
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Frequently Asked Questions

Appeals and PTABOA Best Practices Webinar

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- 1. An assessor reclassifies an existing agricultural property to commercial without notice to the taxpayer. Is this considered an objective appeal when there has been no change in the use or improvements to the property for decades?**

This would be case/fact specific. While it could be viewed as an objective appeal, there must have been some impetus for the change. Also, the assessed value likely changed with the classification; hence, it would probably be a "subjective" appeal. Note: The assessor should send a Notice of Assessment if there is a re-classification and likely resulting change in assessed value.

- 2. Can the commissioners pass an ordinance to remove the Level II certification requirements?**

An ordinance would probably not be required to remove the Level II/III requirements for PTABOA appointments; however, it would officially document the decision.

- 3. Can you give an example of why someone would appeal based on the legality or constitutionality of a property tax or assessment? FYI their property was reassessed during cyclical with objective changes**

Some taxpayers, for example, "Sovereign Citizens," believe that they should not have to pay property taxes, and they may appeal citing the legality/constitutionality of the assessment/taxes.

- 4. Does the taxpayer need to justify the new assessed value with objective (yes/no) change or is the updated assessment including change considered correct? Example no brick on the house and that component was removed with objective F130 appeal. Is the corrected value up for review?**

This would be case/fact specific. However, if the assessing official made a change to the underlying parcel characteristics (e.g., removing the brick siding), it is presumed to be correct. The assessing official should send a Notice of Assessment reflecting a change in value, which would allow the taxpayer the opportunity to appeal.

5. For a 5 member board, can we still hold hearings if only 3 can attend?

Yes, as long as a quorum exists. Also, HEA 1454 amends Ind. Code § 6-1.1-28-1 by removing the requirement that the majority of a PTABOA, in order to constitute a quorum for official business, must include at least one certified level two or level three assessor-appraiser. However, there is still the requirement that the PTABOA must have at least one certified level two or level three assessor. This requirement can be waived by the fiscal body or the board of county commissioners.

6. How does a level 3 assessor inquire about open positions on a PTABOA?

A person should reach out to the county assessor to see if there are any vacancies, and would they be a potential good fit. Or an individual could reach out to the appointing body (county fiscal body and/or board of county commissioners).

7. If a 2021 appeal has been ruled on by the Tax Court, and a new opinion under a different petitioner has been rendered on a similar case, which could cause the initial ruling to change, can the petitioner appeal this decision a second time?

Each year stands alone and the taxpayer would only get one appeal opportunity. A Tax Court ruling could possibly be used as a basis for a future appeal if the circumstances are similar/comparable.

8. If a continuance is granted does the 30-day notice become void at that point or do we have to give another 30-day notice for the new hearing date?

The PTABOA is required to give 30 days' notice of the hearing per Ind. Code § 6-1.1-15-1.2(d). The taxpayer and the assessor can agree to a shorter notice period.

9. If a petitioner filed an appeal on a vacant parcel in one year, and the next year split that parcel into two, would they carry the burden on the appeals even though they raised by over 5%?

This would be case/fact specific. However, since the taxpayer presumably initiated the parcel split, they would probably bear the initial burden of proof although the assessed value changed by more than 5%.

10. If your fiscal body has waived the Level 1 and 2 requirements; does the fiscal body have to waive that each year if your board members do not change?

Although the board members may not change, the fiscal body should waive the requirement each year.

11. Is the assessor allowed to view the petitioner's evidence before it presents its case before the PTABOA?

Since both parties should exchange information/evidence prior to the informal conference, the assessor would be allowed to view the petitioner's evidence (and vice versa).

12. Is this presentation being recorded?

Yes. All prior webinars are available on the [Department's website](#).

13. Should members of PTABOA strictly review the evidence presented or are they allowed to review MLS listings and other approved sources to reach a determination?

The appeal should be determined on the evidence/documentation presented.

14. Were there legislative changes this year that prevented the PTABOA from raising an assessment?

HEA 1454 amends Ind. Code § 6-1.1-15-1.2 to address assessment appeals, including additional restrictions. This section specifies that a determination of an appealed assessed value: (1) by a county or township official resulting from an informal meeting; or (2) by a county board resulting from an appeal hearing may be less than or equal to the original appealed assessed value at issue but may not exceed the original appealed assessed value at issue. However, an increase in assessed value that is attributable to substantial renovations, new improvements, zoning changes, or a change in use is excluded from these limitations. These restrictions only apply to appeals before the PTABOA.

15. What is the typical IBTR timing between filing and hearing? What is the current backlog? Seems only a dozen or so cases get resolved each month.

The IBTR should be contacted to find out the approximate timeframe for hearings and their backlog.

16. When the PTABOA board decides on an appeal, should this decision be recorded?

Record keeping is a local control decision; however, a "best practice" would be to keep minutes of the meeting, including the vote on each appeal. As a best practice, meetings should also be recorded with a recording device and saved.

17. Why are the taxes so inconsistent from property to property?

Taxes are determined based upon multiple factors, often determined at the local level including: the assessed value, deductions, tax rates, etc.

18. Does the council and commissioners have to appoint members or is that a local control thing?

Yes, per Indiana Code 6-1.1-28-1, the council and commissioners appoint the members.

19. If they do have to appoint them, how would I go about letting them know this? Would I bring it up to them at a meeting?

You should contact the county commissioner president and the county council president to let them know about the appointment requirements. You may also want to consult with your county attorney.

20. Should the assessor be running/conducting the PTABOA meeting since we are the secretary?

The PTABOA president should be the person who conducts the meeting.