Cases Transmitted by Week

INDIANA TAX COURT

Week of February 12, 2024

City of Carmel v. Department of Local of Government Finance

Case No.
24T-TA-00003

Date Filed
2/16/24

Attorneys
Nathan J. Hagerman, Ashley M. Ulbricht

Type of Tax
Real property - The City challenges whether the Department of Local Government Finance abused its discretion in denying a portion of the City's excess levy appeal for the 2024 budget year.

Week of February 26, 2024

New Cingular Wireless PCS, LLC v. Ind. Dep't of State Revenue

Case No.
24T-TA-00004

Date Filed
3/1/24

Attorneys
Benjamin A. Blair, Daniel R. Roy

Type of Tax
Sales & Use - The Taxpayer challenges the Indiana Department of State Revenue's determination that its cell phone purchases do not qualify for a use tax exemption under Indiana Code § 6-2.5-5-13, and

questions whether applying use tax to these purchases violates the United States and Indiana Constitutions.

Week of March 18, 2024

Alice Luebke, *et al.* v. Department of Local Government Finance

Case No.
24T-TA-00007

Date Filed
3/21/24

Attorneys
James P. Fenton

Type of Tax
Real Property - The Taxpayers contest the Indiana Department of Local Government Finance's approval of a lease agreement for a new jail construction between Allen County (as lessee) and the Allen County Building Corporation (as lessor), raising objections on two alternative grounds. Their primary concern questions whether Indiana's lease-purchase statutes allow Allen County to transfer and then lease back the already-owned Allen County Courthouse, given the absence of outstanding revenue bonds for refinancing and the Courthouse's pre-owned status. Alternatively, they question whether Allen County Resolution No. 2023-11-16-01 satisfies the "determination of need" criteria under Indiana Code § 36-1-10-7.

Week of April 1, 2024

Muir Woods Section One Assn., Inc., *et al.* v. Marion County Assessor

Case No.
24T-TA-00008

Date Filed
3/29/24

Attorneys
James K. Gilday

Type of Tax
Real Property – Taxpayers challenge their 2001 through 2003 assessments, claiming they are entitled to a refund because their common area land did not receive the proper base rate discount and was subject to double taxation.

Madison County Assessor v. Kohl's Indiana LP

Case No.

24T-TA-00009

Date Filed
4/4/24

Attorneys
Marilyn S. Meighen, Brian A. Cusimano, Zachary D. Price

Type of Tax
Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in adopting the taxpayer's appraisal valuation conclusions and then deciding that the taxpayer made a prima facie case for an assessment reduction.

Week of April 15, 2024

Madison County Assessor v. Lowe's Home Centers, LLC

Case No.
24T-TA-00010

Date Filed
4/15/24

Attorneys
Marilyn S. Meighen, Brian A. Cusimano, Zachary D. Price

Type of Tax
Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred in determining that he bore the burden of proof during the administrative appeal proceeding.

Week of June 3, 2024

Indiana American Water Co., Inc. v. Ind. Dep't of State Revenue

Case No.
24T-TA-00011

Date Filed
6/5/24

Attorneys
M. Patrick Yingling

Type of Tax
Sales & Use – Taxpayer challenges whether it is entitled to a refund for sales and use taxes paid on purchases of waterwork materials, which were either used in the production of water for sale or purchased to comply with Indiana's environmental laws.

Week of June 3, 2024

Albert H. Schumaker II & Nannette Russell v. Bartholomew County Assessor

Case No.
24T-TA-00012

Date Filed
6/6/24

Attorneys
Melissa G. Michie

Type of Tax
Real Property – The Taxpayers challenge whether the Indiana Board of Tax Review erred in upholding the Bartholomew County Assessor’s valuation of their property for tax year 2022.

Week of October 14, 2024

David A. and Nichelle L. Gertz v. Porter County Assessor

Case No.
24T-TA-00013

Date Filed
10/15/24

Attorneys
David A. Gertz, *pro se*

Type of Tax
Real Property – The Taxpayers challenge the Indiana Board of Tax Review’s final determination, which denied their motion for preliminary injunction, denied their motion for sanctions, and reduced their 2022 property assessment to the previous year’s value.

Week of October 21, 2024

Taxpayer 12 v. Indiana Dep’t of Revenue

Case No.
24T-TA-00014

Date Filed
10/23/24

Attorneys
Renee Babcoke

Type of Tax
AGIT – The Taxpayer challenges whether the Department of Revenue erred when it determined that she owed additional income tax for the 2018 tax year.

Week of November 10, 2024

Vassil M. Marinov v. Indiana Board of Tax Review

Case No.
24T-TA-00015

Date Filed
11/6/24

Attorneys
Vassil M. Marinov, *pro se*

Type of Tax
Real Property – The taxpayer challenges the Indiana Board of Tax Review's denial of his motion to reschedule and hold an administrative hearing in person instead of by telephone.

Ovidiu Ciceu v. Robert Woodward aka Knox County Assessor

Case No.
24T-TA-00016

Date Filed
11/10/24

Attorneys
Ovidiu Ciceu, *pro se*

Type of Tax
Real Property – The taxpayer challenges whether the Indiana Board of Tax Review erred in valuing his residential property, claiming he received no notice of the assessment increase and that the evidence does not substantiate this increase.

Week of December 16, 2024

Northern Indiana Public Service Company, LLC v. Ind. Dep't of Revenue

Case No.
24T-TA-00017

Date Filed
12/13/24

Attorneys

Randal J. Kaltenmark, Steven A. Baldwin

Type of Tax
Sales & Use – The taxpayer challenges the Indiana Department of Revenue's determination that its purchases of certain items are ineligible for the public transportation exemption.

Week of December 30, 2024

United Parcel Service, Inc. v. Ind. Dep't of State Revenue

Case No.
24T-TA-00018

Date Filed
12/30/24

Attorneys
Maggie L. Smith

Type of Tax
Fuels – The taxpayer challenges the Indiana Department of Revenue erred when it determined that the taxpayer was not entitled to refund of special fuel tax.