

INDIANA BOARD OF TAX REVIEW
Small Claims
Final Determination
Findings and Conclusions

Petition #: 75-016-02-1-5-00001
Petitioner: Dean L. Steinhilber Trust
Respondent: Oregon Township Assessor (Starke County)
Parcel #: 0160029200
Assessment Year: 2002

The Indiana Board of Tax Review (the "Board") issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. The Petitioner initiated an assessment appeal with the Starke County Property Tax Assessment Board of Appeals ("PTABOA") by written document dated December 19, 2003.
2. The PTABOA issued its Form 115 Notification of Final Assessment Determination on February 24, 2004.
3. The Petitioner initiated an appeal on March 23, 2004, by filing a Form 131 Petition to the Indiana Board of Tax Review for Review of Assessment ("Form 131 petition") with the Starke County Assessor. The Petitioner elected to have this case heard under the Board's procedures for small claims.
4. The Board issued a notice of hearing to the parties dated June 1, 2006.
5. The Board held an administrative hearing on July 12, 2006, before the duly appointed Administrative Law Judge, David Pardo.
6. The following persons were present at hearing:

For Petitioner:	Dean L. Steinhilber, Trustee
For Respondent:	Warren Allen, Oregon Township Assessor Ronald L. Simoni, PTABOA member John Viveiros, Property Systems Shirley Sims, Starke County Assessor Jody Czerniak, PTABOA member
7. The following persons were sworn in as witnesses and presented testimony:

For Petitioner: Dean L. Steinhilber

For Respondent: Warren Allen
Ronald L. Simoni
John Viveiros

Facts

8. The subject property contains a single-family residential dwelling on .44 acres of land located at 202 E. Indiana Avenue, Hamlet, Indiana.
9. The Administrative Law Judge (“ALJ”) did not conduct an inspection of the property.
10. Assessed value of the subject property as determined by the Starke County PTABOA:
Land: \$8,400 Improvements: \$82,700 Total: \$91,100
11. Assessed value requested by the Petitioner on the Form 131 petition:
The Petitioner requests a total value of \$78,044.

Issues

12. Summary of the Petitioner’s contentions in support of alleged error in assessment:
 - a) Construction of the subject home began in November 1998. *Steinhilber testimony*. The home was in livable condition in May 1999. *Id.* The final grading and seeding were finished in the autumn of 1999. *Id.*
 - b) The Petitioner owns a total of 46.41 acres in the town of Hamlet. *Steinhilber testimony; Pet’r Ex. 1*. The subject property is situated on .44 acres of land, which the Petitioner apparently separated from a larger parcel. *See Steinhilber testimony; Pet’r Ex. 2*.
 - c) There are no comparable properties within same marketing area as the subject property. *Steinhilber testimony*. Mr. Steinhilber requested information concerning comparable properties used by the Respondent in valuing the subject property. *Id.* The Starke County Assessor responded to the Petitioner’s request by letter in which she stated that the Respondent did not use any specific comparable properties in valuing the subject property, and that the subject property was valued using the “Real Property Assessment Guidelines.” *Id.; Pet’r Ex. 4*. Mr. Steinhilber interprets the Starke County Assessor’s response as an admission that there are no specific properties that are comparable to the subject property. *Steinhilber testimony*.
 - d) Local conditions affect all real estate prices in Hamlet. *Steinhilber testimony*. Mr. Steinhilber refers to this as the “Hamlet Factor.” *Id.* Mr. Steinhilber attended a Hamlet town board meeting in the spring of 2004 at which a private consultant, who prepared a study to help secure grants for the town, gave a report. *Id.* According to

- the consultant, fifty-four percent (54%) of the town's population was living under the poverty level. *Id.* The consultant based his findings on data from the 2000 census. *Id.* The vast majority of the people in Hamlet are on some form of welfare program. *Id.* Moreover, the percentage of people on welfare has increased substantially since the 2000 census. *Id.* In the 1980s, the town allowed a rent-supplemented government housing project to be built, and it also incorporated a trailer park into the town's jurisdiction. *Id.* In addition, for the last fifty (50) years, town boards have allowed older homes to be bought and divided into multiple apartments. *Id.* Slum landlords continue to buy older homes and convert them into multiple-unit apartments. *Id.* The welfare situation, with its "spill over" of crime, makes the town a "disaster." *Id.*
- e) The Petitioner contends that the "Hamlet Factor" limits the pool of potential buyers and reduces the value of high-end property. *Steinhilber testimony.* The "Hamlet Factor" also increases the price of older homes due to the increased demand for rental property. *Id.* The Petitioner contends the assessed value of high-end properties should be reduced by twenty-five percent (25%) and that the assessed value of low-end properties should be increased by the same amount. *Id.*
- f) The Petitioner intended to have a witness, Judy Folsie, testify about the "Hamlet Factor;" however, Ms. Folsie received threatening notes and telephone calls telling her to stay away from the hearing. *Steinhilber testimony; Pet'r Ex. 13.* The Petitioner offered typewritten and handwritten versions of a statement by Ms. Folsie regarding the "Hamlet Factor." *Steinhilber testimony; Pet'r Exs. 14-15.* Ms. Folsie did not sign either version of the statement. *Id.* According to Mr. Steinhilber, Ms. Folsie was frightened away from signing the statements. *See Steinhilber testimony.*
- g) The Petitioner also submitted information regarding the cost of constructing the subject home. *Steinhilber testimony; Pet'r Ex. 6 at Attachment B.* Mr. Steinhilber acted as the general contractor, which meant that he simply handled the "financial part" of the project. *Steinhilber testimony.* Mr. Steinhilber hired a carpenter, and the carpenter actually ran the project. *Id.* The total cost of constructing the subject house and garage was \$75,289. *Id.; Pet'r Ex. 6 at Attachment B.* The Petitioner computed the value of the subject land using a rate of \$630 per acre based on the highest value of the soil types shown on the property record card for parcel #016009300 (another parcel owned by the Petitioner). *Id.* The Petitioner applied that rate to the total area of the subject property to derive a value of \$280. *Id.* The Petitioner then added other items, such as the costs of tapping fees and of connecting sewer and water service to the house, to derive a total land value of \$2,755. *Id.*
- h) Based on the cost of constructing the house and garage and the value of the subject land, the subject property should be assessed for a total of \$78,044. *Steinhilber testimony; Pet'r Ex. 6 at Attachment B.* The Petitioner, however, would be satisfied with an assessment of \$80,000. *Steinhilber testimony.*

13. Summary of the Respondent's contentions in support of the assessment:
- a) The PTABOA changed the quality grade assigned to subject home from "C" to "D+2" as a result of the hearing below. *Viveiros testimony; Resp't Ex. 6.* That change reduced the subject property's assessment to \$91,400. *Id.* In visually inspecting the subject property, however, the Respondent failed to notice that the subject home has air conditioning. *Simoni testimony.* The Board should consider increasing the assessment to account for the subject home's air conditioning. *Id.*
 - b) The Respondent used the "Real Assessment Price Guideline"¹ to calculate the cost of the subject improvements. *Viveiros testimony.* The Respondent, however, is required to assess properties based upon their market value. *Id.* The Respondent utilized two primary methods to transform cost-based values into market related values: (1) it computed land values using a base rate, and (2) it applied a neighborhood factor to the cost of improvements. *Id.*
 - c) The subject property is located in an assessment neighborhood known as "Oregon Township, south of U.S. 30." *Viveiros testimony.* The property technically is located within the town of Hamlet, but the vast majority of Hamlet is in Davis Township. *Id.* The portion of the town of Hamlet in Oregon Township is too small to justify being classified as a separate assessment neighborhood. *Id.* The base rate for the Respondent's assessment neighborhood is \$12,000 per acre, which is lower than the \$13,000 per acre base rate applied to properties in Davis Township that are within the town of Hamlet. *Id.*
 - d) The Respondent presented sales disclosures and a sales analysis to show how it arrived at the base rate for the subject property's assessment neighborhood. *Viveiros testimony; Resp't Exs. 3-4.* The Respondent derived the base rate from analyzing the sales of eight properties. *Id.* Five of those sales involved vacant land, and three of the sales involved improved properties where the Respondent extracted a land value from the total sale price. *Id.* The properties sold for an average of \$11,938 per acre, which the Respondent rounded to \$12,000. *Id.*
 - e) The Respondent submitted reports from the Computer Assisted Mass Appraisal ("CAMA") system to support its calculation of the neighborhood factor that it applied to the subject improvements. *Resp't Ex. 5.* While Property Systems performed the reassessment for the Respondent, a previous vendor performed the initial work in dividing townships within Starke County into separate assessment neighborhoods. *Viveiros testimony.* When Property Systems initially attempted to perform a sales ratio study, it was unable to obtain of good sampling of sales for each neighborhood because the previous vendor had created too many neighborhoods with ten (10) or fewer parcels. *Id.* Property Systems therefore had to combine neighborhoods. *Id.* The CAMA reports submitted by the Respondent include sales of properties from the various neighborhoods comprising the neighborhood now known as "Oregon

¹ The Board understands Mr. Viveiros to be referring to the Real Property Assessment Guidelines for 2002 – Version A.

Township south of U.S. 30.” *Id.*; *Pet’r Ex. 5*. Based on the data reflected in the CAMA report, the Respondent applied a 90% factor directly to the cost-based values of improvements within the assessment neighborhood. *Viveiros testimony*; *Resp’t Exs. 1, 5*.

- f) The subject land originally was part of a 40-acre tract of farmland. *Viveiros testimony*. When the Petitioner split the subject land from the larger tract, it became a homesite with improvements and with access to well water and a septic system. *Id.* The Petitioner therefore changed the use of the subject property from agricultural to residential. *Id.* The Petitioner, however, bases its computation of value on agricultural use. *Simoni testimony*. In addition, the value of smaller tracts is not directly proportional to the value per acre of larger tracts. *See id.*; *Viveiros testimony*. Thus, the smaller tract comprising the subject property has a much higher value per acre than does the larger tract from which it was split. *See id.*
- g) While the Petitioner presented some information regarding the costs of constructing the subject property, cost does not necessarily have anything to do with market value. *Viveiros testimony*. Moreover, the subject house was constructed in 1999, but the “appraised date” was 2002. *Simoni testimony*. Using the Petitioner’s costs of construction and applying an annual appreciation rate of three percent (3%) per year yields a 2002 value of \$85,456. *Id.* The 2002 value would be \$91,160 using a more realistic five percent (5%) rate of appreciation. *Id.*
- h) The Petitioner contends that the subject property is located in a depressed area; yet one of the nicest golf courses in Northern Indiana is located across the street from the subject property. *Simoni testimony*. That location adds value. *Id.* City sewer and water also increase the value of the subject property. *Id.*
- i) The Petitioner has the burden to show that an assessor committed an error. *Simoni testimony*. The Petitioner should have presented an appraisal from a licensed appraiser to meet its burden. *Id.*

Record

14. The official record for this matter is made up of the following:

- a) The Form 131 petition.
- b) The recording of the hearing, on cassette tape nos. 5771-72.
- c) The following Exhibits were admitted without objection:

Petitioner Exhibit 1: Property Deed

Petitioner Exhibit 2: Property Deed for Petition #75-016-02-1-5-00001

Petitioner Exhibit 3: Appeal Guidelines

Petitioner Exhibit 4: Starke County Assessor Letter to Petitioner, Undated

Petitioner's Exhibit 5: Two Pictures & Property Cards
Petitioner's Exhibit 6: Form 130
Petitioner's Exhibit 7: Form 115
Petitioner's Exhibit 8: Copy of Property Record Card
Petitioner's Exhibit 9: Photographs of Subject Parcel
Petitioner's Exhibit 10: Copies of Sales Disclosures with Attached PRCs
Petitioner's Exhibit 11: Copy of Analysis for Neighborhood Land Base Rates
Petitioner's Exhibit 12: Copy of Final Sales Ratio Reports Used to Set
Neighborhood Factor
Petitioner's Exhibit 13: Unsigned Handwritten Notes²

Respondent's Exhibit 1: Copies of Property Record Card for Subject Parcel
Respondent's Exhibit 2: Printed Photographs of Subject Parcel
Respondent's Exhibit 3 A-H: Copies of Sales Disclosures with Attached PRCs
Used to Set Neighborhood Land Base Rates
Respondent's Exhibit 4: Copy of Summary Analysis for Neighborhood Land Base
Rates
Respondent's Exhibit 5: Copy of Final Sales Ratio Reports Used to Set
Neighborhood Factor
Respondent's Exhibit 6: Copy of Form 115 for Subject Parcel

Board Exhibit A: Form 131 Petition with attachments
Board Exhibit B: Notice of Hearing
Board Exhibit C: Pre-Hearing Order dated May 26, 2006
Board Exhibit D: Order Regarding Filings by Petitioner dated June 8, 2006
Board Exhibit E: Order Regarding Hearing Procedures dated June 28, 2006
Board Exhibit F: Hearing Sign-In Sheet

d) These Findings and Conclusions.

Objection

15. The Respondent objected to the admission of Petitioner's Exhibits 14 and 15 on grounds that those exhibits are unsigned and that Ms. Folse did not appear at the hearing to testify. The Board understands the Respondent to be objecting on grounds that the exhibits constitute inadmissible hearsay. In exercising its discretion regarding the admission of hearsay, the Board considers whether the evidence carries with it any objective indicia of reliability.
16. The Indiana Rules of Evidence define hearsay as "a statement, other than one made by the declarant while testifying at the trial or hearing, offered in evidence to prove the truth of the matter asserted." Ind. Evidence Rule 801. Petitioner's Exhibits 14 and 15 undeniably are hearsay. Exhibit 14 is a typed, unsigned narrative attributed to Judy Folse

² As discussed below, the Petitioner also offered two exhibits that the Board excludes from evidence pursuant to the Respondent's objection. Petitioner Exhibit 14 is a typewritten narrative of Judy Folse, and Petitioner's Exhibit 15 is a handwritten version of that same narrative.

concerning the “Hamlet Factor.” Exhibit 15 is a handwritten narrative containing statements virtually identical to those contained in Exhibit 14. Thus, both documents contain statements purportedly made by Ms. Folsie outside of the administrative hearing, and the Petitioner offered those statements to prove the truth of the matter asserted therein – the effect of the “Hamlet Factor” on property values.

17. The hearsay statements do not carry with them any objective indicia of reliability. The statements do not fall within any of the exceptions to the hearsay rule set forth in Rules 803 or 804 of the Indiana Rules of Evidence. Furthermore, although Mr. Steinhilber testified that Exhibit 15 was in Ms. Folsie’s handwriting, Ms. Folsie did not sign or verify either document. The Board therefore sustains the Respondent’s objection to Petitioner’s Exhibits 14 and 15. Moreover, even if the Board were to consider those exhibits, they would have no impact on the Board’s decision. As with Mr. Steinhilber’s testimony concerning the “Hamlet Factor,” Ms. Folsie’s statements do nothing to quantify the effect of that factor on the market value-in-use of the subject property.

Analysis

18. The most applicable governing cases are:
- a) A petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Twp. Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also, Clark v. State Bd. of Tax Comm’rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998).
 - b) In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer's duty to walk the Indiana Board . . . through every element of the analysis”).
 - c) Once a petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the petitioner’s evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the petitioner’s evidence. *Id.*; *Meridian Towers*, 805 N.E.2d at 479.
19. The Petitioner did not provide sufficient evidence to support its contentions. This conclusion was arrived at because:
- a) The Petitioner raises essentially three claims in support of its position: (1) that the assessment exceeds the total cost of the subject land and improvements; (2) that the “Hamlet Factor” has depressed the value of “high-end” properties in the town of Hamlet; and (3) that the Respondent did not justify its assessment using market-based evidence such as an appraisal or the sale prices of properties that are comparable to the subject property. The Board addresses those contentions in turn.

- b) The 2002 Real Property Assessment Manual (“Manual”) defines the “true tax value” of real property as “the market value-in-use of a property for its current use, as reflected by the utility received by the owner or a similar user, from the property.” 2002 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.3-1-2). As set forth in the Manual, the appraisal profession traditionally has used three methods to determine a property’s market value: the cost approach, the sales comparison approach, and the income approach. *Id.* at 3, 13-15. In Indiana, assessing officials primarily use the cost approach, as set forth in the Real Property Assessment Guidelines for 2002 – Version A (“Guidelines”), to assess real property.
- c) A property’s market value-in-use, as ascertained through application of the Guidelines’ cost approach, is presumed to be accurate. *See* MANUAL at 5; *Kooshtard Property VI, LLC v. White River Twp. Assessor*, 836 N.E.2d 501, 505 (Ind. Tax Ct. 2005) *reh’g den. sub nom. P/A Builders & Developers, LLC*, 842 N.E.2d 899 (Ind. Tax 2006). A taxpayer, however, may offer evidence to rebut that presumption, as long as such evidence is consistent with the Manual’s definition of true tax value. MANUAL at 5. Thus, appraisals prepared in accordance with the Manual’s definition of true tax value may be used to rebut the presumption that an assessment is correct. *Id.*; *Kooshtard Property VI*, 836 N.E.2d at 505, 506 n.1 (“[T]he Court believes (and has for quite some time) that the most effective method to rebut the presumption that an assessment is correct is through the presentation of a market value-in-use appraisal, completed in conformance with the Uniform Standards of Professional Appraisal Practice. . .”). A taxpayer also may rely upon actual construction costs, sales information regarding the subject or comparable properties and any other information compiled in accordance with generally accepted appraisal principles. MANUAL at 5.
- d) The Petitioner offered one type of evidence generally recognized by the Manual - a summary of the actual costs of constructing the subject improvements. The summary reads as follows:

1. Owner was General Contractor. Total estimated cost of the house and garage was divided into the gross area of the house. The result was \$64.00 per square foot. As General Contractor, owner paid all of the bills. The costs came in as projected with the following exception. There was a revision in the basement when I decided to enclose the utility room and add some plumbing, which then prompted the bearing beam and supports to be eliminated and some additional wall to be built.			
2. Net change to cost -	Add		\$2,500
3. Cost of buildings, 1176 sq. ft. @ \$64			75,264
4. Less costs shifted from house to land (land costs a, b, c, d and e above)		DEDUCT	2,475
Total Building Value			
			\$75,289

Pet'r Ex. 6 at Attachment B. The “land costs” shifted from the house to the land as part of the Petitioner’s analysis included tapping fees, labor machinery and material for sewer and water service to the house, labor and machinery for “fill around the house,” seed and fertilizer, and “grading by the owner.” *Id.* Mr. Steinhilber did not elaborate on those costs at the hearing other than to testify that, as general contractor, he simply paid the bills, but that the carpenter brought in the subcontractors and “ran things.” *Steinhilber testimony.*

- e) The Petitioner’s evidence regarding the costs of construction lacks significant detail and is ambiguous. For example, in describing the costs of construction, the Petitioner’s summary indicates that the cost was based upon an estimate for constructing subject house and garage. The summary does not indicate that the estimated costs included costs of developing the land for improvements, such as hooking-up to utilities and landscaping. The Petitioner nonetheless deducts amounts for hooking up to sewer and water service and for seeding and fertilizing from the total cost of constructing the buildings. *See Pet'r Ex. 6 at Attachment B.* Moreover, the Petitioner did not submit any documents, such as written estimates or invoices, to support its summary or to clarify the ambiguities. The Board therefore gives little weight to the Petitioner’s summary of the costs of construction.
- f) Even if the Board were to give significant weight to the Petitioner’s summary of construction costs, demonstrating the costs of constructing the subject improvements, is only part of the equation. The cost approach to value is based on “the assumption that potential buyers will pay no more for [a] subject property . . . than it would cost them to purchase an equally desirable substitute parcel of vacant land and construct an equally desirable substitute improvement.” *MANUAL* at 13. Thus, the Petitioner was required to offer probative evidence regarding the market value-in-use of the subject land.
- g) The Petitioner did not offer any market-based evidence in that regard. Instead, the Petitioner calculated the value of the subject land based upon the adjusted base rate used to assess nearby farmland also owned by the Petitioner. *See Steinhilber testimony; Pet'r Ex. 6 at Attachment B.* That adjusted base rate presumably was determined pursuant to the Department of Local Government Finance’s rules for the assessment of agricultural land. *See REAL PROPERTY ASSESSMENT GUIDELINES FOR 2002 – VERSION A, ch. 2 at 99-120*(incorporated by reference at 50 IAC 2.3-1-2)(providing that, for the 2002 general reassessment, agricultural land should be assessed using a base rate of \$1050 per acre, and that the base rate should be adjusted using soil productivity factors). The Indiana Code, however, provides that land shall be assessed under the rules promulgated by the DLGF for the assessment of agricultural land only if the land is devoted to agricultural use. *Ind. Code § 6-1.1-4-13(a).* The subject property is not devoted to agricultural use, but rather is used as a residence.
- h) Indeed, the Petitioner’s reliance on the base rate utilized to assess agricultural land completely ignores the concept of value-in-use upon which Indiana’s current system

- of assessment is premised. *See* MANUAL at 2 (defining “true tax value” as “[t]he market value-in-use of a property for its current use, as reflected by the utility received by the owner or a similar user, from the property.”). While it is conceivable that both agricultural and residential land in a given area may have similar values-in-use, the Petitioner did not present any evidence to support such a finding in this case.
- i) Based on the foregoing, the Board finds that the Petitioner failed to present market-based evidence sufficient to establish a prima facie case of error in assessment.
 - j) The Petitioner’s evidence regarding the “Hamlet Factor” also lacks probative value. While a town’s demographics conceivably might affect the market value of real property situated within its borders, the Petitioner did not present any probative evidence to quantify the effect of Hamlet’s demographics on the market value-in-use of the subject property. At most, Mr. Steinhilber offered his conclusory opinion that, due to the presence of “welfare people,” the assessments of “high-end” properties should be reduced by twenty-five percent (25%). Conclusory statements, unsupported by factual evidence, are not sufficient to establish an error in assessment. *Whitley Products, Inc. v. State Bd. of Tax Comm’rs*, 704 N.E.2d 1113, 1120 (Ind. Tax Ct. 1998).
 - k) Finally, the Petitioner points to the fact that the Respondent did not present any market-based evidence of its own to support the assessment. Instead, the Respondent relied upon the mass-appraisal cost-approach set forth in the Guidelines. The Petitioner apparently contends that, once the Petitioner challenged the assessment, the Respondent should have obtained an appraisal or at least engaged in a sales comparison analysis to determine the market value-in-use of the subject property.
 - l) The Petitioner misapprehends the burden of proof in property tax appeals. As explained above, there is a presumption that an assessment prepared in accordance with the Guidelines is correct. *See* MANUAL at 5; *see also, Kooshtard Property VI*, 836 N.E.2d at 505. A taxpayer normally must introduce evidence probative of his property’s market value in order to overcome that presumption. *See id.* That evidence may take the form of an appraisal, but it also may consist of other types of market-based evidence. Unless and until a taxpayer presents such evidence, an assessor need not offer market-based evidence of its own. If, however, an assessor finds itself in the position of having to rebut market-based evidence presented by a taxpayer, the Board must evaluate the assessor’s evidence using the same standard that it applies to a taxpayer’s evidence. *See Kooshtard Property VI*, 836 N.E.2d at 506 n.6 ([T]o the extent that assessing officials themselves utilize other market value-in-use evidence to justify their assessments, their evidence must conform to the same standards to which they would hold taxpayers’ evidence.”). In this case, the Petitioner failed to introduce probative evidence of the subject property’s market value sufficient overcome the presumption that the assessment is correct. The Respondent, therefore, was not required to come forth with market-based evidence of its own.

Conclusion

20. The Petitioner failed to make a prima facie case. The Board finds in favor of the Respondent.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should not be changed.

ISSUED: October 11, 2006

Commissioner,
Indiana Board of Tax Review

IMPORTANT NOTICE

- Appeal Rights -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. You must name in the petition and in the petition's caption the persons who were parties to any proceeding that led to the agency action under Indiana Tax Court Rule 4(B)(2), Indiana Trial Rule 10(A), and Indiana Code §§ 4-21.5-5-7(b)(4), 6-1.1-15-5(b). The Tax Court Rules provide a sample petition for judicial review. The Indiana Tax Court Rules are available on the Internet at <<http://www.in.gov/judiciary/rules/tax/index.html>>. The Indiana Trial Rules are available on the Internet at <http://www.in.gov/judiciary/rules/trial_proc/index.html>. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>.