

**INDIANA TAX COURT**

Cases Transmitted

Week of 8/31/09

Name: Grant County Assessor v. Kerasotes Showplace Theatres, LLC

Case No. 49T10-0908-TA-47

Date Filed: 8/31/09

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Type of Tax: Real – County assessor appeals IBTR determination. Question of law: whether sales leaseback transaction captures market value in use and whether rents are included in fee simple value of property; whether true tax value measures market value in use for current use or another use by another user.