INDIANA TAX COURT

Cases Transmitted

Week of 4/19/21

Name: Fisher Transportation Ltd. v. Ind. Dep't of Revenue

Case No. 21T-TA-00017

Date Filed: 4/23/21

Attorneys: Joshua C. Neal, William A. Ramsey

Type of Tax: Motor Carrier Fuel - The taxpayer challenges whether the Indiana Department of Revenue erred in imposing a penalty against it for failure to operate its vehicle without an overweight permit, and whether that penalty violates the Indiana and United States Constitutions because it was excessive.

INDIANA TAX COURT

Cases Transmitted

Week of 4/26/21

Name: Trevor Henry v. Ind. Dep't of Revenue

Case No. 21T-TA-00018

Date Filed: 4/26/21

Attorneys: Joshua C. Neal, William A. Ramsey

Type of Tax: Motor Carrier Fuel - The taxpayer challenges whether the Indiana Department of Revenue erred in imposing a penalty against him for failure to operate its vehicle without an overweight permit, and whether that penalty violates the Indiana and United States Constitutions because it was excessive. Taxpayer maintains that he is a real person in interest and therefore a proper party to bring the lawsuit.

INDIANA TAX COURT

Cases Transmitted

Week of 4/26/21

Name: John Wicker & Lee Wicker v. Ind. Dep't of Revenue
Case No. 21T-TA-00019
Date Filed: 4/28/21
Attorneys: Randal J. Kaltenmark
Type of Tax: Adjusted Gross Income - The taxpayers challenge whether the Indiana Department of Revenue erred when it determined that taxpayers' shareholders failed to establish that their business conducted research activities and incurred labor expenses that qualified for Indiana's research and development income tax credits.

INDIANA TAX COURT

Cases Transmitted

Week of 4/26/21

Name: Joseph Cochran & Cheryl Cochran v. Ind. Dep't of Revenue
Case No. 21T-TA-00020
Date Filed: 4/28/21
Attorneys: Randal J. Kaltenmark
Type of Tax: Adjusted Gross Income - The taxpayers challenge whether the Indiana Department of Revenue erred when it determined that taxpayers' shareholders failed to establish that their business conducted research activities and incurred labor expenses that qualified for Indiana's research and development income tax credits.

INDIANA TAX COURT

Cases Transmitted

Week of 5/17/21

Name: Ron Brubaker LLC v. Ind. Dep't of Revenue

Case No. 21T-TA-00021

Date Filed: 5/20/21

Attorneys: Joshua C. Neal, William A. Ramsey

Type of Tax: Motor Carrier Fuel - The taxpayer challenges whether the Indiana Department of Revenue erred in imposing a penalty against it for failure to operate its vehicle without an overweight permit, and whether that penalty violates the Indiana and United States Constitutions because it was excessive.

INDIANA TAX COURT

Cases Transmitted

Week of 5/24/21

Name: Tom Tepe Autocenter, Inc. & Car County, LLC v. Ind. Dep't of Revenue
Case No. 21T-TA-00022
Date Filed: 5/24/21
Attorneys: Joel T. Nagle, Donn H. Wray
Type of Tax: Sales & Use - The taxpayers challenge whether the Indiana Department of Revenue erred when it determined that taxpayers' administrative protest was untimely and whether taxpayers are entitled to a refund of sales tax paid to Indiana on vehicles that were purchased from Ohio residents.

INDIANA TAX COURT

Cases Transmitted

Week of 5/31/21

Name: Kristina R. Szabo f/k/a Kristina R. Freeman v. Bob Grennes, in his capacity as Commissioner of the Ind. Dep't of Revenue & Ind. Dep't of Revenue

Case No. 21T-TA-00023

Date Filed: 6/3/21

Attorneys: Martha L. Westbrook

Type of Tax: AGIT - The taxpayer challenge whether the Marion County Circuit Court erroneously decided that it lacked jurisdiction to extinguish taxpayer's income tax liability after the statute of limitations on collections had expired.

INDIANA TAX COURT

Cases Transmitted

Week of 6/14/21

Name: Riley-Roberts Park, LP v. Joseph O'Connor in his official capacity as Marion County Assessor
Case No. 21T-TA-00024
Date Filed: 6/18/21
Attorneys: J. F. Beatty, Kathryn Merritt-Thrasher
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it decided that: 1) the Marion County Property Tax Assessment Board of Appeals was authorized to review, then remove, the taxpayer's status as exempt; and 2) the taxpayer's property was not owned, occupied, and used for a charitable purpose that would qualify it for a partial exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 6/28/21

Name: David A. and Nichelle L. Gertz v. Porter County Assessor

Case No. 21T-TA-00025

Date Filed: 6/30/21

Attorneys: David A. Gertz, *pro se*

Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it failed to instruct the Assessor that its final determination – which addressed the valuation of the taxpayers' property for the 2019 tax year – should be applied retroactively to 2012.

INDIANA TAX COURT

Cases Transmitted

Week of 7/19/21

Name: Michael Daugherty, Daugherty Real Estate Holdings, LLC v. Benton County Assessor
Case No. 21T-TA-00026
Date Filed: 7/20/21
Attorneys: Michael Daugherty *pro se*
Type of Tax: Real - Taxpayer challenges whether its property was taxed disproportionately in comparison to other property.

INDIANA TAX COURT

Cases Transmitted

Week of 7/26/21

Name: Buschmann, LLC v. Bartholomew County Assessor
Case No. 21T-TA-00027
Date Filed: 7/29/21
Attorneys: Melissa G. Michie
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred in determining that, given the nature of its claim, that its assessment appeal was untimely.

INDIANA TAX COURT

Cases Transmitted

Week of 7/26/21

Name: Chevrolet of Columbus, Inc. v. Bartholomew County Assessor
Case No. 21T-TA-00028
Date Filed: 7/29/21
Attorneys: Melissa G. Michie
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred in determining that, given the nature of its claim, that its assessment appeal was untimely.

INDIANA TAX COURT

Cases Transmitted

Week of 9/13/21

Name: Crossing at Hobart, LLC v. LaTonya Spearman, in her official capacity as Lake County Assessor

Case No. 21T-TA-00029

Date Filed: 9/13/21

Attorneys: Paul M. Jones, Jr.

Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it found the assessor's appraisal of its property more probative than its own appraisal. The taxpayer specifically contends that the assessor's appraisal was flawed because it:

- 1) improperly valued a portion of the Walmart store as a stand-alone big box,
- 2) double-counted outlot restaurants,
- 3) improperly valued the theatre improvements, and
- 4) was not supported by substantial or reliable evidence.

INDIANA TAX COURT

Cases Transmitted

Week of 10/4/21

Name: Three Fountains West, Inc. v. Joseph O'Connor in his official capacity as Marion County Assessor
Case No. 21T-TA-00030
Date Filed: 10/8/21
Attorneys: J. F. Beatty, Kathryn Merritt-Thrasher
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it 1) determined that the Assessor and Marion County Property Tax Assessment Board of Appeals were statutorily authorized to remove the taxpayer's charitable purposes exemption for 2010; and 2) determined that the not-for-profit cooperative housing corporation failed to demonstrate that it was owned, occupied, and used for a charitable purpose for the tax years 2010 through 2016.

INDIANA TAX COURT

Cases Transmitted

Week of 10/11/21

Name: Grandville Cooperative, Inc. v. Joseph O'Connor in his official capacity as Marion County Assessor
Case No. 21T-TA-00031
Date Filed: 10/13/21
Attorneys: J. F. Beatty, Kathryn Merritt-Thrasher
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that 1) the Marion County Assessor/Property Tax Assessment Board of Appeals were authorized to remove the taxpayer's charitable purposes exemption for 2010; and 2) taxpayer, a not-for-profit cooperative housing corporation, failed to demonstrate that during 2010 through 2016 tax years, its property was owned, occupied, and used for a charitable purpose.

INDIANA TAX COURT

Cases Transmitted

Week of 10/11/21

Name: Harvard Square Cooperative, Inc. v. Joseph O'Connor in his official capacity as Marion County Assessor
Case No. 21T-TA-00032
Date Filed: 10/13/21
Attorneys: J. F. Beatty, Kathryn Merritt-Thrasher
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that 1) the Marion County Assessor/Property Tax Assessment Board of Appeals were authorized to remove the taxpayer's charitable purposes exemption for 2010; and 2) taxpayer, a not-for-profit cooperative housing corporation, failed to demonstrate that during 2010 through 2016 tax years, its property was owned, occupied, and used for a charitable purpose.

INDIANA TAX COURT

Cases Transmitted

Week of 10/11/21

Name: Lakeview Terrace Cooperative, Inc. v. Joseph O'Connor in his official capacity as Marion County Assessor
Case No. 21T-TA-00033
Date Filed: 10/13/21
Attorneys: J. F. Beatty, Kathryn Merritt-Thrasher
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that 1) the Marion County Assessor/Property Tax Assessment Board of Appeals were authorized to remove the taxpayer's charitable purposes exemption for 2010; and 2) taxpayer, a not-for-profit cooperative housing corporation, failed to demonstrate that during 2010 through 2016 tax years, its property was owned, occupied, and used for a charitable purpose.

INDIANA TAX COURT

Cases Transmitted

Week of 10/11/21

Name: Mayfield Green Cooperative, Inc. v. Joseph O'Connor in his official capacity as Marion County Assessor
Case No. 21T-TA-00034
Date Filed: 10/13/21
Attorneys: J. F. Beatty, Kathryn Merritt-Thrasher
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that 1) the Marion County Assessor/Property Tax Assessment Board of Appeals were authorized to remove the taxpayer's charitable purposes exemption for 2010; and 2) taxpayer, a not-for-profit cooperative housing corporation, failed to demonstrate that during 2010 through 2016 tax years, its property was owned, occupied, and used for a charitable purpose.

INDIANA TAX COURT

Cases Transmitted

Week of 10/11/21

Name: Retreat Cooperative, Inc. v. Joseph O'Connor in his official capacity as Marion County Assessor
Case No. 21T-TA-00035
Date Filed: 10/13/21
Attorneys: J. F. Beatty, Kathryn Merritt-Thrasher
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that 1) the Marion County Assessor/Property Tax Assessment Board of Appeals were authorized to remove the taxpayer's charitable purposes exemption for 2010; and 2) taxpayer, a not-for-profit cooperative housing corporation, failed to demonstrate that during 2010 through 2016 tax years, its property was owned, occupied, and used for a charitable purpose.

INDIANA TAX COURT

Cases Transmitted

Week of 10/11/21

Name: Southwood Cooperative, Inc. v. Joseph O'Connor in his official capacity as Marion County Assessor
Case No. 21T-TA-00036
Date Filed: 10/13/21
Attorneys: J. F. Beatty, Kathryn Merritt-Thrasher
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that 1) the Marion County Assessor/Property Tax Assessment Board of Appeals were authorized to remove the taxpayer's charitable purposes exemption for 2010; and 2) taxpayer, a not-for-profit cooperative housing corporation, failed to demonstrate that during 2010 through 2016 tax years, its property was owned, occupied, and used for a charitable purpose.

INDIANA TAX COURT

Cases Transmitted

Week of 10/11/21

Name: Three Fountains Cooperative, Inc. v. Joseph O'Connor in his official capacity as Marion County Assessor
Case No. 21T-TA-00037
Date Filed: 10/13/21
Attorneys: J. F. Beatty, Kathryn Merritt-Thrasher
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that 1) the Marion County Assessor/Property Tax Assessment Board of Appeals were authorized to remove the taxpayer's charitable purposes exemption for 2010; and 2) taxpayer, a not-for-profit cooperative housing corporation, failed to demonstrate that during 2010 through 2016 tax years, its property was owned, occupied, and used for a charitable purpose.

INDIANA TAX COURT

Cases Transmitted

Week of 10/11/21

Name: Troy Manor Cooperative, Inc. v. Joseph O'Connor in his official capacity as Marion County Assessor
Case No. 21T-TA-00038
Date Filed: 10/13/21
Attorneys: J. F. Beatty, Kathryn Merritt-Thrasher
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that 1) the Marion County Assessor/Property Tax Assessment Board of Appeals were authorized to remove the taxpayer's charitable purposes exemption for 2010; and 2) taxpayer, a not-for-profit cooperative housing corporation, failed to demonstrate that during 2010 through 2016 tax years, its property was owned, occupied, and used for a charitable purpose.

INDIANA TAX COURT

Cases Transmitted

Week of 10/11/21

Name: Yorktown Homes South, Inc. v. Joseph O'Connor in his official capacity as Marion County Assessor
Case No. 21T-TA-00039
Date Filed: 10/13/21
Attorneys: J. F. Beatty, Kathryn Merritt-Thrasher
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that 1) the Marion County Assessor/Property Tax Assessment Board of Appeals were authorized to remove the taxpayer's charitable purposes exemption for 2010; and 2) taxpayer, a not-for-profit cooperative housing corporation, failed to demonstrate that during 2010 through 2016 tax years, its property was owned, occupied, and used for a charitable purpose.

INDIANA TAX COURT

Cases Transmitted

Week of 11/22/21

Name: GIV Green Tree Mall Investors LLC v. Butch Love in his official capacity as Clark Co. Assessor
Case No. 21T-TA-00040
Date Filed: 11/23/21
Attorneys: Paul M. Jones, Jr.
Type of Tax: Real - Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the taxpayer's evidence failed to follow general accepted appraisal practices for valuing a mall and, as a result, failed to demonstrate that the 2017-19 assessments should be reduced.

INDIANA TAX COURT

Cases Transmitted

Week of 11/22/21

Name: Clark Co. Assessor v. GIV Green Tree Mall Investors LLC

Case No. 21T-TA-00041

Date Filed: 11/24/21

Attorneys: Marilyn S. Meighen, Brian A. Cusimano

Type of Tax: Real - Assessor challenges whether the Indiana Board of Tax Review erred when it determined that the Assessor's evidence failed to demonstrate that the taxpayer's assessment should be increased because it was incomplete and unsupported by sufficient analysis.

INDIANA TAX COURT

Cases Transmitted

Week of 12/6/21

Name: Mary Abraytis v. Porter Co. Assessor

Case No. 21T-TA-00042

Date Filed: 12/6/21

Attorneys: Mary Abraytis, *pro se*

Type of Tax: Real - taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the Assessor provided enough probative evidence to support the her current assessment and that she failed to offer more persuasive valuation evidence of her own.

INDIANA TAX COURT

Cases Transmitted

Week of 12/6/21

Name: Miller Pipeline LLC v. Ind. Dep't of Revenue

Case No. 21T-TA-00043

Date Filed: 12/9/21

Attorneys: Robert A. Romack, Dan R. Dunbar

Type of Tax: Sales - taxpayer challenges whether Indiana Department of Revenue erred in denying its claim for refund of sales tax paid on GPS tracking equipment, set-up and activation fees, and monthly service fees.

INDIANA TAX COURT

Cases Transmitted

Week of 12/6/21

Name: Dr. Tulsi and Kamini Sawlani v. Lake Co. Assessor and Lake Co. Auditor

Case No. 21T-TA-00044

Date Filed: 12/10/21

Attorneys: Gerold L. Stout

Type of Tax: Real - taxpayers challenge whether the provisions of Indiana Code § 6-1.1-23-37 and 6-1.1-20.6-7.5, which limit the application of Indiana's homestead deduction to residential land less than one acre, violate the Indiana Constitution.