REPRESENTATIVE FOR PETITIONERS: *Pro Se*

REPRESENTATIVE FOR RESPONDENT: *Marilyn Meighen, Attorney*

BEFORE THE INDIANA BOARD OF TAX REVIEW

CHRISTOPHER AND PAULA BOLTE,	)	Petition Nos.:	19-008-23-1-5-00327-24 19-008-24-1-5-01084-24
Petitioners,	)	Parcel No.:	19-15-28-303-414.000-008
v.	)	County:	Dubois
DUBOIS COUNTY ASSESSOR,	)	Township:	Ferdinand
Respondent.	)	Assessment Years:	2023 & 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. In these assessment appeals, the Dubois County Assessor offered a probative appraisal from Brian Shelton in which he estimated the subject property's market value-in-use as of the relevant valuation dates for the two assessments at issue. The taxpayers, Christopher and Paula Bolte, neither impeached that appraisal nor offered probative evidence to show a different value. Based on the totality of the evidence, we therefore order the assessments changed to the values reflected in Shelton's appraisal. And while the Boltes offered some sales and assessment data relevant to whether assessments from their town were uniform and equal, that raw data did not suffice to prove the Boltes were entitled to an equalization adjustment.

II. PROCEDURAL HISTORY

A. The Boltes' appeal petitions

2. On December 12, 2023, and March 6, 2024, respectively, the Boltes filed their Form 130 petitions challenging their 2023 and 2024 assessments. On April 19, 2024, the Dubois County Property Tax Assessment Board of Appeals ("PTABOA") met and held a hearing on the Boltes' 2023 appeal. It issued a Form 115 determination three days later in which it ordered no change to the assessment. The PTABOA did not hear the Boltes' 2024 petition or issue a determination on it.

3. On May 29, 2024, the Boltes filed a Form 131 petition with us, appealing the PTABOA's determination of their 2023 assessment. On November 21, 2024, after waiting more than 180 days for the PTABOA to act on their petition for the 2024 assessment, the Boltes filed a Form 131 petition with us contesting that assessment as well. *See* Ind. Code § 6-1.1-15-1.2(k) (allowing a taxpayer to bypass a PTABOA and appeal directly to us if the PTABOA has not issued a determination within 180 days of the taxpayer filing an appeal petition with it). The Boltes elected to receive service of all notices regarding their petitions by email and provided their email address.

4. The assessments as determined by the PTABOA (2023) and the Assessor (2024) are for the following values:

Year	Land	Improvements	Total
2023	$25,000	$166,900	$191,900
2024	$25,000	$168,900	$193,900

B. The Assessor's request for entry upon land and motion for sanctions

5. After receiving notice of the Boltes' Form 131 petitions, the Assessor asked them to allow her appraiser, Brian Shelton, to enter their property so he could prepare an appraisal report. *Assessor's Request for Entry Upon Land for Inspection.* The Boltes indicated they had stipulations that would need to be met before they would allow Shelton on the property. *Id.* The Assessor responded by filing a Request for Entry Upon Land for Inspection ("Request for Entry") and served it on the Boltes. The Boltes

retained counsel and filed a response to the Request for Entry in which they argued that the parties had not yet discussed the Boltes' stipulations and that the Assessor therefore had not made reasonable efforts to resolve the discovery dispute. *Objection to Assessor's Request for Entry Upon Land and Request for a Hearing* at 2-3.

6. On August 7, 2024, our designated administrative law judge, Joseph Stanford, held a telephonic case-management conference on the Assessor's Request for Entry. During that conference, and in email exchanges following it, the parties then negotiated over the Boltes' laundry list of conditions for Shelton to enter their property. Those conditions included, among other things, requirements (1) that Shelton produce years of medical and vaccination information and proof of at least five COVID vaccinations, provide a background check from the Indiana State Police or the FBI, release the Boltes from liability, including liability for their own negligence, in the event he would be injured while on the property, and refrain from photographing the home's interior, and (2) that the Assessor pay the Boltes $1,000 per hour for the inspection and pay for a person of the Boltes' choosing to provide security during the inspection. *See Assessor's Status Report Regarding Request for Entry Upon Land.*

7. The parties ultimately did not reach an agreement for the inspection. On September 6, 2024, the Assessor filed a status report in which she asked that we either (1) order an interior and exterior inspection, or (2) allow for an exterior-only inspection but prohibit the Boltes from "offering any evidence to contradict the data for, and assumptions about," the subject property that Shelton might use in his valuation opinion. *Id.* at 7. The Assessor followed up with a motion asking us to rule on her Request for Entry and seeking the same relief as she did in her status report. *Assessor's Request for Ruling on Her Request for Entry Upon Land for Inspection.*

8. On December 5, 2024, we issued our order directing the Boltes to permit the Assessor and her authorized representative to enter and inspect the land and the exterior and interior of all buildings and structures within 30 days. We notified the parties that failure to comply could result in sanctions, including (1) restricting the scope of evidence the

Boltes would be permitted to offer concerning the subject property, (2) drawing adverse inferences against the Boltes regarding any part of the subject property the Assessor and her appraiser were not permitted to inspect, and (3) taking any other actions that fairness and equity demanded, up to and including dismissal as to some or all of the appealed issues.

9. On December 12, 2024, the Assessor filed her Motion for the Board to Issue Sanctions for Failure to Comply with Board Order, arguing that the Boltes continued to make unreasonable demands, which blocked Shelton from inspecting the property. The Boltes responded, arguing that they had not defied our order. Nonetheless, they indicated they would agree to the Assessor's proposed sanction—that Shelton would conduct an exterior "curbside" inspection of the property, and the Boltes would be barred from offering evidence contradicting his data and conclusions—with clarification that the sanction would not be construed as prohibiting the Boltes from offering evidence concerning their proposed valuation. On February 3, 2025, a new designated administrative law judge, Erik Jones ("ALJ Jones"), held a telephonic status conference on the motions and the status of the inspection. He took the parties' arguments under advisement.

10. We then issued notices setting the Boltes' appeals for a hearing on May 13, 2025. The notices indicated that we would address the merits of the appeals as well as all other pending matters at the hearing.

11. On March 13, 2025, Shelton viewed the property from public streets. He did not enter the property to inspect it.

C. The hearing

12. ALJ Jones held the hearing as scheduled. Neither he nor we inspected the property. The Boltes represented themselves. Marilyn Meighen appeared as counsel for the Assessor. Christopher Bolte and Shelton testified under oath.

13. The Boltes offered the following exhibits:

Petitioner Exhibit 1	2023 Property Record Card ("PRC") for subject property,
Petitioners Exhibit 2	2023 PRC for 315 Maryland Street,
Petitioners Exhibit 3	2023 PRC for 405 Maryland Street,
Petitioners Exhibit 4	2023 PRC for 410 Maryland Street,
Petitioners Exhibit 5	2023 PRC for 121 E 5th Street,
Petitioners Exhibit 6	2023 PRC for 505 Maryland Street,
Petitioners Exhibit 7	2023 PRC for 202 E 5th Street,
Petitioners Exhibit 8	2023 PRC for 515 Maryland Street,
Petitioners Exhibit 9	2023 PRC for 525 Maryland Street,
Petitioners Exhibit 10	2023 PRC for 315 Main Street,
Petitioners Exhibit 11	2023 PRC for 250 Main Street,
Petitioners Exhibit12	2023 From 11 for subject property,
Petitioners Exhibit 13	2023 PRC for 240 Main Street,
Petitioners Exhibit 14	Form 130 petition for 2023 assessment year,
Petitioners Exhibit 15	2023 PRC for 231 E 3rd Street,
Petitioners Exhibit 16	2023 PRC for 521 E 1st Street,
Petitioners Exhibit 17	2023 PRC for 1705 Main Street,
Petitioners Exhibit 18	2023 PRC for 722 Caesars Court,
Petitioners Exhibit 19	2023 PRC for 1545 Virginia Street,
Petitioners Exhibit 20	2023 PRC for 1715 Missouri Street,
Petitioners Exhibit 21	2023 Form 134,
Petitioners Exhibit 22	Form 131 petition for 2023 assessment year,
Petitioners Exhibit 23	2020 appraisal report for subject property, prepared by Kristie M. Cooper; 2005 appraisal report prepared by Valery M. Kessens,
Petitioners Exhibit 24	2023 PRC for 1205 Missouri Street,
Petitioners Exhibit 25	2023 PRC for 15 Main Street,
Petitioners Exhibit 26	2023 PRC for 745 Michigan Street,
Petitioners Exhibit 27	Comparable Sales Report A, provided by Assessor at PTABOA conference,
Petitioners Exhibit 28	Comparable Sales Report B, provided by Assessor at PTABOA conference,
Petitioners Exhibit 29	2023 PRC for 223 W 6th Street,
Petitioners Exhibit 30	2023 PRC for 321 E 23rd Street,
Petitioners Exhibit 31	2023 PRC for 712 E 20th Street,
Petitioners Exhibit 32	2023 PRC for 211 E 5th Street,
Petitioners Exhibit 33	2023 PRC for 713 W 23rd Street,
Petitioners Exhibit 34	2023 PRC for 225 Maryland Street,
Petitioners Exhibit 35	2023 PRC for 1665 Main Street,
Petitioners Exhibit 36	2023 PRC for 230 Maryland Street,
Petitioners Exhibit 37	2023 PRC for 131 E 11th Street,
Petitioners Exhibit 38	2023 PRC for 115 Main Street,
Petitioners Exhibit 39	2023 PRC for 2135 Vienna Street,

Petitioners Exhibit 40	2023 PRC for 821 E 5th Street,
Petitioners Exhibit 41	2023 PRC for 203 W 3rd Street,
Petitioners Exhibit 42	2023 PRC for 11187 S 285 E,
Petitioners Exhibit 43	2023 PRC for 1625 Virginia Street,
Petitioners Exhibit 44	Form 130 petition for 2024 assessment year,
Petitioners Exhibit 45	Form 131 petition for 2024 assessment year.

14. The Assessor submitted the following exhibits:

Resp't Exhibit 1	Assessor's Request for Entry Upon Land for Inspection,
Resp't Exhibit 2	Assessor's Status Report Regarding Her Request for Entry Upon Land for Inspection,
Resp't Exhibit 3	Assessor's Request for Ruling on Her Request for Entry Upon Land for Inspection,
Resp't Exhibit 4	Assessor's Motion for the Board to Issue Sanctions for Failure to Comply with Board Order,
Resp't Exhibit 5	2023 Property Record Card ("PRC") for subject property,
Resp't Exhibit 6	2024 PRC for subject property,
Resp't Exhibit 7	Appraisal report prepared by Brian D. Shelton,
Resp't Exhibit 8	E-mail correspondence between Assessor counsel and petitioners with attached witness and exhibit list, dated April 16, 2025.

15. 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 its administrative law judges; and (3) audio recordings of the hearing and the August 7, 2024, case-management conference.

III. Preliminary Issues

16. Before turning to the merits of the Boltes' appeals, we pause to address two preliminary procedural issues: (1) ALJ Jones' ruling at the hearing on the Assessor's motion for sanctions, and (2) objections ALJ Jones took under advisement.

A. Sanction for the Boltes' failure to comply with our order on the Assessor's Request for Entry.

17. At the hearing's outset, ALJ Jones allowed the parties to make additional arguments on the Assessor's request for sanctions. The Boltes largely elaborated on their previous attempts to justify the myriad conditions they sought to impose on Shelton's inspection

and their claim that the Assessor had not made reasonable efforts to resolve the dispute before seeking a discovery order. But they also raised a new argument, claiming that a warrantless inspection of their home would be an unreasonable search under the Fourth Amendment to the United States Constitution.

18. Following those arguments, ALJ Jones indicated that he was inclined to grant the Assessor's proposed sanction and that he would give the Assessor a "pretty broad leash" to object to evidence that was not readily apparent to Shelton from his curbside viewing of the property. No objections were forthcoming, however, because the Boltes did not offer any evidence to contradict Shelton's assumptions about the property. Nor did they make an offer of proof regarding evidence they believed ALJ Jones' ruling prevented them from offering.

19. Nothing the Boltes have argued leads us to reconsider our original order or ALJ Jones' ruling on the Assessor's request for sanctions. We find that the Assessor made reasonable efforts to resolve the discovery dispute. Although the Assessor prematurely filed her Request for Entry with us instead of first serving it on the Boltes and allowing them 30 days to respond,[1] she subsequently negotiated with the Boltes over the conditions they sought to impose on an inspection. Many of the conditions were patently unreasonable. When those negotiations ultimately foundered, the Assessor effectively moved to compel discovery by asking us to either order an interior and exterior inspection or prohibit the Boltes from offering evidence to contradict Shelton's data and assumptions.

20. As to the Boltes' Fourth Amendment privacy concerns, we note that this matter involves a particularized discovery dispute arising out of a property tax appeal. It is the Boltes that have placed a government entity (the Assessor) in a position where it must know, or at least presume, the condition of the Boltes' home in order to adequately defend the

[1] *See* Ind. Trial Rule 34 (governing requests for entry upon designated land or other property); *see also*, 52 IAC 4-8-3(a)(2) (allowing parties to appeals before us to use the discovery methods and procedures contained in the Trial Rules).

assessment. *See* 52 IAC 4-8-7(b)(2)-(3) (allowing us to sanction parties for violating discovery orders, including by, among other things, limiting the scope of admissible evidence, or taking actions "as fairness and equity demand."). The Fourth Amendment does not relieve a party from its discovery obligations simply because the opponent in the legal matter is a government entity. In any event, neither the Assessor nor Shelton entered the Boltes' home. Shelton merely viewed the property only from public streets.

21. But more importantly, the Boltes were not in fact sanctioned. ALJ Jones deferred imposing an actual sanction. He stated the Assessor would be given latitude to object to the Boltes' evidence, and he would then consider whether the evidence should be excluded as a sanction. But the Boltes did not endeavor to introduce any evidence. And no evidence was excluded. Moreover, there are no facts in the record to suggest that the condition of the Boltes' home was not consistent with Shelton's assumptions. We cannot find a violation of the Fourth Amendment when there was no actual search of the Boltes' home, no adverse consequences for the failure to allow an inspection, and no showing of prejudice resulting from the discovery orders. The Boltes did not make an offer of proof regarding the condition of the interior of their property, and they have therefore waived any claims they have about either our order granting the Assessor's Request for Entry or ALJ Jones' ruling on sanctions.

B. Objections

22. ALJ Jones ruled on various objections during the hearing, and we adopt his rulings. He also took two objections under advisement, to which we now turn.

1. The Boltes' Objections

23. The Boltes objected to Respondent's Exhibits 5 through 7—two property record cards ("PRCs") for the subject property, and Shelton's appraisal report. According to the Boltes, the exhibits needed to be authenticated by a witness, and the Assessor did not provide them with a witness list, which 52 IAC 4-8-1 required her to do at least 15 business days before the hearing.

24. The Assessor countered that she emailed the Boltes her witness and exhibit list on April 16, 2025, nearly one month before the hearing. For support, she offered Respondent's Exhibit 8, an April 16, 2025, email from her counsel to the Boltes transmitting her witness and exhibit list.[2] That exhibit, however, shows that the Assessor's counsel sent the list to the wrong email address. The Boltes' correct address, as listed on their Form 131 petitions, is staffrep@PSCI.net. But counsel directed the message to "staffaep@PSCI.net." *Resp't Ex. 8* (emphasis added). Despite the email containing the wrong address, the Assessor's counsel said she was not notified that there was an error or that the message was undeliverable.

25. We overrule the Boltes' objection. To promote settlement and avoid unfair surprise, our standard procedural rules require parties to exchange witness-and-exhibit lists at least 15 business days before a hearing and copies of documentary evidence at least five business days before a hearing. 52 IAC 4-8-1(a)-(b). The applicable rule also sets forth requirements for determining whether the parties have complied with those deadlines. Parties must (1) hand deliver the materials, (2) deposit them in the U.S. Mail or private carrier three days before the deadline, or (3) or deposit them with a private carrier that guarantees next-day delivery at least one day before the deadline. 52 IAC 4-8-1(c). We "may" exclude evidence based on a party's failure to comply with the exchange deadlines. 52 IAC 4-8-1(f).

26. The Assessor attempted to comply with the deadline for exchanging her witness and exhibit list when her counsel tried to email it to the Boltes almost a month before the hearing date. Although that is not a specified delivery method under our administrative rule, the Boltes elected in their Form 131 petitions to receive notices electronically.

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[2] The Boltes also objected to the list and email on grounds that they never received them. But that is precisely what the Assessor offered the documents for: to show that she exchanged the witness and exhibit list nearly a month before the hearing. The Assessor could not have known that she would need to offer the documents until the hearing, when the Boltes first raised the issue of not having received the list. We therefore overrule the Boltes' circular objection.

Unfortunately, the Boltes did not receive the list because counsel mistakenly sent it to the wrong email address.

27. Had the Boltes been significantly prejudiced by that error, we might reach a different conclusion. But they have not shown any prejudice. The Assessor called only one witness: Shelton. Given the extensive pre-hearing litigation over whether Shelton would be allowed to inspect their property, the Boltes could not have been surprised that the Assessor intended to call him as a witness to authenticate his appraisal report and testify about its contents. Nor could they have been surprised that the Assessor intended to offer the appraisal report or PRCs for the subject property as exhibits. And the Boltes received copies of all those documents within the time specified under our exchange rule. They therefore were not unfairly surprised by the exhibits' content.

28. Finally, to the extent the Boltes' felt they were subjected to unfair surprise by the Assessor's inadvertent failure to timely disclose her anticipated witness, they could have sought a continuance. They chose not to do so. And we will not grant the far more drastic remedy of excluding the Assessor's evidence in a case where she acted in good faith and the Boltes demonstrated no prejudice.

2. The Assessor's Objections

29. The Assessor objected to Petitioners' Exhibit 23—a 2020 appraisal report prepared by Kristie Cooper, and what appears to be part of a 2005 appraisal report prepare by Valery Kessens—on hearsay grounds. The Boltes responded that they were not offering Cooper's appraisal to certify what the subject property was worth January 1, 2023, but rather to show (1) what it was worth in 2020, and (2) what has transpired since that date regarding the subject property's assessed value and the assessed values of other properties referenced in the appraisal.[3]

[3] The Boltes did not mention Kessen's appraisal report either in responding to the Assessor's objection or in arguing their case.

30. We overrule the objection. The Legislature has created a statutory exception to the hearsay rule for appraisals offered in hearings before us. *See* I.C. § 6-1.1-15-4(p) ("[T]he Indiana board shall admit into evidence an appraisal report, prepared by an appraiser, unless the appraisal report is ruled inadmissible on grounds besides a hearsay objection.").

IV. FINDINGS OF FACT

A. The subject property and its assessments

31. The subject property includes 0.225 acres of land and an 1,810-square-foot, single-story house with a basement. It is located at 325 Maryland Street, in Ferdinand. *Pet'rs Ex. 1.*

32. The property was assessed for $136,100 in 2022. The assessment increased by 41% to $191,900 for 2023. The land portion of the assessment doubled, going from $12,500 to $25,000. *Pet'rs Ex. 1; C; Bolte testimony.*

B. The assessments and sale prices for other properties from Ferdinand

33. The Boltes offered PRCs for 35 other properties from Ferdinand. They were from three assessment neighborhoods: the subject property's neighborhood, Ferdinand Central; Ferdinand North; and Ferdinand South. In 2023, all the land classified as homesite within Ferdinand Central was assessed using a base rate of $53,500/acre. With one exception, all the homesites in the other two neighborhoods were assessed using a base rate of $40,400/acre. *Pet'r Exs. 2-11, 13-20, 24-26, 29-43.*

34. None of the properties for which the Boltes offered PRCs sold within a year of the 2024 assessment date. Nine, however, sold within a year of the 2023 assessment date. Of those nine sales, two of the sale prices were below the properties' 2023 assessments. The rest of the sale prices were above the properties' 2023 assessments to varying degrees. Although the Boltes referred to the differences between sale prices and assessments for

several properties, they did not compute ratios showing the assessment as a percentage of sale price for any of the properties. *Pet'rs Exs. 7, 29-31,34-38.*[4]

35. In addition to the 35 properties for which they offered PRCs, the Boltes asked Shelton about the assessments for the four properties he used in his appraisal. Shelton testified to the 2022 assessed values for all four properties and to the 2023 assessed value for one of the properties. The sale prices were higher than the properties' assessments. *Resp't Ex. 7 at 16; Shelton testimony.*

C. Appraisals

36. The Assessor offered an appraisal report from Shelton, who also testified about his valuation opinion. The Boltes offered a 2020 appraisal report from Kristie Cooper.

1. Shelton's appraisal

37. Shelton is an Indiana certified general appraiser and a Member of the Appraisal Institute (MAI). He certified that he performed his appraisal in conformity with the Uniform Standards of Professional Appraisal Practice ("USPAP"). He estimated the property's market value-in-use at $225,000 as of January 1, 2023, and $232,000 as of January 1, 2024. *Shelton testimony; Resp't Ex. 7 at 1-2, 17-18.*

38. Because the Boltes did not allow Shelton to enter their property, he viewed it from adjoining streets. He therefore made the extraordinary assumption under USPAP that the home's exterior condition was representative of its interior condition. He consulted the property's PRC for a description of the home, including the home's size and age. He assumed that the information on all the PRCs that he consulted in preparing his appraisal was accurate. *Shelton testimony; Resp't Ex. 7 at 4, 10-11.*

[4] One property showed three different transfers with three different prices on the same day. *Pet'rs Ex. 34.*

39. Shelton applied the sales-comparison approach, one of three generally accepted valuation approaches. He did not think it was necessary to develop the other two approaches—the cost and income approaches—to produce a credible appraisal. The income approach was unnecessary because the subject home was a single-family home and was not rented. And the cost approach was unnecessary because of the home's age. *Shelton testimony; Resp't Ex. 7 at 13.*

40. Shelton identified four comparable one-story homes from Ferdinand that sold between March 2022 and October 2022 for prices ranging from $200,000 to $247,000 or $138.41/sq. ft. to $175.78/sq. ft. Although he looked at the PRCs for those properties to check the information listed for them in the multiple listing service ("MLS"), he did not rely on the assessments for those properties in estimating the subject property's value. *Shelton testimony; Resp't Ex. 7 at 16-17.*

41. Shelton considered adjusting his comparable properties' sale prices to account for transactional differences between the sales and the posited sale of the subject property, as well as for relevant differences in property characteristics. He ended up adjusting the prices for differences in things such as the sizes of the sites and homes; the homes' ages; the amount of above-grade living area; the number of bedrooms; the percentage of basement finish; and the presence of amenities like decks/patios, or porches. The adjusted prices ranged from $205,100 to $237,760, which Shelton found supported a value of $225,000 for the subject property as of January 1, 2023. *Shelton testimony; Resp't Ex. 7 at 16-17.*

42. To estimate the property's market value-in-use for January 1, 2024, Shelton applied a trending factor to the value he determined for the first year. He developed that factor using data from the MLS to identify sales trends for site-built homes (as opposed to mobile homes, condominiums, or villas). Although he looked at data for the subject property's zip code, he concluded that the limited number of sales led to wide fluctuations that may not have reflected market trends as accurately. He therefore also

looked at data for all Dubois County, which showed a more consistent pattern of change. *Shelton testimony; Resp't Ex. 7 at 7-9.*

43. While Shelton looked at data from 2019 through 2024, he felt that in more recent years, the market had been affected by (1) the COVID-19 pandemic and lower interest rates through 2022, (2) the lack of existing supply, and (3) an increase in construction costs. Based on all his data, Shelton settled on a trending factor of 3% per year, which led him to value the subject property at $232,000 as of January 1, 2024. *Shelton testimony; Resp't Ex. 7 at 7-9, 17.*

2. Cooper's appraisal

44. Cooper prepared her appraisal for Old National Bank in connection with the Boltes' application for a loan. She estimated the property's market value at $138,000 as of March 2, 2020. *Pet'rs Ex. 23; C. Bolte testimony.*

D. The Boltes' calculations

45. Christopher Bolte pointed to the PRCs for the 35 properties from Ferdinand and vaguely discussed several elements of comparison between those properties and the subject property, such as the sizes of the lots and homes, as well as the homes' ages and construction. But he did not qualitatively or quantitatively adjust their assessments to account for those differences. Instead, he explained that the Boltes tried to be "as fair as we could be in trying to substitute the unknown from the Assessor's office to at least some form of averages to get to a[n] assessment number that would make more sense when we look at the properties and the land." Based on that analysis he concluded that the property should be assessed at $146,250—$16,650 for land and $129,600 for improvements. *C. Bolte testimony.*

V. Conclusions of Law and Analysis

A. The Assessor had the initial burden of proof for the Boltes' 2023 appeal, but assigning the burden for their 2024 appeal depends on our determination for 2023.

46. Generally, the taxpayer has the burden of proof when challenging a property 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).

47. 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." I.C. § 6-1.1-15-20(b). 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.*

48. 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).

49. The subject property's 2023 assessment of $191,900 was an increase of 41% over the previous year's assessment. The Assessor therefore had the burden of proof.

B. The totality of the evidence shows the subject property's true tax value as of January 1, 2023, was $225,000—the amount estimated by Shelton in his USPAP-compliant appraisal.

50. 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 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).

51. 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 sue, as reflected by the utility received by the owner or by a similar user, from the property. 2021 REAL PROPERTY ASSESSMENT MANUAL at 2.

52. 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." *P/A 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.

53. 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). The valuation date for 2023 assessments was January 1, 2023, and the valuation date for 2024 assessments was January 1, 2024. I.C. § 6-1.1-2-1.5(a).

54. To meet her burden in the Boltes' 2023 appeal, the Assessor offered Shelton's USPAP-compliant appraisal in which he estimated the subject property's market value-in-use at $225,000 as of January 1, 2023. Shelton applied a generally accepted methodology—the sales-comparison approach—and relied on objective market-based data to reach his value conclusion. We therefore find that his valuation opinion is probative of the subject property's market value-in -use.

55. The Boltes did nothing to impeach Shelton's valuation opinion. While they highlighted the fact that Shelton relied on sources he assumed, but could not verify, were accurate, they offered nothing to show that he relied on faulty data. Beyond that, the Boltes mostly questioned Shelton about things that were irrelevant to his valuation opinion, such as whether there had been improvements to the subject home since 2020 and differences between the sale prices and assessed values for his comparable properties.

56. Nor did the Boltes offer probative evidence to show a more credible value for the property than the value Shelton estimated in his appraisal. Instead, they focused mostly on differences in the assessed values, particularly land values, between the subject property and various other properties from Ferdinand. But the Boltes did little to compare their property to the other properties in terms of relevant characteristics that affect market value-in-use. More importantly, they did not qualitatively or quantitatively adjust the assessments to arrive at a supportable value for the subject property. *See Long v. Wayne Twp. Ass 'r*, 821 N.E.2d 466, 470-71 (Ind. Tax Ct. 2005) (holding that taxpayers' sales data for other properties lacked probative value where they failed to explain how the characteristics of those properties compared to their property or how any differences affected market value-in-use). Instead, Christopher Bolte simply asserted that they attempted to be "fair" in determining "averages" without explaining how they came up with those averages.

57. Although the Boltes also offered Cooper's appraisal, they expressly did not do so to show the property's value as of January 1, 2023. Indeed, Cooper estimated the property's value as of March 2, 2020, based on sales from 2019, and the Boltes did not attempt to

trend her estimate to reflect the property's value as of the relevant valuation date. Instead, they apparently offered Cooper's appraisal to show the rate at which the subject property's assessment increased in comparison to other properties from Ferdinand, including the comparable properties Cooper used in her appraisal.[5]

58. That approach misses the mark. To rebut Shelton's credible valuation opinion, the Boltes needed to offer probative evidence to show that the subject property's market value-in-use was different from what Shelton estimated. The rate at which the property's assessment changed in comparison to other properties' assessments does little or nothing to show its market value-in-use. "[E]ach tax year—and each appeal process—stands alone." *Fisher v. Carroll Cty. Ass'r,* 74 N.E. 3d 582, 588 (Ind. Tax Ct. 2017). Evidence of a property's assessment in one year therefore has little bearing on its true tax value in another. *Fleet Supply, Inc. v. State Bd. of Tax Comm'rs*, 747 N.E.2d 645, 650 (Ind. Tax Ct. 2001) (citing *Glass Wholesalers, Inc. v. State Bd. of Tax Comm'rs*, 568 N.E.2d 1116, 1124 (Ind. Tax Ct. 1991)).

C. The totality of the evidence shows that the subject property's true tax value as of January 1, 2024, was $232,000—the amount estimated by Shelton in his USPAP-compliant appraisal.

59. The subject property's 2024 assessment is $193,900, which is less than the $225,000 value we have determined for 2023. We therefore begin with the presumption that the 2024 assessment is equal to the property's true tax value and must determine whether the parties have rebutted that presumption with probative evidence.

60. Once again, the Assessor relied on Shelton's appraisal. For the reasons discussed above, we find Shelton's sales-comparison analysis persuasive. But Shelton did not perform a separate sales-comparison analysis for 2024. He instead trended his valuation opinion for 2023 to reflect the property's value as of January 1, 2024. He relied on sales data for

[5] The Boltes did not even mention Kessens' 2005 appraisal report, much less attempt to explain how it related to any issue in their appeals. We give it no weight.

site-built homes from Ferdinand and Dubois County to develop a factor that reflected changes in market conditions between the two dates.

61. As already explained, the Boltes did nothing to impeach Shelton's opinion of the property's value for January 1, 2023. They likewise did nothing to impeach the reliability of Shelton's trending factor. And the Boltes relied on the same evidence for the 2024 assessment date that we rejected for 2023. Their evidence lacks probative weight for the same reasons we have already discussed. We therefore find that the totality of the evidence shows the subject property's market value-in-use as of January 1, 2024, was $232,000—the amount estimated by Shelton in his appraisal.

D. The Boltes did not make a case for an equalization adjustment.

62. Our inquiry does not end there, however. Although the Boltes initially claimed they were contesting only the accuracy of the subject property's assessments, they later argued that assessments in Ferdinand were not uniform. The Boltes, however, had the burden of proving they were entitled to relief on that basis. *See Thorsness v. Porter Cty. Ass'r,* 3 N.E.3d 49, 52 (Ind. Tax Ct. 2014) (holding that predecessor to I.C. § 6-1.1-15-20 did not apply to claims alleging a lack of uniformity and equality).

63. Indiana's Property Taxation Clause directs the Legislature to "provide, by law, for a uniform and equal rate of property assessment and taxation" and to "prescribe regulations to secure a just valuation for taxation of all property." IND. CONST. art. X § 1(a); *see also, Thorsness* 3 N.E.3d at 51. The Property Taxation Clause, however, does not require "absolute and precise exactitude as to the uniformity and equality of each individual assessment." *State Bd. of Tax Comm'rs v. Town of St. John*, 702 N.E.2d 1034, 1040 (Ind. 1998) (emphasis in original). The Legislature and the DLGF have enacted various statutes and rules designed to comply with the constitutional mandate of uniformity and equality, including statutes that contemplate applying equalization adjustments. *See, e.g.*, I. C.§ 6-1.1-13-5 and -6; I.C. § 6-1.1-14-5; 2021 REAL PROPERTY ASSESSMENT MANUAL at 14-15. Those provisions generally offer class-wide relief and do not necessarily give

taxpayers the right to seek an individual equalization adjustment. *See Dep't of Local Gov't Fin. v. Commonwealth Edison Co. of Ind, Inc.*, 820 N.E.2d 1222, 1226 (Ind. 2005) (recognizing that the intent behind I.C. § 6-1.1-14-5(a) and related statutes does not appear to authorize an individual equalization adjustment). Nonetheless, the appeal statute (I.C. § 6-1.1-15-1.1) allows an individual taxpayer to "contend that its property taxes were higher than they would have been had other property been properly assessed." *See id.* (referencing predecessor to I.C. § 6-1.1-15-1.1).

64. A claim for relief based on a lack of uniformity and equality necessarily hinges on the standards for valuing properties under our State's assessment system. Before the switch to our current system, true tax value was determined under the State Board of Tax Commissioners' assessment regulations and bore no relation to any external, objectively verifiable measurement standard. *Westfield Golf Practice Ctr., LLC v. Washington Twp. Ass'r*, 859 N.E.2d 396, 398 (Ind. Tax Ct. 2007). That changed under the new system, which incorporates market value-in-use as its external, objectively verifiable benchmark. The focus shifted from examining how assessment regulations were applied to examining whether a property's assessed value reflects that external benchmark. *Id.* at 399. Thus, "'the end result—a 'uniform and equal *rate*' of assessment—is required, but there is no requirement of uniform procedures to arrive at that rate.'" *Id.* (quoting *State ex. rel. Att'y Gen. v. Lake Superior Ct.*, 820 N.E.2d 1240, 1250 (Ind. 2005)) (emphasis in original).

65. In *Westfield Golf*, the Tax Court explained that one method for proving a lack of uniformity and equality is to present ratio studies, comparing the assessments of properties within an assessing jurisdiction with objectively verifiable data, such as sale prices or market value-in-use appraisals. *Id.* at n. 3. *See also, Thorsness,* 3 N.E.3d at 51. And the DLGF has incorporated into its rules the International Association of Assessing Officers' April 2013 Standard on Ratio Studies ("IAAO Standard"). *Id.* at 53-54 (referring to an earlier version of the IAAO Standard); 50 IAC 27-1-4.. The taxpayer in *Westfield Golf* lost its uniformity-and-equality claim because it focused solely on the base rate used to assess its driving-range landing area compared to the rates used to assess

other driving ranges and failed to show the actual market value-in-use for any of the properties. *Westfield Golf*, 859 N.E.2d at 399.

66. In *Thorsness,* the Tax Court rejected a taxpayer's claim for an individual equalization adjustment based on the lack of uniformity in assessments, and in doing so, expanded on its discussion from *Westfield Golf* about the use of ratio studies. *Thorsness*, 3 N.E.3d at 53-54. The taxpayer in *Thorsness* offered evidence showing that while his property was assessed at 99.9% of its sale price, six other properties from his subdivision were assessed at an average of 79.5% of their recent sale prices. *Id.* at 50. At the administrative level, we rejected the taxpayer's claim on grounds that his evidence neither conformed to professionally accepted standards, nor was based on a statistically reliable sample. *Id.*

67. The Boltes broadly compared the subject property's assessment, and its annual increases, to the assessments and increases for 35 other properties from Ferdinand. They, however, did not offer any probative evidence to show the market value-in-use for most of those properties as of either assessment date at issue in these appeals. Under *Westfield Golf*, that type of methodological evidence has little relevance.[6]

68. But like the taxpayer in *Thorsness*, the Boltes did offer some relevant sales and assessment data, specifically the data for the nine properties that sold within a year of the 2023 assessment date and for one property from Shelton's appraisal where he provided both the 2022 sale price and the 2023 assessment. Two of the properties sold for prices below their 2023 assessments, while the rest sold for prices that were higher than the properties' assessments by varying degrees. Nonetheless, the Boltes did not calculate assessment-to-sale price ratios for any of the properties. More importantly, like the taxpayer in *Thorsness*, they did not calculate a coefficient of dispersion or any other statistic to measure uniformity. We therefore find that the Boltes failed to prove they

[6] Although the appropriate focus is not on methodology, we note that the Assessor used a nearly uniform land base rate in each assessment neighborhood for 2023. For example, all the properties from the subject property's neighborhood, Ferdinand Central, were assessed using a base rate of $53,500/acre.

were entitled to have their assessments adjusted to an amount other than what we find to be the subject property's true tax value for each year.

VI. Conclusion

69. Based on the totality of the probative evidence, we find that the subject property's true tax value for each year under appeal is the value estimated by Shelton in his USPAP-compliant appraisal. We further find that the Boltes failed to prove they were entitled to an equalization adjustment based on a lack of uniformity and equality in assessments. We therefore order that the subject property's assessments be changed to the following values:

Year	Value
2023	$225,000
2024	$232,000

DATE: OCT. 10, 2025

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>.