

REPRESENTATIVES FOR PETITIONERS: Joshua Neal, William Ramsey, Barrett McNagny
LLP

REPRESENTATIVES FOR RESPONDENT: Brian Cusimano, Attorney at Law; Marilyn
Meighen, Attorney at Law

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

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|--------------------------------------|---|---------------------------------------|
| AMBASSADOR CAMPUS PROPERTIES LLC |) | Petition Nos.: 02-074-22-2-8-00542-23 |
| n/k/a THE SUMMIT FW LLC ¹ |) | 02-074-22-2-8-00543-23 |
| |) | 02-074-22-2-8-00544-23 |
| Petitioner, |) | 02-074-22-2-8-00545-23 |
| |) | 02-074-22-2-8-00546-23 |
| v. |) | 02-074-24-2-8-00537-24 |
| |) | 02-074-24-2-8-00538-24 |
| ALLEN COUNTY ASSESSOR, |) | 02-074-24-2-8-00539-24 |
| |) | 02-074-24-2-8-00540-24 |
| Respondent. |) | 02-074-24-2-8-00541-24 |
| |) | |
| |) | Parcel Nos: 02-12-14-351-001.000-074 |
| |) | 02-12-14-308-018.000-074 |
| |) | 02-12-14-308-019.000-074 |
| |) | 02-12-15-476-028.001-074 |
| |) | 02-074-9117197 |
| |) | |
| |) | Assessment Years: 2022 & 2024 |

FINAL DETERMINATION

The Indiana Board of Tax Review (“Board”) having reviewed the facts and evidence, and having considered the issues, now finds, and concludes the following:

I. INTRODUCTION

1. Ambassador Campus Properties LLC n/k/a The Summit FW LLC (“Ambassador”),

¹ All but two of the petitions were filed under the name Ambassador Campus Properties LLC. The other two, both of which involved personal property, were filed under the entity’s current name, The Summit FW LLC.

which is part of a larger “for-profit philanthropic investment firm,” seeks a charitable-purposes exemption for a former college campus it leased as office space to a mix of for-profit and nonprofit organizations and the personal property therein. To qualify for an exemption, Ambassador needed to demonstrate that the property was owned for exempt purposes and was predominantly occupied and used for those same purposes.

Furthermore, because a lack of unity in the property’s ownership, occupancy, and use existed, Ambassador needed to show that each entity possessed its own exempt purpose.

2. We find that the evidence failed to establish that Ambassador’s ownership of the real estate was motivated by a charitable purpose. Additionally, the evidence did not demonstrate that exempt uses predominated over non-exempt uses for most portions of the property. Finally, Ambassador failed to identify or document the specific use of its personal property. We therefore find that Ambassador failed to meet its burden of proving by a preponderance of the evidence that its real and personal property qualified for a charitable exemption.

II. PROCEDURAL HISTORY

3. The property at issue has received an exemption from property taxation since at least 2011. On November 9, 2022, the Allen County Property Tax Assessment Board of Appeals (“PTABOA”) notified Ambassador that it had questions regarding the exemption and invited a response at a hearing scheduled for December 15, 2022. Subsequently, on July 18, 2023, the PTABOA determined that Ambassador’s real and personal property were 100% taxable for the January 1, 2022, assessment date. Ambassador then timely appealed those determinations to this Board.
4. On April 1, 2024, Ambassador filed new exemption applications for its real and personal property for the January 1, 2024, assessment date. After the PTABOA determined the property was 100% taxable on July 26, 2024, Ambassador again petitioned this Board for review.

5. On May 28, 2025, our designated administrative law judge, Erik Jones (“ALJ”), held a consolidated virtual hearing on Ambassador’s 2022 and 2024 exemption appeals. Neither the ALJ nor the Board conducted an inspection of the property. William Ramsey appeared as counsel for Ambassador, and Brian Cusimano appeared as counsel for the Assessor. Zach Lesser and John Swihart provided sworn testimony.

6. Ambassador submitted the following exhibits:

- Exhibit 1 PowerPoint slides titled “The Summit Program,”
- Exhibit 2 Due diligence worksheet for Healthier Moms and Babies program, dated Apr. 13, 2017,
- Exhibit 3 Proposal form for Healthier Moms and Babies,
- Exhibit 4 Compatibility evaluation form for Healthier Moms and Babies,
- Exhibit 5 Capital expenditure details for The Summit, 2018-2024,
- Exhibit 6 Partner guidelines, revised 2019,
- Exhibit 7 Prospective partner “phase gates” worksheet, dated July 16, 2014,
- Exhibit 8 The Summit partner benefits document,
- Exhibit 9 Strategic pillars for The Summit’s “Shared Campus, Thriving Community” plan,
- Exhibit 10 Prospective Partner checklist,
- Exhibit 11 New partner orientation document,
- Exhibit 12 New partner onsite benefits document.

7. The Assessor submitted the following exhibits:

- Exhibit A 2020 Income Statement for The Summit FW LLC,
- Exhibit B 2021 Income Statement for The Summit FW LLC,
- Exhibit C 2022 Income Statement for The Summit FW LLC,
- Exhibit D 2020-2024 Income Statement spreadsheet for The Summit FW LLC,
- Exhibit E Detailed ownership outline for Ambassador Enterprises, LLC,
- Exhibit F 2022-2024 income statements for VIA Developments,
- Exhibit G Campus map of Taylor University Fort Wayne, including buildings occupied by The Summit,
- Exhibit H Rent roll analysis for Ambassador Campus Properties, dated April 29, 2025,
- Exhibit J Rent roll – occupancy summary for The Summit, dated Feb. 1, 2023,
- Exhibit K 2022 Annual report entitled “People, Partners, Performance”,
- Exhibit L Online marketing documents,
- Exhibit M Tenant descriptions for 2022 through 2024,

| | |
|------------|---|
| Exhibit R | Second amendment to lease agreement between The Summit and Gen-D, LLC, dated Nov. 28, 2022, |
| Exhibit S | Lease agreement between The Summit and Gen-D, LLC, dated March 29, 2021, |
| Exhibit T | Predominant use summary for 2022, |
| Exhibit U | Lease agreement between Ambassador Campus Properties, LLC, and Sattva Yoga, dated July 15, 2019, |
| Exhibit V | 2023 rent roll, |
| Exhibit X | 2024 rent roll, |
| Exhibit Y | Summit FW total investment basis for year-end 2024, |
| Exhibit Z | Lease agreement between Ambassador Campus Properties and Pine Hills Church, Inc. dated April 6, 2017, |
| Exhibit AA | Lease agreement between The Summit and Living Well Therapeutic Massage, LLC, dated Sept. 6, 2023, |
| Exhibit AB | First Amended and Restated Operating Agreement for Ambassador Realty Group, LLC, dated Dec. 31, 2019, |
| Exhibit AC | Deposition transcript of Zach Lesser, dated January 29, 2025, |
| Exhibit AD | Petitioner's responses to Respondent's second set of requests for admission, interrogatories, and requests for production of documents, |
| Exhibit AE | Petitioner's responses to Respondent's first set of discovery requests. |

8. The record also includes the following: (1) all pleadings, briefs, and documents filed in these appeals, (2) all orders, and notices issued by the Board or ALJ; (3) the parties' Joint Stipulations; and (4) a transcript of the hearing.

III. FINDINGS OF FACT

A. Ambassador and two related entities

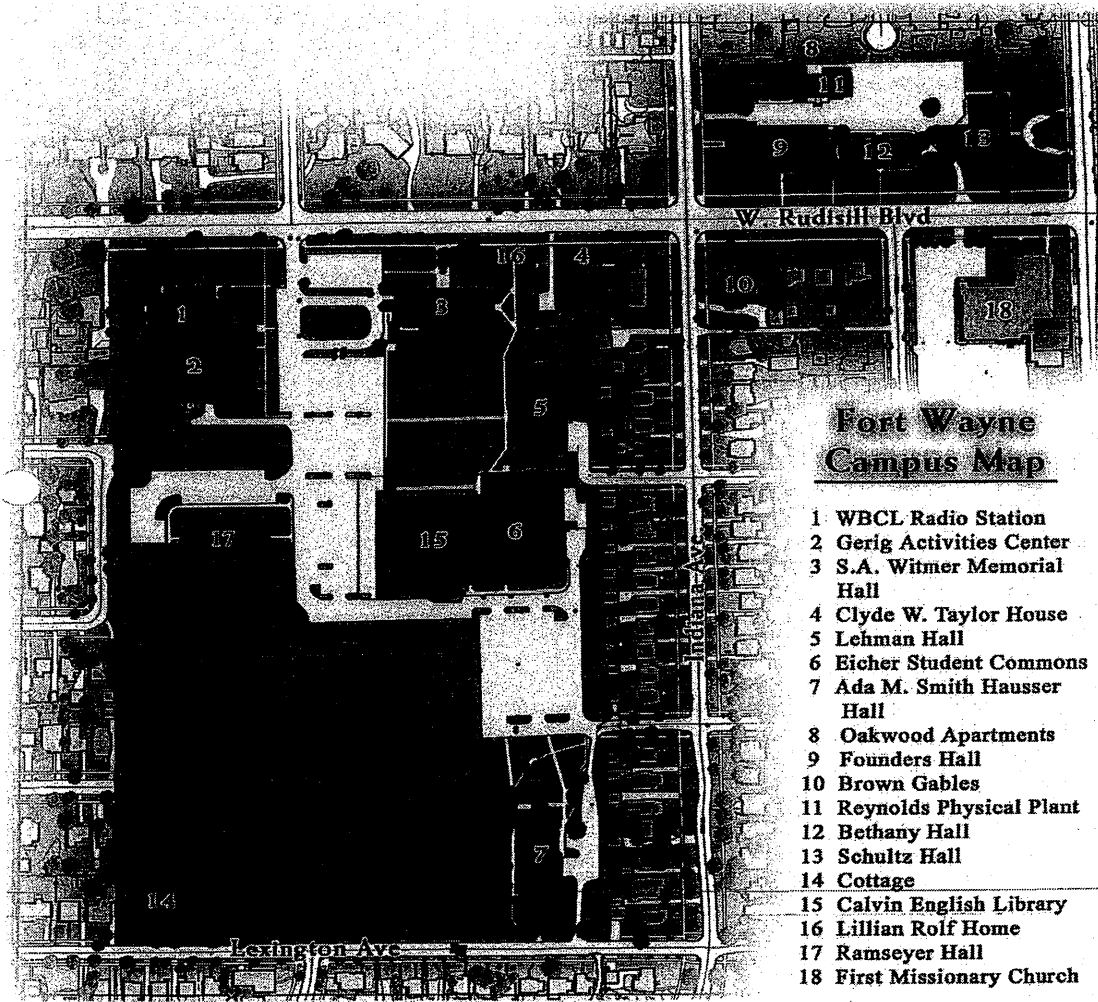
9. Daryle Doden ("Doden") and his wife Brenda own a private equity firm known as Ambassador Enterprises LLC ("Ambassador Enterprises"), with Doden holding a [REDACTED] interest and Brenda holding a [REDACTED] interest. Doden describes his operation as a "for-profit philanthropic investment firm" that has annually donated between [REDACTED] and [REDACTED] to various nonprofit organizations in Fort Wayne. *Exs. E, K; Tr. at 21-22, 35, 38, 102, 140.*

10. Ambassador Enterprises, in turn, wholly owns V2 Ventures LLC (formerly VIA Developments LLC) (“V2”), a real estate development, management, and investment company.² Ambassador Enterprises’ promotional materials describe V2’s vision as “designed to invest in community betterment, and by doing this generate real estate investment returns through long-term capital growth and appreciation.” V2 is the sole member of Ambassador. *Exs. E, K at 11; Tr. at 98.*
11. Like V2, Ambassador is an affiliate of Ambassador Enterprises’ investment firm. Although Ambassador owns the property, it has no employees; consequently, it contracted with V2 to manage and operate the property. *Exs. AC at 16-17, E; Tr. at 20-21, 95, 98-99, 137-38.*
12. Neither the articles of organization nor the operating agreements for Ambassador Enterprises, V2, or Ambassador are in evidence. Each entity, however, maintains an independent governing board. Ambassador’s sole witness was Zach Lesser, V2’s president and a former officer for Ambassador Enterprises. *Ex. E; Tr. at 19-22, 95-99, 101, 131, 137-38.*
13. While Ambassador Enterprises controls a nonprofit entity exempt from federal income taxation under Internal Revenue Code Section 501(c)(3), that entity is outside the chain of ownership for the property at issue in these appeals. *Tr. at 97.*

B. The Subject Property

14. The real estate at issue, which we will refer to as the “Campus,” is part of what formerly was Taylor University—a bible college that ceased operations sometime during or before 2011. This map depicts the property as it existed while still owned by Taylor:

² V2 Ventures acquired VIA Developments’ assets. *Ex. AC at 6.* For simplicity’s sake, we will refer to V2 when referencing either VIA Developments or V2 Ventures.



Ex. G.

15. As of 2022, the Campus comprised approximately 22 to 24 acres³ and included Buildings 2, 3, 5, 6, 7, 8, 12, 13, 15, and 17.⁴ Buildings 6 and 15 were interconnected. While Buildings 2, 3, 5, 6/15, and 17 were partially occupied by tenants, Buildings 7, 8, 12, and

³ There is conflicting evidence about how much land is included in the Campus. Ambassador’s promotional materials refer to 22 acres, while Lesser testified that the property covered 24 acres. It is unclear, however, whether either reference includes the “North Campus: the portion of the property north of Rudisill Boulevard in the northeast corner of the map. Lesser indicated that Ambassador consciously treats it separately from the rest of the property, which he referred to as the “Summit Campus.” Exs. 8; AC at 42; Tr. at 97.

⁴ Buildings 1 and 18 are not part of the Campus. In addition, Buildings 4, 9, 10, 11, 14, and 16 were excluded from the Campus as of the January 1, 2022, assessment date, having been either demolished or sold to third parties prior to that date. Exs. AC at 41-43, G-H; Tr. at 151-57.

13 were entirely vacant and remained so until their demolition in 2023. *Exs. AC at 41-43, G-H; Tr. at 151-57.*

16. Buildings 2, 3, 5, 6/15, and 17 range in size from 11,338 square feet to over 90,000⁵ square feet. Collectively, these buildings house diverse functional areas, including office space; event space, such as an auditorium and meeting areas; a “retreat center” for lodging; multiple kitchens; and a state-of-the art “athletic center” equipped with a full basketball court and fitness equipment. *Ex. H; Tr. at 29, 74-75, 92, 152.*
17. The Campus also includes two tax parcels in the south and southeast portions of the property that consist of vacant land, including athletic fields. *Exs. AC at 43, G; Tr. at 153.*

C. Acquisition, operation, and use of the Campus

18. After ceasing operations, Taylor initially consulted with Ambassador Enterprises about what the highest investment use of a former bible college would be. While several organizations proposed converting the property for uses such as multi-family housing or a school, Ambassador Enterprises proposed developing the site as an aggregator of non-profit organizations. Taylor chose this proposal, leading to the creation of the entity known as Ambassador to acquire and manage the property. *Tr. at 22-23, 98.*
19. Doden planned to use the property to attract local nonprofit organizations and encourage them to work collaboratively to address systemic issues (e.g., low-income housing needs, food assistance, elderly support, and assistance to single or widowed mothers) in the greater Fort Wayne area, specifically within the 46807 zip code. As Lesser put it, the plan was to “attract some of the best of the best nonprofits . . . together where we could get them to work outside their silos.” To that end, Ambassador and V2 characterize the organizations leasing space at the Campus as “partners” rather than tenants. *Tr. at 22, 30-31, 34.*

⁵ This includes the combined area of Buildings 6 and 15.

20. Since at least 2018, V2 has managed the Campus in accordance with its operating agreement and subject to limitations imposed by Doden. V2 advertises space at the Campus through a broker on commonly available listing sites. Although not mentioned in its advertisements, V2 evaluates potential tenants based on their alignment with Ambassador's five "strategic pillars": (1) academics and education; (2) economic development; (3) health and wellness; (4) social sustainability; and (5) spiritual vitality. Ambassador developed these pillars following paid consultations with industry experts and firms on community improvement and sustainability strategies. *Ex. 9; Tr. at 39-45, 112-13.*

21. V2 conducts a comprehensive vetting process for potential tenants, beginning with a review of the organization's offerings and multiple interviews with its CEO and board of directors. Following several tours with the candidate's key senior leaders, both parties evaluate how the organization's programs align with the strategic pillars. Ambassador Enterprises does not employ a similar vetting procedure for its other portfolio properties. Despite this initial screening, V2 does not monitor the internal operations or financial statements of the tenants once the lease commences. *Exs. 2-4, 7, 10; Tr. 39-46, 54, 116-17, 120.*

22. In the next phase, a committee reviews the candidate's entire interview file and ranks its compatibility. During this process, the committee considers the candidate's alignment with the strategic pillars, its economic viability, and its collaboration capacity. *Ex. 4; Tr. at 52-53.*

23. The vetting process enables V2 to evaluate a candidate's budget and needs, while planning for contingencies, like covering tenant build-outs and moving costs. The vetting process generally spans 60 to 90 days from initial contact to agreement, including 16 to 20 hours of orientation, onboarding, and introductions to existing tenants. An additional one to two months is typically required to finalize the lease negotiations. *Tr. at 44-45, 47-48, 55-57, 86-88, 113.*

24. In determining rent, V2 looks at the market for comparison purposes, although it does not directly use its market-rent analysis. While V2's stated preference is for tenants to pay market rent, it collaborates with them to align lease terms with their budgets and space requirements. In many instances, V2 covers all or a part of the tenant's build-out and moving costs. For example, V2 covered the build-out for Healthier Moms and Babies, which then repaid a portion of those costs, plus [REDACTED] interest, over the term of the lease. Other tenants similarly repay portions of tenant-improvement expenditures over time, sometimes with interest. *Exs. 3, AC at 43-45; Tr. at 25-26, 43-44, 47, 50-51, 105, 111-12, 145.*
25. Ambassador also offered tenants a benefits package, including technology and phone services [REDACTED] Parking and security badges were provided free of charge. V2 hosted monthly gatherings at the Campus to promote tenant collaboration. Furthermore, tenants could use the Campus' extensive common areas—including conference and breakout rooms, the retreat center, auditoriums (including audio/visual equipment), and the indoor and outdoor athletic centers—at no cost or a discounted rate. They could also use some areas leased to Gen-D, LLC, a for-profit event management company wholly owned by Ambassador Enterprises during the dates at issue in these appeals. The parties stipulated that these areas “did not possess a charitable or otherwise exempt use or occupancy on the dates in question.” The Gen-D spaces available to other tenants included a fitness center that was open to tenants and their family members. Those common areas and amenities are more extensive than those typically found in commercial office properties. *Joint Stipulations at ¶¶ 5-6; Exs. 8 at 2; Ex. 12; Ex. S at 1, 23; Tr. at 32, 50-51, 55-58, 66, 74-75, 78, 87, 105, 112-14, 133-34, 147-48.*
26. The lease agreements are very similar to other commercial leases and frequently include step-ups in rent. Many leases identify “general office” as the only permitted use, while others include additional or different permitted uses, such as programming and education. Since at least 2018, these leases have not referred to the five pillars or required tenants to

adhere to them. The agreements also do not require tenants to be charitable organizations. While V2 does not evict tenants for failing to comply with the strategic pillars—instead choosing not to renew their leases—it has evicted two tenants for non-payment of rent. This contrasts to the way it treats tenants it deems to be participating partners, as V2 has deferred rent without interest or reduced rent for four tenants, whereas it has only granted such concessions to two tenants across its other managed properties. *Exs. AC at 28-30, 34-47, M, U; Tr. at 112-14.*

27. Although the expense structures of the leases are predominately described as “modified gross,” with one “triple net” agreement and several “full service” leases, their practical application is consistent: Ambassador remains responsible for the vast majority of costs. Beyond requiring a small utility reimbursement from tenants, Ambassador generally retains responsibility for capital improvements and common-area maintenance, such as campus-wide janitorial services, garbage and snow removal, and landscaping. *Exs. H, U at 5; Tr. at 32, 50-51, 77-78.*
28. The subject leases include spaces as small as 131 square feet, with all but two representing spaces under 10,000 square feet. The two exceptions involved: (1) an 18,438-square-foot space leased to Big Brothers Big Sisters; and (2) several spaces across three buildings, totaling more than 59,346 square feet, leased to Gen-D.⁶ *Exs. AC at 47-50, E, H, J, R-S; Tr. at 132.*
29. When asked about rental rates, Lesser acknowledged that “[n]ot all [the leases] are below market.” While neither party offered expert testimony on specific market-level leases, the Zacher Company reported average rental rates for class B office properties in Fort Wayne as ranging from \$13.50/SF to \$17.50/SF for 2022. The parties stipulated that the Campus competes within this commercial category. *Joint Stipulations at ¶2; Ex. J; Tr. at 111-12, 128-30.*

⁶ At some point in 2024, Ambassador Enterprises no longer owned Gen-D, which vacated most of its space on March 1, 2024, and its remaining space approximately six months later. *Ex. AC at 47-50.*

30. As of February 1, 2023, base rent for the Campus' 28 leases ranged from [REDACTED] for the Gen-D lease to [REDACTED] for a 135-square-foot space occupied by Fort Wayne Audiology. Fifteen of these leases exceeded Zacher's top average rental range, while nine fell below the low end. Rental ranges for the 2022 and 2024 rent rolls remained consistent with this 2023 data. Excluding the Gen-D space, the average base rent for all occupied space was [REDACTED] in 2022 and [REDACTED] in 2024. *Exs. H, J, V; Tr. at 158-61.*
31. Lesser claimed that Doden has invested [REDACTED] in the Campus [REDACTED] in hard assets and [REDACTED] in unidentified "losses." Lesser claimed there is no internal goal or expectation of repayment, stating the annual objective is merely to "break even." This goal represents a significant departure from Ambassador Enterprises' typical business model, which averages a [REDACTED] return on its entire asset portfolio (excluding the Campus). Lesser could not "speak to [Doden's] specific desires or goals as to what he wanted from the campus," but he did know that Doden "is a charitable man." [REDACTED]
[REDACTED] *Ex. AC at 40-41; Tr. at 23-24, 34-35, 72-74, 145-46.*
32. Despite the stated objective of merely breaking even, Ambassador reported net operating income ("NOI") or net earnings before interest, taxes, depreciation, and amortization ("EBITDA") ranging from [REDACTED] to [REDACTED] for 2020 to 2024. After accounting for non-operating expenses and capital expenditures (including tenant improvements), Ambassador reported a net loss of [REDACTED] in 2020, followed by positive net income ranging from [REDACTED] to [REDACTED] in the subsequent three years. For most years, depreciation was the largest non-operating expense, consistently ranging between [REDACTED] and [REDACTED]. In 2020, Ambassador also recorded a tenant-improvement expense of [REDACTED] which led to the reported loss for that year. In 2023, Ambassador recorded capital improvement expenses of [REDACTED] but still had positive net income. *Ex. D.*

33. The record, which contains rent rolls as of January 1, 2022, 2023, and 2024, supports the income figures cited above. The leases commenced on various dates ranging from January 1, 2012, to October 1, 2023, and the terms ranged from one to fifteen years. *Exs. H, V, X.*
34. The tenants were mostly nonprofit organizations, although several for-profit entities and practicing professionals, such as counselors and accountants, also leased space at the Campus. Lesser could not confirm whether these professionals were profit-motivated. He testified, however, that based on their provided programs and services, he believed they were interested in collaborating with the other tenants and aligned with the strategic pillars. *Tr. at 115-17, 120-21.*
35. For most of its tenants, Ambassador offered only generalized information about (1) the nature of the organization, and (2) how the organization used its leased space:
- **Big Brothers Big Sisters**—a nonprofit mentorship, outreach, and development organization that connects children with mentors. The organization holds training events and other programs at the Campus. It leased 18,438 square feet. *Exs. H, M; Tr. at 62-63.*
 - **Pathfinder Services**—a nonprofit support and service organization. It used its space to provide living, professional, and “training” assistance to people with disabilities. It leased just under 2,200 square feet. *Exs. H, M; Tr. at 63.*
 - **Annie Davis, d/b/a Solid Foundation Learning**—a tutoring business that specializes in providing education services to at-risk children, but will offer services for any student, no matter their educational needs. Davis leased 534 square feet. *Ex. H; Tr. at 63.*
 - **Audiences Unlimited**—a nonprofit music therapy organization specializing in assisting children with disabilities, particularly autism. It leased 594 square feet. *Exs. H, M; Tr. at 63.*
 - **ACDI & Associates**—a for-profit tax and finance consulting firm that leased 915 square feet. According to Lesser, the firm fit within Ambassador’s strategic pillars because it worked in conjunction with other tenants and offered them some

free consulting services. It had an interest in working with populations that have affordability issues. *Ex. H; Tr. at 63-64, 118.*

- **Parkview Health Systems**—a nonprofit regional health and wellness system. It provides direct physician care and other services to a five-mile area surrounding the Campus. Parkview leased 8,850 square feet in Lehman Hall and 2,874 square feet in the Event Center & Learning Center. Parkview used the first space for doctor's offices and the second space for "culture and diversity inclusion training and assistance programming." *Exs. H, M; Tr. at 64, 124-25.*
- **Fort Wayne City Church**—a nonprofit church that originated on the Campus using the auditorium, kitchen, and gathering halls to host Sunday and Wednesday services. It leased 8,452 square feet. *Exs. H, M; Tr. at 64.*
- **College of Biblical Studies**—a Christian college that offers associate- and bachelor-degree programs. It specifically targets at-risk and African American communities surrounding the Campus. It leased 745 square feet. *Exs. H, M; Tr. at 64.*
- **CookSpring LLC**—a limited liability company owned by V2 that operates a shared kitchen commissary for "culinary entrepreneurs" and food hobbyists to test products or refine their processes. It has never turned a profit. The goal is to place entrepreneurs in storefronts, and CookSpring walks them through every step of the process. CookSpring charges a membership fee and \$15 to \$20 per hour to members who use the kitchen, but it does not make a profit. V2 also used the CookSpring space in conjunction with several tenants for education and outreach activities, although there is nothing to show what those activities were or when they occurred other than an annual brown-bag luncheon. CookSpring leased 3,800 square feet. *Exs. H, M; Tr. at 65, 92, 125-26.*
- **YMCA**—a branch of the nationally-recognized health and wellness organization. It leased 2,904 square feet. *Exs. H, M; Tr. at 65.*
- **Healthier Moms and Babies**—a nonprofit organization providing maternal services and assistance throughout all phases of pregnancy. It leased 4,600 square feet in one building and a combined total of 7,561 square feet in another building. *Exs. H, M; Tr. at 66.*

- **Region 8**—a nonprofit K-12 educational-service center that provides teacher training and development, placement services, and school supplies. It leased 3,856 square feet. *Exs. H, M; Tr. at 66-67.*
- **Tom Burch**—a tenant who runs a pastoral counseling service known as Great Spiritual Training. Burch leased 141 square feet. *Exs. H, M; Tr. at 67.*
- **Rita Polivick**—a tenant who provides counseling for children with autism. Polivick leased 135 square feet. As was true of the other counseling firms on site, she provided some complimentary services. *Exs. H, M; Tr. at 67, 123.*
- **Soul Therapy and Wellness, LLC**—a provider of self-care and wellness services. It leased 157 square feet. *Ex. V; Tr. at 67.*
- **Community Action of Northeast Indiana (CANI)**—an outreach service that primarily focuses on fighting poverty by providing things like housing, meal assistance, and job training. It leased 155 square feet. *Exs. H, M; Tr. at 67.*
- **American Association of Pro-Life Obstetricians**—an organization dedicated to “connecting pro-life services,” including doctors and support medical services in the Fort Wayne region. It leased 149 square feet. *Exs. H, M; Tr. at 67.*
- **McNeil Industrial Inc.**—a food-processing software provider. V2 thought McNeil would be an effective collaborator with CookSpring. McNeil leased 157 square feet. *Exs. H, M; Tr. at 67-68.*
- **Tracy Marshall-Johnson**—a family counselor who leased 158 square feet. *Exs. H, M; Tr. at 68.*
- **Biggs Inc.** —a for-profit real estate development, construction, and management company. Its office on the Campus focused on low-income housing projects including “C housing.” Multiple tenants have expressed interest in working with Biggs on projects. It leased 263 square feet. *Exs. H, M; Tr. at 68-69.*
- **WB Counseling**—a for-profit women-owned counseling service with an emphasis on legal consulting and family counseling. The organization also focuses on “women empowerment” and assisting women in improving their circumstances and leaving abusive situations. It leased 131 square feet. *Ex. H; Tr. at 69.*

- **Pranayoga, a/k/a Sattva Yoga Therapy**—a mental health and yoga service that many tenants use daily. It leased 2,152 square feet. *Ex. H; Tr. at 69.*
- **Alpaca Audiology**—an organization focused on affordable hearing care and other hearing needs. It leased 269 square feet. *Ex. V; Tr. at 69.*
- **Shrewsberry & Associates**—a general consulting firm. It leased 135 square feet. *Ex. V; Tr. at 69.*
- **Indiana IV Therapy Services**—an organization that offers intravenous hydration services for rent to local nursing homes and elderly patients. It leased 134 square feet. *Exs. H, M; Tr. at 70-71.*
- **Refined Alpha Entertainment**—a women-owned organization focused on “social media podcast mentoring, growth and development.” It leased 135 square feet. *Exs. H, M; Tr. at 71.*
- **Goyo’s Kitchen**—an organization operated by a former CookSpring member that is focused on community outreach and that provides food services, catering, and assistance to poor families. It leased 134 square feet. *Exs. H, M; Tr. at 71.*
- **Cythia Probst et. al.**—counselors offering family and individual counseling services. They leased 265 square feet. *Exs. H, M; Tr. at 71.*
- **Living Well Therapeutic Massage, LLC**—a business that offers massages as well as health-and-wellness services. It leased 141 square feet. *Exs. H, M; Tr. at 71-72.*
- **Living Waters Peace Center**—a mental-health counseling service for families. It leased 157 square feet. *Exs. H, M; Tr. at 72.*
- **Exodus, Inc.**—a biblical studies and training program for pastors and churches. It leased 1,364 square feet. *Ex. H; Tr. at 143.*
- **Always 100 Basketball**—an organization that offered youth sports training and basketball programming for children. It leased 157 square feet. *Ex. H; Tr. at 143.*
- **MCS of Tampa Inc.**—an organization that offered “youth sports and training, athletic training wellness programming for kids.” Lesser was unsure whether MCS of Tampa and Always 100 Basketball were organized for profit, but they did

receive some charitable sponsorship. MCS of Tampa leased 157 square feet. *Ex. H; Tr. at 143.*

- **The Literacy Alliance**—a nonprofit organization that offered tutoring programs and education assistance to children and adults. It leased 3,161 square feet. *Exs. H, M, V; Tr. at 63.*
- **Western and Southern Life Insurance Co.**—a small insurance company that leased 936 square feet. *Ex. H; Tr. at 143.*

36. Although there was significant overlap, the tenants were not identical on each rent roll. The amount of leasable area and corresponding occupancy rates similarly fluctuated annually: 133,892 leasable square feet (80% occupancy) as of January 1, 2022, 130,789 leasable square feet (95.96% occupancy) as of February 1, 2023, and 138,492 leasable square feet (75% occupancy) as of January 1, 2024. *Exs. H-J, M, V, X.*

37. Ambassador organized monthly tenant meetings in one of the various labs or meeting spaces at the Campus. Aside from that, there is little evidence documenting the frequency or specific purposes of tenant use in the common areas. Ambassador relied primarily on generalized statements from Lesser, who stated that the athletic center was used “for the benefit of the partners on site and everything—everything kids sports that occurs there from practices and games and so on and so forth.” *Tr. at 28-30, 55-56, 79, 127.*

38. Roughly 75,000 people attend between 800 and 1,000 events at the Campus annually, including seminars, simulcasts, symposia, and training sessions. Ambassador provided specific details for only a handful of these events, offering little to explain their exact nature. Ambassador similarly offered minimal evidence regarding when these events occurred, or which specific portions of the buildings were involved. *Tr. at 77, 89-91, 138-39.*

39. Lesser offered a few details about different programs grouped under the name Passport. The first, Innovative Education, was a week-long teacher symposium held at the Campus

by Ambassador in partnership with Indiana Wesleyan University. The program featured training sessions and presentations from Indiana's Teacher of the Year. In 2017, Ambassador handed the symposium over to Indiana Wesleyan, which has since operated it at the Campus intermittently. While it is unclear whether the symposium was held from 2021 through 2024, Ambassador may have hosted other educational programming through 2023. *Exs. 1, AC at 37-39; Tr. at 89.*

40. The second Passport program, titled Global Education, is a collaboration with Grace College and Indiana Wesleyan that provides study tours to foreign countries. Ambassador ultimately transitioned this program to those partners as well. However, this initiative led Ambassador to create a third Passport program: the School Transformation initiative. This 10-month program for school leaders and administrators was provided free of charge, with Ambassador partnering with Indiana Wesleyan to develop an online training model. While the program included symposia and retreats at the Campus, the record does not show whether any occurred between 2021 and 2024. Similarly, Lesser referenced The Exchange, an international exchange program Ambassador operated for three years, but he did not specify if those years fell within the relevant appeal dates or how the Campus was involved. *Ex. 1; Tr. at 90-93.*
41. Finally, Lesser also identified Ambassador's "Signature Event Series," which features authors, radio hosts, and renowned speakers discussing topics such as parenting teens or difficulties in the home. But Ambassador provided little information about the specific dates these events occurred. *Ex. 1; Tr. at 91.*
42. Ambassador failed to identify the personal property for which it sought an exemption and consequently did not show the property's specific use. The original lease to Gen-D, at most, contained exhibits that listed some Ambassador-owned equipment located at the leased premises. *Ex. S at 34-37.*

IV. CONCLUSIONS OF LAW AND ANALYSIS

43. Although tangible property in Indiana is generally taxable, the Legislature has exercised its constitutional power to exempt certain property from taxation. *Hamilton Cnty. Prop. Tax Assessment Bd. of App. v. Oaken Bucket Partners, LLC*, 938 N.E.2d 654, 657 (Ind. 2010). Because exemptions relieve properties from bearing their share of the cost of government services, they are strictly construed against taxpayers and in favor of the state. *Indianapolis Osteopathic Hosp., Inc. v. Dep't of Local Gov't Fin.*, 818 N.E.2d 1009, 1014 (Ind. Tax Ct. 2004), *review denied*. Consequently, the taxpayer bears the burden of proving it is entitled to an exemption by a preponderance of the evidence. I.C. § 6-1.1-15-4(j). Given that every exemption appeal “stand[s] on its own facts,” it is the taxpayer’s duty to walk the Board through every element of that analysis. *Jamestown Homes of Mishawaka, Inc. v. St. Joseph Cnty. Ass'r*, 914 N.E.2d 13, 15 (Ind. Tax Ct. 2009), *review denied*.
44. Under Indiana’s general exemption statute, all or part of a building is exempt from taxation if it is owned, and predominantly occupied and used, for educational, literary, scientific, religious, or charitable purposes. I.C. §§ 6-1.1-10-16(a), -36.3(c); *Jamestown Homes*, 914 N.E.2d at 15. This exemption extends to the tract of land on which the building is situated, as well as to personal property that is owned and used in the same exempt manner. I.C. § 6-1.1-10-16(c), (e). While a property need not be owned, occupied, and used by the same entity to qualify, each participating entity must independently possess its own exempt purpose. *Oaken Bucket*, 938 N.E.2d at 657.
- A. Ambassador failed to prove that the Campus was owned, and was predominantly occupied and used, for exempt purposes.**
45. Ambassador seeks a charitable-purposes exemption. We must consider the term “charitable purpose” in its broadest constitutional sense. *Starke Cnty. Ass'r v. Porter-Starke Servs., Inc.*, 88 N.E.3d 814, 817 (Ind. Tax Ct. 2017). A charitable purpose generally exists if: (1) there is evidence of relief of human want manifested by obviously charitable acts different from the everyday activities of man in general; and (2) there is an

expectation that a benefit will inure to the public sufficient to justify the loss of tax revenue. *Id.* This public benefit often arises when a private entity “takes on a task that would otherwise fall to the government, allowing the government to direct funds and attention to other community needs.” *College Corner, L.P. v. Dep’t of Local Gov’t Fin.*, 840 N.E.2d 905, 910 (Ind. Tax Ct. 2006). In this context, an entity’s for-profit status is not dispositive of whether it has a charitable purpose, but it is relevant to the inquiry. *See Tipton Cnty. Health Care Found. v. Tipton Cnty. Ass’r*, 961 N.E.2d 1048, 1053 (Ind. Tax Ct. 2012) (“Although an entity’s for-profit status alone is not sufficient to show that a lease arrangement will result in private benefit, its status is germane.”).

46. Ambassador claims the Campus was owned, and was predominantly occupied and used, for charitable purposes. According to Ambassador, the company owns the Campus to help community-minded organizations that align with its strategic pillars collaborate to further their missions and benefit the greater Fort Wayne area. Ambassador asserts that except for the space occupied by Gen-D, the Campus was used exclusively for charitable purposes. Because Gen-D used only about 6% of the Campus’ land area, 44.17% of the leasable space, and 46.04% of the leased space, Ambassador seeks a partial exemption for the remaining portions. Consequently, it asks for an exemption equaling the inverse of those figures: 94%, 55.83%, or 53.96% of the Campus’ assessed value, respectively.
47. The Assessor counters that the Campus was neither owned, nor predominantly occupied and used for charitable purposes. According to the Assessor, neither Ambassador Enterprises nor its related entities possessed an exempt purpose; rather, they owned the Campus to operate a for-profit business. The Assessor further argues that even if the Campus were owned for a charitable purpose, Ambassador failed to prove it was predominately used as such, as the company provided no meaningful explanation regarding the nature or frequency of the tenants’ charitable activities.
48. We find that Ambassador failed to prove by a preponderance of the evidence that it owned the Campus for charitable purposes. We further find that it failed to prove that most of the building space was predominantly occupied and used for exempt purposes.

1. Ambassador failed to prove by a preponderance of the evidence that the Campus was owned, occupied, and used for charitable, rather than commercial purposes.

49. Ambassador did not offer its governing documents—such as its articles of organization—which typically clarify an organization’s corporate purposes. Instead, it relied on Lesser, who has served as an officer for two parent companies in Ambassador’s ownership chain. While Lesser was positioned to speak for the entity, both his testimony and Ambassador’s arguments conflate the corporate purposes of various companies (including V2 and Ambassador Enterprises) with the personal charitable motives of their majority owner, Daryle Doden. Lesser’s testimony was unable to bridge the gap between Doden’s personal aspirations and the actual corporate mission of the specific entity seeking the exemption. We find Lesser’s testimony about Doden’s future intentions is speculative and equivocal at best. We find no clear distinction between Doden’s ownership of Ambassador from his other assets, and the ownership of the Campus cannot be considered charitable merely because his marketing plan is less profitable than his other ventures.

50. While an entity need not be a nonprofit corporation to qualify for an exemption, the choice to organize as a limited liability company is relevant to the inquiry into corporate purpose. Unlike nonprofit corporations, which are generally prohibited from making distributions under the Indiana Nonprofit Corporation Act of 1991, a limited liability company is designed to allow the distribution of income and assets to its members. *See* I.C. §§ 23-17-21-1; 23-18-5-6, -7. Furthermore, a limited liability company features “pass-through taxation,” where income and losses flow directly to the members. *See Troutwine Estates Dev. Co., LLC v. Comsub Design & Eng’g, Inc.*, 854 N.E.2d 890, 898 (Ind. Ct. App. 2006) (“The purpose of a limited liability company is to provide individuals the same protection enjoyed by shareholders of a corporation through creation of a distinct legal entity, while at the same time featuring pass-through taxation similar to that enjoyed by partners.”), *trans. denied*. This use of a for-profit corporate structure—combined with the lack of governing documents or testimony to the contrary—suggests an entity organized for private benefit rather than an exclusively charitable purpose.

51. The facts here are most analogous to *Hamilton Cnty. Property Tax Assessment Bd. of Appeals v. Oaken Bucket Partners, LLC*, 938 N.E.2d 654, 655 (Ind. 2010) where a for-profit limited liability company owned a multi-unit office building and sought a partial exemption for the portion of the building leased to a church. The issue of whether the owner “had for the most part charged market rent” was disputed. *Id.* at 657. But the Court held that the issue of market rent “alone would have little bearing on the question of whether [the owner] possessed its ‘own exempt purposes.’” *Id.* at 658. The Court explained that:

At most what [the owner] has proven is that it leased and primarily used its property for religious and charitable purposes. This is laudable. But in order to qualify for an exemption the property, among other things, must be “owned” for religious and charitable purposes. I.C. § 6-1.1-10-16. And absent evidence that an owner of leased property possesses an exempt purpose separate and distinct from the exempt purpose of its lessee, the owner holds the property for its own benefit, not that of the public, and thus its property is not entitled to the statutory exemption.

Id. at 658-59. The Indiana Supreme Court specifically distinguished these facts from *College Corner*, 840 N.E.2d at 909-912, where the property was held by a limited partnership and one of the owners of the partnership proved a clear charitable purpose as “stated in its Articles of Incorporation” and the profit earned was “inconsequential.” Thus, Ambassador cannot rely on the charitable activities of its tenants to receive an exemption. We find that Ambassador has shown neither “inconsequential” profits nor a charitable purpose. Overall, we conclude that Ambassador had a marketing plan catering to nonprofit tenants. This does not establish charitable ownership.

52. At best, the evidence shows that the property was owned for a mix of community-oriented and commercial purposes. For example, V2 extensively vetted potential tenants to ensure they aligned with the five strategic pillars for addressing community needs within the greater Fort Wayne area, and it actively promoted collaboration between those tenants. Furthermore, while the company considered the market when negotiating rent, it also weighed tenants’ financial situations. In several instances, Ambassador and V2

subsidized moving and buildout costs, deferred rent without interest, or reduced rent for tenants facing financial hardship.

53. However, tenants signed standard commercial leases that neither mention the strategic pillars nor require compliance with them. At most, Ambassador used shorter lease terms for certain tenants, which allowed for easier removal if the company later determined a tenant did not align with its pillars. Furthermore, despite occasional financial concessions, Ambassador generally charged rents that reached or exceeded the high end of the average market range for class B office property in the area. The parties stipulated that the Campus competes within this specific commercial market. The fact that the Campus generated significant EBITDA and positive cash flow during the years under appeal confirms it was a successful participant in that market, rather than an entity operating with a non-commercial, break-even objective.
54. Ambassador attempts to rebut these commercial indicators by arguing that its tenants receive significantly more value than those in typical office properties, including access to event and health facilities as well as low rates for telephone and internet services. Relying on *Knox County Property Tax Assessment Board of Appeals v. Grandview Care, Inc.*, 826 N.E.2d 177, 182 (Ind. Tax Ct. 2005), Ambassador asserts that a charitable purpose does not necessarily require the provision of free services. To further distance the Campus from a commercial motive, Ambassador points to Lesser's testimony that the property's ultimate objective is merely to break even.
55. As noted above, *Oaken Bucket* rejects the suggestion that forgoing market rent or higher returns is sufficient to prove charitable ownership. We agree with the Assessor that providing tenants with common areas and attractively priced amenities does not establish a charitable purpose as opposed to a commercial one. This merely proves the Campus has super-adequate amenities, not a charitable purpose for ownership. As for breaking even, the record is bereft of any evidence that the Campus would have been more profitable had it not been guided by its pillars in selecting tenants. We also note that

Ambassador sought the “best of the best nonprofits” rather than the type of charitable services provided.

56. We find these appeals are distinguishable from the facts in *Grandview Care*. In that case, the Knox County PTABOA challenged the exempt status of a nursing home and assisted-living facility owned by a nonprofit corporation, arguing it was used solely for profit. *Grandview Care*, 826 N.E.2d at 184. The Tax Court rejected this argument because the Knox County PTABOA failed to provide evidence that the owner charged excessive fees or generated actual profits. *Id.* Instead, the Knox County PTABOA relied on unsubstantiated claims of “suspicious ties” between the entities and pointed to a standard monthly management fee as its proof of a profit motive. *Id.* Unlike the PTABOA in *Grandview Care*, who offered mere allegations, the Assessor here has provided specific, objective evidence of Ambassador’s significant net income and market-level rental rates.
57. Our finding that the Campus was owned for a charitable purpose rests on a factual foundation missing from *Grandview Care*. Ambassador holds the Campus as part of a sophisticated for-profit investment operation controlled by Doden. Furthermore, despite Lesser’s testimony regarding a “break-even” goal, Ambassador failed to show that V2 set rents based on the Campus’ actual operating expenses. Instead, the evidence demonstrates that V2 used market rent as a benchmark and negotiated individual rates based on a tenant’s ability to pay—a standard commercial practice for maximizing occupancy and revenue.
58. Ambassador also points to Lesser’s claim that Doden invested [REDACTED] million in the Campus—including [REDACTED] million in losses—without expectation of repayment. Ambassador contrasts this with Ambassador Enterprises’ expectation of return on other assets in its portfolio. But income and losses from the Campus do not exist in a vacuum: they pass through the various limited liability companies to Ambassador Enterprises and, ultimately, to Doden. Because any losses from the property can be used to offset income generated from the rest of Ambassador Enterprise’s portfolio, the structure provides a clear commercial benefit. Ambassador Enterprises and Doden chose this for-profit

structure for the Campus; by contrast, they pursued different charitable endeavors by forming a nonprofit entity for which a 501(c)(3) exemption was sought and received. *Tr. at 97.*

59. Additionally, Ambassador retains the unfettered ability to sell the Campus, and there are no known legal limitations preventing the proceeds from being distributed to Doden. While Doden may have told Lesser of a future intent to donate the Campus, Doden did not testify to this under oath. Indeed, there is nothing in the record to suggest that his statement was anything more than an inchoate thought or mere aspiration. Ambassador provided no evidence that Doden legally bound himself to donate the Campus, which would have provided more concrete support for a present charitable purpose.
60. Ambassador urges us to ignore these facts, arguing that any profit generated is merely incidental to its community-focused goals because it does not seek to maximize the Campus' profitability. In support of this position, Ambassador relies on *College Corner*.
61. We likewise distinguish these facts from *College Corner*, where the Tax Court reversed a denial of an exemption for a limited partnership formed to revitalize an area of Indianapolis's historic Old Northside. *College Corner*, 840 N.E.2d at 909-912. The Court determined that the prior "hasty analysis" began and ended improperly with the fact that a limited partner—which contributed equity to secure mortgages and received a fixed 7% return when a revitalized property was sold—was organized for profit. *Id.* at 911-12. According to the Court, that for-profit status and the specific return received were inconsequential. *Id.* Instead, the Court focused on the entity's articles of incorporation, which established its mission to promote revitalization in low- and moderate-income neighborhoods, and on the fact that the entity acted pursuant to the Community Reinvestment Act. *Id.* at 911. Consequently, the Court refused to "judicially impart any particular profit motive" to the entity's officers, directors, or shareholders. *Id.*
62. Despite its broad language, *College Corner* does not stand for the proposition that an entity's for-profit status is irrelevant to whether it owns or uses property for a charitable

purpose as the Indiana Supreme Court made clear in *Oaken Bucket*. As discussed in our analysis above, neither Ambassador nor its owners have established a charitable purpose for owning the Campus.

2. Ambassador failed to prove by a preponderance of the evidence what, if any, percentage of the buildings were predominantly occupied and used for exempt purposes.

63. Even if the Campus were owned for an exempt purpose, Ambassador still bore the burden of proving the property was predominantly occupied and used for such a purpose. As noted earlier, Ambassador failed to meet either requirement.
64. Property is predominantly occupied or used for an exempt purpose if such use or occupancy exceeds 50% of the time during the year ending on the assessment date. I.C. § 6-1.1-10-36.3(a). While property used exclusively for exempt purposes—or predominantly by a church, religious society, or nonprofit school—is 100% exempt, all other property qualifies only for a partial exemption. I.C. § 6-1.1-10-36.3(c)(1)-(2). This partial exemption must “bear[] the same proportion to the total assessment” as the property’s exempt use or occupancy bears to its total use or occupancy. I.C. § 6-1.1-10-36.3(c)(3).
65. Where a property is not used exclusively for exempt purposes, the taxpayer must provide evidence comparing the distribution of time between exempt and non-exempt uses. *See Hamilton Cnty. Ass’r v. Duke*, 69 N.E.3d 567, 572 (Ind. Tax Ct. 2017) (“[F]ailure to provide the Indiana Board with a comparison of the relative amounts of time that a property was used for exempt and non-exempt purposes is fatal to a claim of exemption under Indiana Code § 6-1.1-10-36.3.”), *review denied*. This predominant-use test applies separately to each part of the property. I.C. § 6-1.1-10-36.3(b). Consequently, where certain areas of a building are used exclusively for exempt purposes while others are shared, the exclusive-use areas are entitled to a 100% exemption, but the taxpayer must prove that exempt uses predominated in the shared areas. *McClain Museum, Inc. v. Madison Cnty. Ass’r*, 134 N.E.3d 1096, 1104-05 (Ind. Tax Ct. 2019), *review denied*.

66. Ambassador offered little information about the specific exempt uses of most tenants that occupied and used the Campus. With a few potential exceptions, (e.g., Fort Wayne City Church, the YMCA, and a handful of others) Ambassador did not provide sufficient evidence to demonstrate whether tenants used their leased spaces for exempt purposes. For example, simply operating a nonprofit healthcare facility does not automatically qualify as an exempt use. *St. Mary's Bldg. Corp. v. Redman*, 135 N.E.3d 681, 683, 688-92 (Ind. Tax Ct. 2019) (affirming denial of exemption to property occupied by various medical providers). Nor does merely offering services described as “educational” suffice; the taxpayer must show those services are the “substantial equivalent” of instruction offered in Indiana’s public schools. *Dep’t of Local Gov’t Fin. v. Roller Skating Rink Operators Ass’n*, 853 N.E.2d 1262, 1266 (Ind. 2006).
67. Similarly, many tenants—including several for-profit entities and sole proprietorships—offered financial consulting and various types of counseling or therapy. Such services are not inherently charitable. Merely indicating that some entities focused on vulnerable clients or provided an unquantified amount of free services falls well short of the evidence necessary to prove a charitable purpose. Other tenants provided things like massage therapy, yoga, or recreational services without explaining how these activities relieved a government burden or conferred a public benefit sufficient to justify the loss in tax revenue. Indeed, Lesser acknowledged he did not know the specific motivations or business goals of the various professionals and for-profit entities that leased space at the Campus.
68. Rather than attempting to show that individual tenants used the Campus for their own distinct exempt purposes, Ambassador adopted an all-or-nothing approach. This strategy rested on the assumption that its five strategic pillars, and thus its well-aligned tenants, were the equivalent of a legal exempt purpose. But as the Indiana Supreme Court held in *Oaken Bucket*, where the unity of ownership, occupancy, and use is lacking, each entity involved must independently demonstrate its own exempt purpose. *Oaken Bucket*, 938 N.E.2d at 657. In that case, the Court concluded that the property owner failed to prove it

had an exempt purpose separate and distinct from the charitable and religious purposes of its tenant. *Id.* at 657-58.

69. This matter presents the inverse of the situation in *Oaken Bucket*. Rather than showing the tenants' exempt use, Ambassador asks us to impute its own purported charitable purpose to those tenants. However, the law does not allow for such a transfer of intent. To qualify for exemption, Ambassador was required to prove that the tenants independently possessed their own exempt purposes for occupying and using the Campus.
70. Ambassador did not attempt to establish a partial exemption based on the tenants that arguably demonstrated exempt use of their leased space. Even assuming those tenants used their leased space exclusively for exempt purposes during the years ending on the assessment dates at issue (calendar years 2021 and 2023), Ambassador would only be entitled to an exemption for the portions of the buildings leased by those specific tenants (and a corresponding portion of the land). It would not be entitled to an exemption for the remaining leased areas or any vacant spaces.
71. Regarding the vacant spaces, Ambassador argues that "temporary vacancies do not undermine the predominate (sic) use inquiry . . . as long as the applicant does not 'merely own' the vacant areas and takes concrete steps to use [them] in furtherance of its charitable purpose[.]" *Petitioner's Reply Brief at 8* (citing *Trinity Episcopal Church v. State Bd. of Tax Comm'rs*, 694 N.E.2d 816, 818 (Ind. Tax Ct. 1998)).
72. While vacancy on the assessment date does not automatically disqualify a property from exemption, ownership alone is insufficient. As the Court in *Trinity Episcopal* explained, the intent to use property for an exempt purpose must be "more than a mere dream." *Trinity Episcopal*, 694 N.E.2d at 818 (quoting *Foursquare Tabernacle Church of God in Christ v. State Bd. of Tax Comm'rs*, 550 N.E.2d 850, 854 (Ind. Tax Ct. 1990)). In that case, the Tax Court reversed a denial of an exemption for a church-owned building that was vacant while undergoing extensive renovations for an identified tenant who would

use it for exempt purposes. *Id.* at 817-19. By taking those concrete steps toward an exempt use, the church had demonstrated that its intent was more than a mere dream. *Id.* at 818.

73. By contrast, Ambassador did not show that it had taken concrete steps toward using the vacant space at the Campus for exempt purposes. Because Ambassador failed to prove that the lion's share of the leased space was used for exempt purposes, it cannot be assumed that the company planned to lease the vacant space to tenants who would use it in an exempt manner. Ambassador neither identified any prospective tenants for the vacant space nor offered information about their planned uses. Furthermore, on the January 1, 2022, assessment date, there were four vacant buildings that Ambassador had no intent to use; this is demonstrated by their demolition in 2023.⁷
74. Ambassador similarly failed to prove it would be entitled to an exemption for the common areas. It offered only vague descriptions of how those areas were used, despite their accessibility to all tenants. Those tenants included (1) Gen-D, which the parties stipulated did not use the Campus for exempt purposes, and (2) various other entities for which Ambassador failed to prove an exempt use, much less a corresponding use of common areas. Even assuming the common areas were used for exempt purposes by some tenants and by Ambassador during its events, Ambassador did not offer evidence, such as usage logs, to demonstrate that exempt uses predominated over non-exempt ones.
75. Thus, even if certain areas within the buildings were used for exempt purposes, Ambassador failed to establish the specific percentage of each building that was used predominantly or exclusively for those purposes. *See Clark Cnty. Ass'r v. Meijer Stores LP*, 119 N.E.3d 634, 643 (Ind. Tax Ct. 2019) (reminding litigants of their duty to walk the Board through "every element" of their analyses rather than assuming "the evidence speaks for itself"). Instead, Ambassador's all-or-nothing approach relied on calculations

⁷ Three of those buildings were on the North Campus. Ambassador did not attempt to prove that the North Campus qualified for exemption. Instead, Lesser testified that Ambassador consciously treated that area as separate and distinct from the rest of the property.

that presumed all the building space, excluding that leased to Gen-D, was exempt. Consequently, even if Ambassador had established that it owned the Campus for charitable purposes, it still failed to prove entitlement to any specific exemption amount.

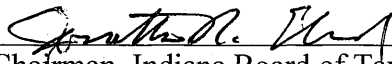
B. Ambassador failed to prove by a preponderance of the evidence that it was entitled to an exemption for its personal property.

76. Finally, Ambassador failed to identify the specific personal property for which it sought an exemption, let alone demonstrate that such property was predominantly used for exempt purposes. Under I.C. § 6-1.1-10-16(e), personal property is exempt only if it is owned and used in the same manner that would make a building exempt. Because Ambassador failed to establish an exempt use for the buildings, its claim for a personal property exemption likewise fails.

V. CONCLUSION

77. Ambassador failed to prove by a preponderance of the evidence that its real property was owned for a charitable purpose. Even if such a purpose had been established, Ambassador failed to demonstrate that the majority of the leased spaces, common areas, or vacant spaces, were predominantly occupied and used for exempt purposes. Furthermore, Ambassador failed to prove that its personal property was used in a manner that would qualify for an exemption. We therefore find that Ambassador is not entitled to a charitable-purposes exemption for its real or personal property for the January 1, 2022, and January 1, 2024, assessment dates.

DATE: FEBRUARY 17, 2026


Chairman, Indiana Board of Tax Review


Commissioner, Indiana Board of Tax Review


Commissioner, Indiana Board of Tax Review

- APPEAL RIGHTS -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days of the date of this notice. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>. The Indiana Tax Court's rules are available at <http://www.in.gov/judiciary/rules/tax/index.html>.