
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Assessment Appeals 101 June 22, 2012

The following information is intended to address common property tax assessment appeal questions and concerns:

I received a Notice of Assessment (Form 11) in the mail as part of the General Reassessment. How do I know if my assessed value is correct?

The assessed value should reflect the amount a willing buyer would pay for the property at the time of the assessment (March 1 is the assessment date). When a property owner receives a notice of assessment, the best way to determine if it is accurate is to question if the property could have sold for approximately that amount.

Who should I contact to initiate an appeal of the assessed value of my home?

The first step in the appeals process begins with written notification to your local assessing official. A taxpayer may elect to do one of the following and submit the appeal to the local assessing official:

- File an Appeal Form 130 - <https://forms.in.gov/Download.aspx?id=4816> is for “subjective” appeals (e.g., you believe the assessed value is incorrect),
- File an Appeal Form 133 - <https://forms.in.gov/Download.aspx?id=4728> is for “objective” appeals (e.g., I was assessed for a fireplace, and I do not have a fireplace) or,
- Submit a written appeal (including information such as the name of the taxpayer, the property address, parcel number, contact information, etc.) to the local assessing official.

A taxpayer has forty-five (45) days from the date of the notice of assessment to file an appeal. If a notice of assessment is not sent, then a taxpayer must file an appeal no later than May 10 or 45 days from the date of the tax statement (tax bill), whichever is later. Appeals begin at the local level and can be appealed to the state only after being reviewed locally.

I received my property tax bill and I think it is too high. What can I do?

A person’s property tax liability reflects the assessed value, deductions (e.g., the Homestead Standard Deduction and the Mortgage Deduction are the two [2] most common deductions), and local government spending. Hence, the first thing a taxpayer should do is to make sure their assessment is correct. This can be done by getting a copy of their property record card from the local assessor’s office to make sure all of the parcel characteristics (e.g. square footage, features like decks, detached garage, etc.) are correct. The next step is to make sure all of the deductions

that a taxpayer is eligible for are in place (see <http://www.in.gov/icpr/webfile/formsdiv/51781.pdf> for a list of property tax benefits). Finally, taxpayers can check with their local government officials (e.g. City, Town, or County Council members, etc.) about local government spending decisions.

To whom do I speak about an appeal if my township no longer has an assessor?

The county assessor is responsible for all assessment duties if you do not have a township assessor. Please visit the following link to locate your local assessing official: <http://www.in.gov/dlgf/2440.htm>.

Is an appraisal required as evidence when appealing an assessment?

No, state law does not require a taxpayer to submit an appraisal of the subject property in order to appeal the assessment. Information about acceptable evidence to support an appeal is available at: <http://www.in.gov/ibtr/2420.htm>.

What is the Property Tax Assessment Board of Appeals (PTABOA)?

The PTABOA is either a three (3) or five (5) member board comprised of individuals “knowledgeable in the valuation of property.” The County Commissioners determine whether to have a 3 or 5 member PTABOA. The County Assessor is a non-voting member of the PTABOA regardless of the number of members. The members are appointed by the County Commissioners and the County Council.

So how does the appeal process work?

Once a taxpayer has filed a written notice of appeal, the local assessing official is statutorily required to forward that written notice to the county PTABOA and attempt to hold a preliminary meeting with the taxpayer to resolve as many issues as possible. The assessing official will forward a copy of the results of the preliminary meeting to the PTABOA. The PTABOA will review the agreement (if one is reached) and may change the assessment. If an agreement was not reached or if an informal meeting was not held, the PTABOA must hold a hearing within 180 days of the filing of the appeal. The PTABOA must give the taxpayer at least 30 days notice of the hearing date. After the hearing and a decision is rendered, the PTABOA will issue a written determination. If the taxpayer disagrees with the final determination, or the PTABOA does not hold a timely hearing or give notice of the decision within 120 days after the hearing, the taxpayer may appeal to the Indiana Board of Tax Review (IBTR).

I think my assessment is incorrect and I am filing an appeal. Do I have to pay the full amount of my tax bill, or can I wait for the results of my appeal?

If you have filed an appeal, you may pay an amount based on the immediately preceding year's assessment of real property if an assessment, or increase in assessment, of real property is involved. The taxes resulting from the assessment or increase in assessment are not due until

after the petition for review, or the proceeding for judicial review, is finally adjudicated and the assessment or increase in assessment is finally determined.

What if I can't attend the scheduled hearing? What is the timeframe to file a continuance?

Effective July 1, 2012, the county PTABOA must give at least **thirty (30)** days notice, by mail, of the date, time, and place of the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. In some situations, a taxpayer may need to request an extension of time (i.e., a continuance) because of individual circumstances (for example, the taxpayer may be waiting for some information such as an appraisal [although an appraisal is not required in the appeal process] or there may be some urgent family or work issues that must be attended to on the date scheduled for the appeal hearing). A taxpayer may request a continuance of the hearing (that is, a postponement to a later date) by filing, at least **twenty (20)** days before the hearing date, a request for continuance with the PTABOA and the county or township official with evidence supporting just cause why the PTABOA should postpone the hearing. The PTABOA must, no later than **ten (10)** days after the date the request for continuance is filed, determine whether the taxpayer has demonstrated just cause for a continuance, at which point the PTABOA either must grant or deny the taxpayer's request for continuance.

Do I have to show up for the appeal hearing or can they review the information I submitted?

A taxpayer may request that the PTABOA take action without the taxpayer being present and make a decision based on the evidence already submitted to the PTABOA. The taxpayer may make the request by filing it with the PTABOA and county or township official at least **eight (8)** days before the hearing date.

What if I do not attend my appeal hearing? Is there a penalty?

If the taxpayer or representative fails to appear at the PTABOA hearing, and the taxpayer's request for a continuance was denied, a **penalty of fifty dollars (\$50)** will be assessed against the taxpayer. The penalty will also be assessed if the taxpayer's request for a continuance, request for the PTABOA to take action without the taxpayer being present, or withdrawal is not timely filed. A taxpayer may appeal the assessment of the penalty to the IBTR or directly to the Tax Court.

I filed a property tax appeal, but now I decided I do not want to pursue it. What do I need to do?

A taxpayer may withdraw a petition by filing a notice of withdrawal with the PTABOA and the county or township official at least **eight (8)** days before the hearing date. As a reminder, if it is after the eight (8) days, a penalty of fifty dollars (\$50) will be assessed against the taxpayer.

What is the IBTR?

The IBTR is the state administrative tax appeals board. A taxpayer who disagrees with the PTABOA's determination may petition the IBTR for further review. More information about the IBTR is available at <http://www.in.gov/ibtr/2334.htm>.

If I am successful in my appeal, do I get a refund, and is there interest?

Effective July 1, 2012, if a taxpayer is entitled to a property tax refund or credit because an assessment is decreased, the taxpayer shall also be paid, or credited with, interest on the excess taxes that the taxpayer paid at the rate of four percent (4%) per year.

If you have any additional questions, please contact Assessment Division Director Barry Wood at (317) 232-3762 or bwood@dlgf.in.gov.