

**INDIANA BOARD OF TAX REVIEW**  
**Small Claims**  
**Final Determination**  
**Findings and Conclusions**

**Petition No.:** 75-013-22-1-5-00764-22  
**Petitioner:** Seth Dobson  
**Respondent:** Starke County Assessor  
**Parcel:** 75-09-18-300-033.000-013  
**Assessment Year:** 2022

The Indiana Board of Tax Review (“Board”) issues this determination in the above matter, and finds and concludes as follows:

**Procedural History**

1. On May 25, 2022, Dobson appealed the 2022 assessment of a residential property located at 5740 South 600 West, North Judson, Indiana 46366.
2. On August 8, 2022, the Starke County Property Tax Assessment Board of Appeals (“PTABOA”) issued a Form 115 determination valuing the subject property at \$144,000 (\$12,600 for land and \$131,800 for improvements).
3. Dobson timely appealed to the Board, electing to proceed under the small claims procedures. On December 13, 2022, Natasha Marie Ivancevich, the Board’s Administrative Law Judge, held a telephonic hearing. Neither the Board nor the ALJ inspected the property.
4. Seth Dobson appeared *pro se* and was sworn. Michelle Schouten, Starke County Assessor and Robert Viveiros appeared on behalf of the Assessor and were sworn.

**Record**

5. The official record for this matter is made up of the following:

a) Exhibits:

Petitioner Ex. 1:	Appraisal dated March 4, 2021 (Only pages 1-2 of 6),
Petitioner Ex. 2:	Appraisal dated March 11, 2021 (Only pages 1-2 of 6),
Petitioner Ex. 3:	Assessment Comparison.

Respondent Ex. 1:	Property Record Card,
Respondent Ex. 2:	Sales Disclosure Form
Respondent Ex. 3:	Listing Summary.

- b) The record also includes the following: (1) all pleadings and documents filed in this appeal; (2) all orders, and notices issued by the Board or ALJ; and (3) a digital recording of the hearing.

### **Objection**

6. The Assessor objects to the admission of Petitioner's Exs. 1 and 2, the excerpts from the appraisal reports, because they did not contain a certification that the appraisals were completed pursuant to the Uniform Standards of Professional Appraisal Practice ("USPAP"), and because both exhibits included only two pages out of six pages of the respective documents. The Assessor did not cite to any rule or specific reason that would merit the exclusion of the appraisals. The ALJ took the Assessor's objection under advisement. Both objections go more to the weight of the evidence, rather than its admissibility. Thus, we overrule the objections and admit the exhibits.

### **Findings of Fact**

7. The subject property is a 1,304 square foot home on approximately 0.59 acres in North Judson, Starke County, Indiana. *Resp't. Ex. 1, 2.*
8. Dobson purchased the subject property on March 30, 2021, for \$161,000. *Resp't. Ex 1, 2.*

### **Contentions**

9. Summary of the Petitioners' case:
- a) Dobson submitted the first two pages of two appraisals that were completed prior to his purchase of the subject property. They were dated March 4, 2021, and March 11, 2021, and valued the subject property at \$135,000 and \$140,000 respectively. None of the pages submitted contains the name or qualifications of the appraiser or any USPAP certification. Dobson testified that, to the best of his knowledge, it was a valid appraisal and was used in his purchase of the subject property. *Dobson testimony.*
- b) Dobson also argued that the increase in the assessment between 2021 and 2022 was not justified as compared to other similar properties in the area. *Dobson testimony; Pet'r Ex. 3.*
10. Summary of the Respondent's case:
- a) The Assessor argued the subject property's assessment of \$144,000 is "more than fair" because the subject property sold on March 25, 2021, for \$161,000. *Viveiros testimony.*

- b) Viveiros testified that the appraisals were unreliable because there was no USPAP certification and the opinions of value were lower than the sale prices of all of the comparables. *Viveiros testimony*.

### **Burden of Proof**

11. Generally, an assessment determined by an assessing official is presumed to be correct. 2021 REAL PROPERTY ASSESSMENT MANUAL at 3. In 2022, the General Assembly passed the Indiana Code § 6-1.1-15-20. This statute provides if the assessment at issue is an increase of more than 5% over the previous year's assessment, the current assessment loses the presumption of correctness. These provisions do not apply if the new assessment is based on substantial renovations or new improvements, zoning, or uses that were not considered in the prior year. I.C. § 6-1.1-15-20(d).
12. This statute applies to appeals filed after the effective date of March 21, 2022. Because the appeal at issue was filed after that date, we must apply I.C. § 6-1.1-15-20 and analyze its impact.
13. Here, the current assessment of \$144,400 is an increase of more than 5% over the previous assessment of \$131,800, and none of the exceptions apply. Thus, if the totality of the evidence is insufficient to support any value, the previous year's assessment of \$131,800 will be presumed correct. I.C. § 6-1.1-15-20(f).

### **Analysis**

14. The Assessor met her burden of proof.
- a) Real property is assessed based on its market value-in-use. Indiana Code § 6-1.1-31-6(c); 2021 REAL PROPERTY ASSESSMENT MANUAL at 2. The cost approach, the sales comparison approach, and the income approach are three generally accepted techniques to calculate market value-in-use. Assessing officials primarily use the cost approach, but other evidence is permitted to prove an accurate valuation. Such evidence may include actual construction costs, sales information regarding the subject property or comparable properties, appraisals, and any other information compiled in accordance with generally accepted appraisal principles.
- b) Regardless of the method used, a party must explain how the evidence relates to the relevant valuation date. *O'Donnell v. Dep't. of Gov't Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006; *see also Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). For the 2022 assessment, the valuation date was January 1, 2022. *See* I.C. § 6-1.1-2-1.5.
- c) In this case, the Assessor has the burden of proving the 2022 assessment is correct. Here, the Assessor offered evidence of Dobson's purchase of the subject property on March 25, 2021 for \$161,000. The purchase price of the property can be the best evidence of its value. *Hubler Realty Co. v. Hendricks Cty. Ass'r.*, 938 N.E.2d 311,

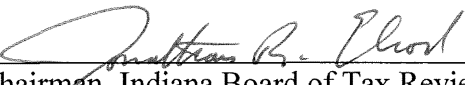
315 (Ind. Tax Ct. 2010). The sale occurred less than one year before the assessment date, and Dobson made no attempt to impeach the reliability of the sale. Thus, we find it is reliable evidence of the subject property's market value-in-use as of the assessment date and sufficient to meet the Assessor's burden of proof.

- d) We now examine whether Dobson provided reliable evidence supporting a different value. Dobson argued the subject property's assessment should be reduced based on the values from the two appraisals. As noted above, Dobson only submitted two pages from each appraisal. Nothing in the record shows the name of the appraiser or their qualifications. In addition, neither appraisal contains a USPAP certification, although Dobson testified that they were valid appraisals that were used in his purchase of the subject property. We are particularly concerned by the lack of evidence as to whose opinion of value was being presented. Opinions that are unsupported by probative evidence are conclusory and of no value to the Board in making its determination. *Whitley Products, Inc. v. State Bd. of Tax Comm'rs*, 704 N.E.2d 1113, 1118 (Ind. Tax Ct. 1998). Under these circumstances, we find the March 31, 2021, sale of the subject property to be more reliable evidence of value and the best evidence in the record.
- e) Finally, we note that Dobson argued that the subject property's assessment increased more than other similar properties. We take this as a challenge to the uniformity and equality of the assessment as mandated by I.C. § 6-1.1-2-2 and Article 10 of the Indiana Constitution. As the Tax Court has explained, "when a taxpayer challenges the uniformity and equality of his or her assessment one approach that he or she may adopt involves the presentation of assessment ratio studies, which compare the assessed values of properties within an assessing jurisdiction with objectively verifiable data, such as sales prices or market value-in-use appraisals." *Westfield Golf Practice Center v. Washington Twp. Assessor*, 859 N.E.2d 396, 399 n.3 (Ind. Tax Ct. 2007) (emphasis in original). Such studies, however, should be prepared according to professionally acceptable standards. *Kemp v. State Bd. of Tax Comm'rs*, 726 N.E.2d 395, 404 (Ind. Tax Ct. 2000). They should also be based on a statistically reliable sample of properties that actually sold. *Bishop v. State Bd. of Tax Comm'rs*, 743 N.E.2d 810, 813 (Ind. Tax Ct. 2001) (citing *Southern Bell Tel. and Tel. Co. v. Markham*, 632 So.2d 272, 276 (Fla. Dist. Co. App. 1994)). Dobson did not demonstrate that he provided a statistically reliable sample of properties, nor did he compare the assessments of the purportedly comparable properties with objectively verifiable market data. Thus, he is not entitled to any relief on these grounds.
- f) As noted above, the sale price of \$161,000 is more than the \$144,000 value determined by the PTABOA. Because the Assessor did not ask to raise the assessment, we decline to do so.

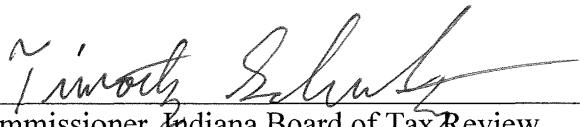
## Final Determination

In accordance with the above findings and conclusions, the Board orders no change to the 2022 assessment.

ISSUED: 3/13/2023

  
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Chairman, Indiana Board of Tax Review

  
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Commissioner, Indiana Board of Tax Review

  
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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 after 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>.