



INDIANA TAX COURT

2024 Annual Report



Justin L. McAdam

TAX COURT JUDGE

APPOINTED

2023 by Gov. Eric J. Holcomb

EDUCATION

Purdue University
Indiana University
Harvard Law School



TAX COURT SENIOR JUDGE

Martha Blood Wentworth



COURT ADMINISTRATOR

Karyn D. Graves



SENIOR LAW CLERK

Brandee A. Chanin



LAW CLERK

Stephen Madden

Indiana's Tax Appeal System Ranked #1



The Council On State Taxation (COST) is a national trade association representing more than 500 multistate corporations doing business in the United States and internationally. It regularly evaluates how states handle tax disputes to assess the fairness of each state's system. For the second time in a row, COST's Scorecard on State Tax Appeals & Procedural Requirements ranks Indiana's tax appeal system #1 in the nation due in part to the structure of Indiana's Tax Court.

Legacy of Justice: Indiana Tax Court's Pioneering Judges Honored at Statehouse



commemorating these pioneering jurists who served consecutively from the court's establishment in 1986 through 2023.

Judge Fisher, who served as the inaugural Tax Court judge from 1986 to 2011, established many of the foundational principles that would guide Indiana tax jurisprudence. During his 25-year tenure, he helped shape the newly created court into a respected judicial institution.

Judge Wentworth succeeded Judge Fisher in 2011 and served until 2023, building on her predecessor's legacy while further developing Indiana's tax jurisprudence. Her tenure was marked by thoughtful analysis and careful consideration of complex tax matters affecting both individuals and businesses throughout Indiana.

The Indiana Statehouse hosted a portrait dedication ceremony on December 6, 2024, honoring the first two judges of the Indiana Tax Court: the Honorable Thomas Fisher and the Honorable Martha Blood Wentworth. The ceremony marked a significant milestone in the court's history, celebrating the installation of portraits

Case Highlights

30 Cases Disposed

Cases Pending 1/1/24	Cases Filed	Cases Disposed	Cases Pending 12/31/24
30	14	30	14

4 Indiana Dept of Revenue

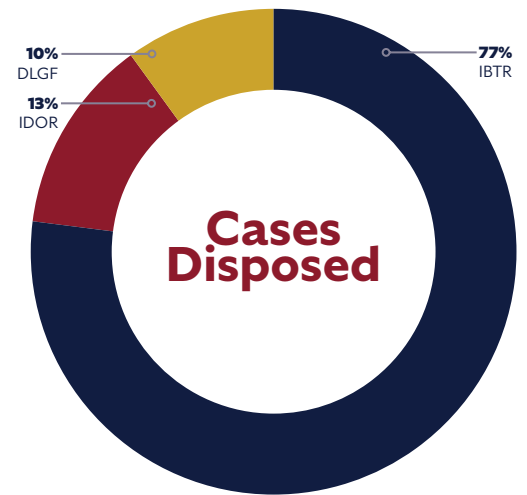
- 1 Sales & Use
- 2 Adjusted Gross Income
- 1 Fuels

23 Indiana Board of Tax Review

- 22 Real Property
- 1 Personal Property

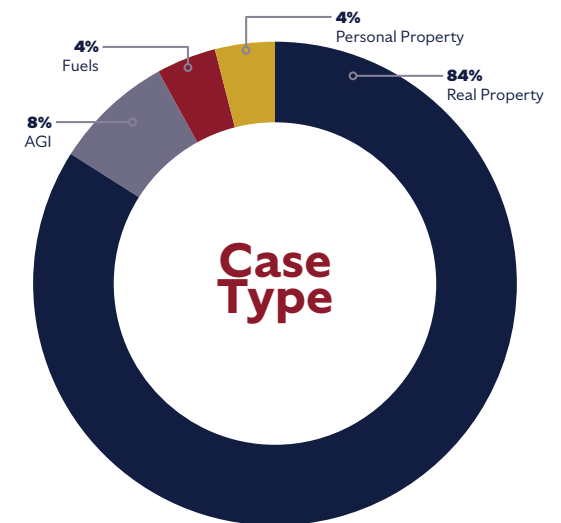
3 Dept of Local Govt Finance

- 3 Real Property



24 Published Decisions

Case Type	Outcome
2 Adjusted Gross Income	13 Affirmed
1 Fuels	4 Reversed & Remanded
20 Real Property	1 Remanded
1 Personal Property	6 Other



14 Cases Pending

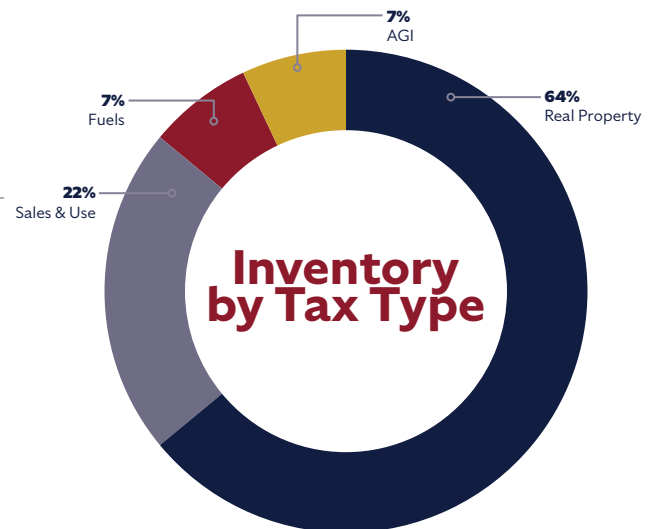
as of 12/31/24

3 Sales & Use

- 1 Adjusted Gross Income

1 Fuel

- 9 Real Property



Motions filed excluding Motions for Summary Judgment & Motions to Dismiss: **76**

Orders on motions excluding Motions for Summary Judgment & Motions to Dismiss: **72**

About the Indiana Tax Court

The Legislature established the Indiana Tax Court, effective July 1, 1986, to assure a body of consistent, binding tax law in Indiana. Accordingly, the Legislature conferred exclusive jurisdiction to the Tax Court over cases that both arise under Indiana’s tax laws and are initial appeals of final determinations from the Indiana Department of Revenue (DOR), Indiana Board of Tax Review (IBTR), or Department of Local Government Finance (DLGF).

The Tax Court is an appellate court with unique characteristics in comparison to other appellate courts. Even though property tax appeals from the IBTR or DLGF are confined to reviewing the agency’s administrative record, these appeals generally are not governed by Indiana’s Appellate Rules. Moreover, the Tax Court hears DOR appeals de novo—holding evidentiary trials, hearings, and oral arguments—but the resulting written decisions, just like other appellate decisions, are binding and set precedent unless reversed by the Supreme Court.



The Tax Court has one judge who is appointed by the Governor from three attorneys recommended by the Indiana Judicial Nominating Commission led by the Chief Justice. After appointment, the judge serves until a retention vote is held in the first general election after two years from the date of the initial appointment. If retained by the voters, the judge serves an additional ten-year term.

Tax Court Proceedings

By statute, a party to a case filed in the Indiana Tax Court may request to have evidentiary proceedings conducted in any of the following counties: Allen, Jefferson, Lake, Marion, St. Joseph, Vanderburgh, and Vigo. Typically, proceedings held in Marion County are held in the Court of Appeals Courtroom at the Indiana Statehouse. Proceedings held in one of the other six counties are usually conducted in the courtrooms of the county circuit or superior courts. Oral arguments are broadcast live on the web, recorded by the Tax Court staff, and may be viewed online. Trials are open to the public but are not webcast live or recorded.

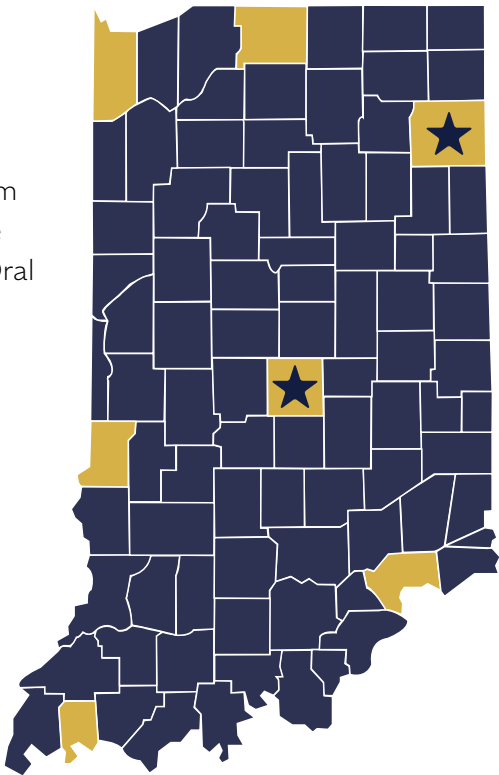
2024 Proceedings

Marion County:

- 3 Oral Arguments
- 5 Hearings

Allen County:

- 1 Oral Argument
- 1 Hearing



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This report reflects the work of the Indiana Court for the period of January 1, 2024 through December 31, 2024. Information about the Indiana Tax Court and the Indiana Judicial Branch can be found online at courts.in.gov/tax.