Department of Local Government Finance

Property Tax Assessment Appeals

FACT SHEET

November 2025

A taxpayer may appeal their assessment by filing the Taxpayer's Notice to Initiate an Appeal form ("Form 130") with the assessing official. The taxpayer must file a separate petition for each parcel. The petition may be filed any time after the assessing official's action, but not later than the following:

a) June 15 of the assessment year, if the notice of assessment (Form 11) is mailed by the county before May 1 of the assessment year; or

b) June 15 of the year in which the tax bill is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year.

Indiana law does not require a taxpayer to submit an appraisal of the subject property to appeal the assessment. While the Indiana Tax Court has held that an appraisal properly trended to the appropriate valuation date is the best evidence, it is not the only acceptable evidence. In an appeal, the assessment last determined by an assessing official is presumed to be equal to the property's true tax value until rebutted by evidence presented by the parties. However, the county or township assessor has the burden of proof in an appeal where the assessment increased by more than 5% over the preceding assessment date. The burden of proof does *not* shift to the county or township assessor if the assessment increase was based on substantial renovations or new improvements, zoning, or uses that were not considered in the assessment for the prior year.

Upon receipt of the petition, Ind. Code § 6-1.1-15-1.2 specifies that the assessing official shall schedule a preliminary informal meeting for resolving the appeal. At the time of the meeting, the taxpayer and the assessing official shall exchange information that each party is relying on to support their respective position. After the meeting, the assessing official shall report to the county Property Tax Assessment Board of Appeals ("PTABOA") on the results of the meeting. The PTABOA shall hold a hearing not later than 180 days after the appeal petition filing date. The PTABOA shall mail notice of the date, time, and place fixed for the hearing at least 30 days before the hearing. Upon the showing of good cause, the PTABOA shall grant a written request for continuance filed at least 10 days before the hearing. The taxpayer may withdraw an appeal by filing a written request at least 10 days before the hearing. If a taxpayer or tax representative fails to appear at the hearing and a request for continuance is denied or not filed, a request for the PTABOA to take action without a hearing is not filed, or a withdrawal of the appeal is not timely filed, the county assessor may impose a $50 penalty. A penalty may be appealed.

If a taxpayer is not satisfied with the decision of the PTABOA or if the PTABOA fails to issue a determination before 180 days have passed since the filing of the petition, the taxpayer may appeal to the Indiana Board of Tax Review ("IBTR") by filing a Petition for Review of Assessment form ("Form 131"). After being heard by the IBTR, taxpayers may also seek review by the Indiana Tax Court and, subsequently, the Indiana Supreme Court.

FACTS

Form 130:

https://forms.in.gov/Download.aspx?id=6979

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Pertinent Evidence to Support a Taxpayer's Case:

- A sale of the subject property
- Sales of comparable properties
- Purchase offers
- An appraisal prepared by a licensed appraiser
- For income producing property: capitalized income and expense information

Frequently Asked Questions

Q: How do I know if my new assessed value is correct?
A: The assessed value should reflect the price that would induce the owner to sell the property and a price at which the buyer would agree to purchase the property, reflecting its current use at the time of assessment. For 2025 Pay 2026 property taxes, sales from 2024 were used to determine the assessed value as of January 1, 2025.

Q. Who should I contact to initiate an appeal of the assessed value of my property?
A: The appeals process begins with written notification to your local assessing official. Appeals begin at the local level and can be appealed to the state (through the Indiana Board of Tax Review ("IBTR")) only after being reviewed locally.

Q: When should I initiate an appeal?
A: If you receive a Form 11 or Form 11-A, you should initiate an appeal by June 15. If no Form 11 of Form 11-A is sent, the tax bill serves as the notice of assessment, and you should initiate an appeal by June 15 of the year the tax bill was sent.

Q: What is the PTABOA?
A: The PTABOA is a three (3) or five (5) member board of individuals who are "knowledgeable in the valuation of property." The county commissioners may determine whether to have a three or five member PTABOA. The county assessor is a non-voting member of the PTABOA regardless of the number of members. The members are appointed by the county commissioners and the county council.

Q: What is the IBTR?
A: The IBTR is the state agency charged with hearing appeals from the PTABOA. A taxpayer who disagrees with the PTABOA's determination may petition the IBTR for further review. More information about the IBTR is available online at: http://www.in.gov/ibtr.

Q: Do I need a tax representative in the appeal process?
A: No. Taxpayers may represent themselves. Additionally, the property owner may appoint a relative to represent them before the PTABOA. However, the relative may not represent the owner before the IBTR.

Q: Is an appraisal required as evidence when appealing an assessment?
A: No. State law does not require a taxpayer to submit an appraisal of the subject property in order to appeal the assessment. Information about acceptable evidence to support an appeal is available at https://www.in.gov/ibtr/guide-to-appeals/evidence-in-property-tax-appeals/.

Q: What happens if the PTABOA denies my appeal and I still disagree?
A: A petitioner may appeal the PTABOA decision to the IBTR. After being heard by the IBTR, taxpayers may then seek review by the Indiana Tax Court.

Q: I know my assessment is incorrect and I am filing an appeal. Do I have to pay the full amount of my tax bill, or can I wait for the results of my appeal?
A: If you have initiated an appeal, you may pay only an amount of taxes based on the immediately preceding year's assessment pending a final determination of your appeal. If you do not pay this amount when the property tax installment is due, you will be considered delinquent and assessed penalties based on that delinquency.

For example, your property was assessed at $200,000 this year. You file an appeal contesting this assessment. Last year your property was assessed at $100,000. You may pay taxes based on an assessed value of $100,000 during the pending appeal with no penalty.