INDIANA TAX COURT
Cases Transmitted
Week of 2/11/13

Name: Sommerwood Homeowners Assoc. v. Hamilton Co. Assessor
Case No. 49T10-1302-TA-27
Date Filed: 2/8/13
Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
BINGHAM GREENEBAUM DOLL LLP
2700 Market Tower
10 West Market Street
Indianapolis, IN 46204
(317) 635-8900
Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.