REPRESENTATIVE FOR PETITIONER: Daniel Charles Barcus, *pro se*

REPRESENTATIVE FOR RESPONDENT: Frank J. Agostino, Attorney

BEFORE THE
INDIANA BOARD OF TAX REVIEW

DANIEL CHARLES BARCUS,	)	Petition Nos.: 71-023-23-1-5-00423-24
	)	71-023-24-1-5-00424-24
Petitioner,	)	
	)	Parcel No.: 71-09-15-236-016.000-023
v.	)	
	)	
ST. JOSEPH COUNTY ASSESSOR,	)	County: St. Joseph
	)	
Respondent.	)	Assessment Years: 2023 and 2024

FINAL DETERMINATION

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

Findings of Fact and Conclusions of Law

Introduction

1. Daniel Barcus appealed his property's 2023 and 2024 assessments. The St. Joseph County Assessor had the initial burden of proof for each appeal. Because the totality of the evidence did not suffice to show the property's true tax value, we must presume its value equals $67,000—the amount for which it was assessed in 2022.

Procedural History

2. Barcus filed Form 130 petitions contesting the 2023 and 2024 assessments of his property on June 14, 2023, and May 4, 2024, respectively. On July 5, 2024, the St. Joseph County Property Tax Assessment Board of Appeals ("PTABOA") issued determinations

reducing both assessments to $85,400 ($28,700 for land and $56,700 for improvements). On July 30, 2024, Barcus filed Form 131 petitions for both years with us.

3. We originally scheduled a hearing on Barcus' petitions for March 26, 2025. Six days before the hearing, on March 20, Barcus filed a Motion in Limine asking us to exclude any exhibits offered by the Assessor because the Assessor had failed to provide Barcus with copies of any documentary evidence he intended to introduce at the hearing. According to Barcus, that violated 52 IAC 4-8-1(b),[1] which imposed a deadline of March 19, 2025, for exchanging such evidence. The Assessor subsequently requested that we continue the hearing due to a death in his family, and we granted his request. Because we continued the hearing, we did not rule on Barcus' Motion in Limine.

4. After granting a second continuance, this time at Barcus' request, we set a telephonic hearing for August 14, 2025. Our designated administrative law judge, Joseph Stanford ("ALJ"), held that hearing as scheduled. Neither he nor the Board inspected the property. Barcus represented himself. Attorney Frank J. Agostino represented the Assessor. The following people testified under oath: Barcus, County Assessor Michael Castellon, Shannon Schalk, the director of operations for the Assessor's office, and Jon Snyder, a certified appraiser.

5. Barcus offered the following exhibits:

Petitioner Exhibit 1:	Exhibit list and overview of Barcus' arguments,
Petitioner Exhibit 2:	Evidence Barcus supplied to PTABOA (includes Barcus' argument and methodology; Form 134; unimproved land sale analysis; St. Joseph County land study documents; "ratio study narrative;" pages from the 2021 Real Property Assessment Manual addressing sales-comparison, sales chasing, and equalization; APRA records request),
Petitioner Exhibit 3:	Form 134,
Petitioner Exhibit 4:	2024 Form 131,
Petitioner Exhibit 5:	2023 Form 131,

[1] Barcus cited to 52 IAC 2-7-1(b) in his Motion, but that procedural rule was repealed and replaced by 52 IAC 4-8-1(b) in 2020.

Petitioner Exhibit 6:	Unimproved land sale analysis,
Petitioner Exhibit 7:	Meridian Title settlement statement,
Petitioner Exhibit 8:	Sales disclosure form,
Petitioner Exhibit 9:	PTABOA proposed findings,
Petitioner Exhibit 10:	Barcus' public records requests for a transcript of PTABOA hearing with Assessor's responses,
Petitioner Exhibit 11:	St. Joseph County ratio study with Barcus' argument.

6. The Assessor offered the following exhibits:[2]

Respondent Exhibit 1:	2023 and 2024 Form 130,
Respondent Exhibit 2:	2023 and 2024 subject property record card.

7. The record also includes the following: (1) all petitions or other documents filed in these appeals, (2) all notices and orders issued by the Board or the ALJ, and (3) an audio recording of the hearing.

Barcus' Motion in Limine and Other Objections

8. At the hearing's outset, Barcus asked the ALJ to rule on his Motion in Limine, arguing that the Assessor could not avoid the original evidence exchange deadline simply because he requested a continuance of that hearing. The ALJ took both Barcus' request and several of the parties' evidentiary objections under advisement. We now turn to those matters, beginning with Barcus' Motion in Limine and objections.

A. Barcus' Motion in Limine and Objections

9. We deny Barcus' Motion in Limine. "To promote settlement and prevent undue surprise," our procedural rules require parties to exchange witness and exhibit lists at least 15 business days before a hearing and copies of any documentary evidence at least five business days before the hearing. 52 IAC 4-8-1(b). Although the original deadlines for the Assessor to exchange witness and exhibit lists and documentary evidence may have already expired when Barcus filed his Motion in Limine, we continued that hearing. There is nothing to show that the Assessor sought the continuance as a ploy to avoid his

[2] The Assessor prepared a separate set of exhibits for each year. We refer to them singularly.

failure to timely exchange evidence in advance of the scheduled hearing. Our grant of continuance therefore mooted both the original exchange deadline and Barcus' motion.

10. But that does not mean the parties were no longer bound by our exchange rule—they still needed to exchange their witness and exhibit lists and copies of their documentary evidence within the rule's deadlines. Those deadlines were just calculated from the new hearing date rather than the original date. And Barcus objected to both the Assessor's exhibits—Barcus' Form 130 petitions (Resp't Ex. 1) and the property record cards for the subject property (Resp't Ex. 2)—on grounds that the Assessor did not provide him with those exhibits until "20 minutes before" he called in for the hearing. The Assessor responded that Barcus suffered no prejudice because (1) Barcus filed the Form 130 petitions, and (2) those petitions, as well as the property record cards, were provided to Barcus at the PTABOA hearing, a fact that Shannon Schalk corroborated in her testimony.

11. We agree with the Assessor and overrule Barcus' objection. Indeed, our exchange rule provides that we may waive the evidence-exchange deadlines for materials previously tendered to a party or made part of the record at the PTABOA hearing. 52 IAC 4-8-1(d).

12. Barcus similarly objected to the testimony of Jon Snyder, a certified appraiser, on grounds he wasn't notified that the Assessor intended to call any witnesses until the day of the hearing. Snyder's proffered testimony was short. He generally discussed his appraisal of the property, explaining that he used the sales-comparison approach to value the property at $104,000 as of January 1, 2024. He offered no information about the specific properties he used in his analysis, although he did identify the general characteristics, such as location, that he considered in selecting them.

13. The Assessor responded to Barcus' objection by asserting that anyone with "any direct knowledge of the property and its value" can testify about that knowledge. He asserted that he was not offering Snyder's testimony "as some type of appraisal" or to show the

property's value on January 1, 2023. Instead, he argued that Snyder was "testifying about what he has direct knowledge of, and so it's not an expert opinion to be excluded."

14. We sustain Barcus' objection and exclude Snyder's testimony. Even if we were to accept the Assessor's unconvincing attempt to characterize Barcus as a fact witness, rather than an expert witness, that is beside the point. The disclosure requirement applies to all witnesses, not just experts. And the Assessor failed to timely disclose Snyder as a witness. This prejudiced Barcus, who had little or no notice that Snyder would testify, much less what he would testify about.

15. Finally, Barcus objected to the Assessor's testimony that Snyder's valuation opinion supported the property's assessment of $85,400. Because the Assessor referenced Snyder's testimony, which we have separately excluded, we sustain the objection.

B. The Assessor's Objections

16. The Assessor objected to Petitioner's Exhibits 1, 2, 6, 10, and 11, on grounds that the factual data within those exhibits is interwoven with Barcus' opinions and arguments. The Assessor argued that Barcus, who is not an appraiser, did not lay a foundation showing he was qualified to offer those opinions and that we might give undue weight to those interwoven contentions and opinions.

17. We overrule the objections. We have little trouble distinguishing between the factual material contained in the exhibits and Barcus' opinions and arguments, most of which he reiterated at the hearing. As to the Assessor's argument that Barcus lacks the expertise necessary to support his opinions, we consider that in assessing the weight we assign to those opinions.

Findings of Fact

18. The subject property is located at 1320 Lincolnway East in Mishawaka. It is composed of a 2,563-square foot home with an unfinished basement and a detached garage on a .16-acre lot. The property is assigned to assessment neighborhood 712360-23. Its assessment rose from $67,000 in 2022 to a final value of $85,400 in 2023, which represents an increase of 27.5%. The assessment remained the same for 2024. *Resp't Ex. 2; Schalk, Castellon testimony.*

19. Barcus bought the property in April 2019. The stated price was $109,900, which is what the sales disclosure form reflects. But the seller gave Barcus a $42,400 "repair credit" against that price. *Barcus testimony; Pet'r Exs. 7-8.*

20. Barcus offered a spreadsheet he described as the Assessor's "land study." The spreadsheet includes sale and assessment data for improved properties from neighborhood 7123060. For each property, the report divides the depreciated replacement cost new for the improvements into the total sale price to allocate the price between land and improvements on a percentage basis. According to the report, the average lot size was .15 acres, and the average sale price was $113,195. The percentages allocated to land ranged from 6.49% to 49.83%, with an average of 32.16%. *Barcus testimony; Resp't Ex. 11.*

21. In addition, Barcus submitted his own spreadsheet with information regarding 39 unimproved land sales for parcels ranging from .1 acres to 2.5 acres. The parcels sold between October 2020 and March 2023 for prices ranging from $106 to $100,000. Barcus divided the total of all the sale prices by the total area for all the parcels to compute a "weighted average price per acre" of $28,174. He then multiplied that figure by .14 acres (what he considered to be the subject parcel's size) to compute a land value of $3,944 for the subject property. *Barcus testimony; Pet'r Ex. 6.*

22. Barcus also computed the percentage by which each sale price either exceeded or fell short of the corresponding property's 2023 assessment. The percentages ranged from negative 95% to 5,041%. Barcus, however, did not compute a coefficient of dispersion, price-related differential, median assessment-to-sale ratio, or other statistical measures of uniformity, equality, and accuracy referenced in the International Association of Assessing Officers' April 2013 Standard on Ratio Studies ("IAAO Standard"). *Barcus testimony; Pet'r Ex. 6.*

23. There is nothing to show that the Assessor changed properties' assessments or selected them for reappraisal based on the properties having recently been sold.

Parties' Contentions

A. Barcus' Contentions

24. Barcus disputes only the land portion of his assessments. According to Barcus, the Assessor inappropriately used sales of improved properties, rather than sales of vacant land, to determine land assessments. Based on his own sales data for vacant parcels, Barcus believes the subject land should be assessed for $3,944.

25. He also pointed to excerpts from the 2021 Real Property Assessment Manual regarding assessment uniformity and equalization procedures, including an excerpt indicating that the median assessment ratio within a jurisdiction should be between 90% and 110%. He claimed that assessments did not fall within that range.

26. Barcus also took issue with what he described as the Assessor's insistence on using the $109,900 sale price from the subject property's sales disclosure as the starting point for negotiations without accounting for the credit the seller gave him for repairs.

27. Finally, without pointing to any specific evidence, Barcus asserted that the Assessor had engaged in sales chasing.

B. The Assessor's Contentions

28. Because the subject property's assessment increased by more than 5% between 2022 and 2023, the Assessor acknowledged he had the burden of proof in Barcus' 2023 appeal. Pointing to (1) the methodology from the property record card, (2) the stated purchase price from the sales disclosure form, and (3) Snyder's valuation opinion, the Assessor argued that he met his burden of proving the assessment was correct.

29. In any case, the Assessor argued that Barcus offered no credible valuation evidence. Thus, even if we find that the Assessor failed to meet his burden, we should not reduce either year's assessment below the 2022 level of $67,000. *Agostino argument.*

Conclusions of Law and Analysis

A. The Assessor had the burden of proof for Barcus' 2023 appeal.

30. Generally, a taxpayer has the burden of proof when challenging a property's tax assessment. Accordingly, the assessment on appeal, "as last determined by an assessing official or the county board," will be presumed to equal "the property's true tax value." I.C. § 6-1.1-15-20(a) (effective March 21, 2022).

31. However, the burden of proof shifts if the property's assessment "increased more than five percent (5%) over the property's assessment for the prior tax year[,]" as last corrected by an assessing official, stipulated to by the taxpayer and an assessing official, or determined by a reviewing authority. I.C. § 6-1.1-15-20(b)-(c). Subject to certain exceptions, none of which apply here, the assessment "is no longer presumed to be equal to the property's true tax value, and the assessing official has the burden of proof." *Id.* If the burden has shifted, and "the totality of the evidence presented to the Indiana board is insufficient to determine the property's true tax value," then the "property's prior year assessment is presumed to be equal to the property's true tax value." I.C. § 6-1.1-15-20(f).

32. As we discussed above, the subject property's assessment increased 27.5% between 2022 and 2023, and the Assessor acknowledged he had the burden of proof for Barcus' 2023 appeal. Assigning the burden of proof for Barcus' 2024 appeal necessarily depends on the result of the 2023 appeal.

B. Because the totality of the evidence did not suffice to show the subject property's value for the 2023 assessment date, we must presume its true tax value equals the 2022 assessment of $67,000.

33. We are the trier of fact in property tax appeals, and our charge is to "weigh the evidence and decide the true tax value of the property as compelled by the totality of the probative evidence" before us. I.C. § 6-1.1-15-20(f). Our conclusion "may be higher or lower than the assessment or the value proposed by a party or witness." *Id.* Regardless of which party has the initial burden of proof, either party "may present evidence of the true tax value of the property, seeking to decrease or increase the assessment." I.C. § 6-1.1-15-20(e).

34. True tax value does not mean "fair market value" or "the value of the property to the user." I.C. § 6-1.1-31-6(c), (e). Instead, it is determined under the rules of the Department of Local Government Finance ("DLGF"). I.C. § 6-1.1-31-5(a); I.C. § 6-1.1-31-6(f). The DLGF defines true tax value as "market value-in-use," which it in turn defines as "[t]he market value-in-use of a property for its current use, as reflected by the utility received by the owner or by a similar user, from the property." 2021 REAL PROPERTY ASSESSMENT MANUAL at 2.

35. To meet its burden of proof, a party "must present objectively verifiable, market-based evidence" of the property's value. *Piotrowski v. Shelby Cty. Ass'r*, 177 N.E.3d 127, 132 (Ind. Tax Ct. 2021) (citing *Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674, 677-78 (Ind. Tax Ct. 2006)). For most real property types, neither the taxpayer nor the assessor may rely on the mass appraisal "methodology" of the "assessment regulations." *PIA Builders*

& Developers, LLC v. Jennings Cty. Ass'r, 842 N.E.2d 899, 900 (Ind. Tax Ct. 2006). This is because the "formalistic application" of the procedures and schedules from the DLGF's assessment guidelines lacks the market-based evidence necessary to establish a specific property's market value-in-use. *Piotrowski,* 177 N.E.3d at 133.

36. Market-based evidence may include "sales data, appraisals, or other information compiled in accordance with generally accepted appraisal principles." *Peters v. Garoffolo*, 32 N.E.3d 847, 849 (Ind. Tax Ct. 2015). Relevant assessments are also admissible, but arguments that "another property is 'similar' or 'comparable' simply because it is on the same street are nothing more than conclusions ... [and] do not constitute probative evidence." *Marinov v. Tippecanoe Cty. Ass'r*, 119 N.E.3d 1152, 1156 (Ind. Tax Ct. 2019). Finally, the evidence must reliably indicate the property's value as of the valuation date. *O'Donnell v. Dep't of Local Gov't. Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006). For 2023 and 2024 assessments, the valuation dates were January 1, 2023, and January 1, 2024, respectively. I.C. § 6-1.1-2-1.5(a).

37. The Assessor offered no probative valuation evidence. He pointed to Snyder's testimony that he valued the property at $104,000 as of a year after the valuation date. But we have excluded Snyder's testimony. The Assessor also pointed to his own assessment methodology as reflected by the property record card. As explained above, however, that type of Guidelines-based evidence does not suffice to show a specific property's market value-in-use on appeal. Finally, the Assessor pointed to the purchase price from when Snyder bought the property in April 2019. Leaving aside the parties' dispute about whether the stated price from the sales disclosure form reflected what Barcus actually paid for the property, the sale occurred almost four years before the January 1, 2023, valuation date, and the Assessor offered nothing to relate that sale to a value for the subject property as of that relevant date.

38. Barcus similarly failed to offer market-based evidence to reliably show the property's value. He started from a questionable premise under which he simply accepted the

Guidelines-based assessment for the improvements and sought to show that the land was worth only $3,944. We have repeatedly held that the overriding purpose of real property assessment in Indiana is to determine the market value-in-use of the entire property, and we generally do not consider the land and improvements in a piecemeal manner where, as here, the property forms a single economic unit. While the cost approach to value considers the land and improvements separately in arriving at a property's overall value, that is not what Barcus sought to do here. Rather than offer market-based evidence to show the value of the subject improvements, he simply adopted the Guidelines-based value from his assessment.

39. Even if we were to consider Barcus' piecemeal approach, he failed to reliably show the subject land's market value-in-use. Instead, he largely criticized what he believed was the Assessor's methodology of determining land values to be used in assessing Penn Township properties, as shown by the Assessor's "land study." But simply attacking an assessor's methodology in computing an assessment does not suffice to reliably show a property's market value-in-use.

40. Barcus did offer some market data, in the form of his spreadsheet with sales data for 39 vacant parcels. But that raw data does not suffice to reliably show the subject land's value. The sales, which go back as far as 2020, include parcels with a wide variety of sizes, and locations. Barcus did not explain how any of the parcels from the spreadsheet compared to the subject parcel, much less how any relevant differences between the parcels affect their relative values. *See Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). His computation of the "weighted average" of all 39 sales does not cure that deficiency. And Barcus did not explain how sales from 2020 or 2021 related to the properties' values as of the January 1, 2023, valuation date.

41. Because the totality of the evidence does not suffice to prove the subject property's true tax value, I.C. § 6-1.1-15-20(f) requires us to presume that its value as of January 1, 2023, equals its 2022 assessment of $67,000. We now turn to Barcus' 2024 appeal.

C. For the same reasons explained above, we must presume the property's true tax value for the 2024 assessment date equals $67,000.

42. The subject property's 2024 assessment of $85,400 again represents a 27.5% increase over its 2023 assessment of $67,000, as last determined by us as the reviewing authority. The parties presented the same evidence and arguments for both years. For the reasons explained above, we find that the totality of the evidence does not suffice to show the property's true tax value as of January 1, 2024, and that we must therefore presume its value equals the prior year's assessment of $67,000.

D. Barcus did not make an actionable claim for an equalization adjustment, and there is no evidence to suggest the Assessor engaged in sales chasing.

43. Finally, Barcus made two other claims in passing. First, he pointed to excerpts from the Manual concerning equalization and claimed that the subject property's assessment was not within 90% to 110% of its market value. We interpret that as a request for an equalization adjustment based on a lack of uniformity and equality in assessments. Second, he asserted that the Assessor engaged in sales chasing. He failed to prove either claim.

44. Indiana courts have recognized taxpayers' rights to bring individualized claims for equalization adjustments based on a lack of uniformity and equality in assessments. *See, e.g., Dep't of Local Gov't Fin. v. Commonwealth Edison Co. of Ind, Inc.*, 820 N.E.2d 1222, 1226 (Ind. 2005). A taxpayer has the burden of proof in seeking an individual equalization adjustment. *See Thorsness, v. Porter Cty. Ass'r*, 3 N.E.3d 49, 3 (Ind. Tax Ct. 2014) (holding that predecessor to Ind. Code § 6-1.1-15-20 did not apply to claims alleging a lack of uniformity and equality).

45. Barcus, however, offered no authority for the proposition that the Indiana Constitution or property tax statutes contemplate claims for an equalization adjustment to separate components of an assessment instead of to a property's overall assessment.

46. Even if Barcus could seek an equalization adjustment for the land component of his assessment, he failed to make a case for that relief. Uniformity and equality may be measured through an assessment ratio study, which "compare[s] the assessed values of properties within an assessing jurisdiction with objectively verifiable data, such as sales prices or market value-in-use appraisals." *Thorsness*, 3 N.E.3d at 51 (quoting *Westfield Golf Practice Ctr., LLC v. Washington Twp. Ass'r*, 859 N.E.2d 396, 399 n.3 (Ind. Tax Ct. 2007). The DLGF has incorporated the IAAO Standard into its rules. 50 IAC 27-1-4; *Thorsness*, 3 N.E.3d at 53-54 (referring to an earlier version of the IAAO Standard).

47. It is unclear whether Barcus was relying on the Assessor's "land study" or his own spreadsheet for sales of vacant parcels in making his claim. The land study does not compute ratios of assessments to sale prices. While Barcus's spreadsheet computes ratios for 39 sales of vacant parcels from St. Joseph County, he did not statistically analyze those ratios in the manner contemplated by the DLGF's rules and the IAAO Standard. *See generally, Thorsness*, 3 N.E.3d at 53-54 (discussing IAAO Standard's methods for measuring uniformity). Also, he used sales from 2020 and 2021 without adjusting them to reflect values as of the assessment dates for which he determined his ratios. Finally, he did not show a ratio for the subject parcel, because he offered no probative evidence to establish the land's market value-in-use.

48. As for Barcus' claim that the Assessor engaged in sales-chasing, he offered no evidence to support his bald assertion. There is nothing to show that the Assessor changed properties' assessments or selected them for reappraisal based on the properties having recently been sold. *See Big Foot Stores, LLC v. Franklin Twp. Ass'r*, 919 N.E.2d 621, 623 n. 3 (Ind. Tax Ct. 2009) (describing the practices of sales chasing, selective reappraisal, and spot assessments).

Conclusion

49. The Assessor had the burden of proof in Barcus' appeals for both the 2023 and 2024 assessment years. In each case, the totality of the evidence did not suffice to prove the subject property's true tax value. Under those circumstances, we must presume the property's true tax value equals $67,000 for both years. We therefore order that the assessments be reduced to that amount.

Date: NOVEMBER 12, 2025

Jonathan A. Elrod
Chairman, Indiana Board of Tax Review

Timothy Schultz
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>.