

Appeal Process Overview

DISCLAIMER AND SCOPE

The following discussion broadly outlines the process for the most common property-tax appeals—appeals from local officials’ assessments. Slightly different procedures and deadlines apply in other instances, such as appeals from assessments made by the Department of Local Government Finance. For other appeal procedures, consult Indiana Code §§ 6-1.1 and 6-1.5. Click [here](#) to link to the Indiana Code.

The IBTR offers this discussion for informational purposes only and may revise its contents at any time without notice. The discussion is not intended, nor should it be construed, as a ruling on any specific appeal, and parties shall not cite it in any proceedings. The IBTR strongly advises parties to consult relevant statutes, court rules, administrative regulations, and case law to determine applicable deadlines and procedures. Relevant materials include, without limitation, Ind. Code § 6-1.1-15; Ind. Code § 6-1.5-4 and -5; 52 Ind. Admin. Code, rr. 1, 2 and 3; and the Indiana Tax Court Rules.

APPEALS PROCESS

Taxpayers can resolve many disputes through discussions with local assessing officials. But in some cases, they will have to pursue an appeal to obtain relief. To do so, a taxpayer must file written notice with the local official that made the disputed assessment. And the taxpayer must file that notice within statutorily prescribed timeframes. Those timeframes are described at [Ind. Code § 6-1.1-15-1](#). The local official is statutorily required to forward that written notice to the county property tax assessment board of appeals (“PTABOA”), which will hear the taxpayer’s appeal and issue a written determination.

A taxpayer who believes the PTABOA’s determination is wrong may petition the IBTR to review that determination. The taxpayer must file his or her petition no later than 45 days after the PTABOA gives notice of its determination. If the taxpayer initiated the appeal process at the local level after June 30, 2007, he or she can appeal to the IBTR without the PTABOA having issued a determination. But the taxpayer can do so only if PTABOA failed (1) to hear the case within 180 days after the taxpayer initiated the appeal process, or (2) to issue a determination within 120 days after holding its hearing.

The IBTR will hear timely filed petitions that otherwise comply with statutory requirements. For appeals from assessments made in general-reassessment years, the IBTR must hold a hearing within one year of the petition being filed. For all other appeals, the IBTR must hold its hearing within 9 months of the petition being filed. After conducting its hearing and considering the parties’ evidence, the IBTR will issue a final determination. Once again, the IBTR must issue its determination within statutorily prescribed timeframes—9 months from the hearing for general-reassessment-year appeals, and 3 months from the hearing in all other appeals. The Board can extend those

timeframes up to 180 days. If the IBTR fails to issue a final determination within those timeframes, the petitioner may either wait for the IBTR to issue its determination or petition the Indiana Tax Court for judicial review.

A party that is dissatisfied with the IBTR's final determination may, at its option, petition for rehearing or seek judicial review. If the party seeks rehearing, it must file its petition no later than 15 days after the IBTR gives notice of its final determination. Unless the IBTR grants the petition for rehearing, that petition does not toll the time for seeking judicial review. A party seeking judicial review must follow the procedures under applicable statutes and the Indiana Tax Court's rules. Due to amendments embodied in Public Law 219-2007 (Senate Enrolled Act 287), the procedures for obtaining judicial review of IBTR determinations issued after June 30, 2007, differ significantly from those applying to IBTR determinations issued before that date.