

REPRESENTATIVE FOR PETITIONER: Susan E. Draheim, *pro se*

REPRESENTATIVE FOR RESPONDENT: Jess Reagan Gastineau, Attorney

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

SUSAN E. DRAHEIM,	)	Petition No.: 49-101-17-1-4-00421-19
	)	
Petitioner,	)	Parcel No.: 1053758
	)	
v.	)	County: Marion
	)	
MARION COUNTY ASSESSOR,	)	Assessment Year: 2017
	)	
Respondent.	)	

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**March 29, 2021**

**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:

**INTRODUCTION**

1. Susan E. Draheim contested her 2017 assessment. The Assessor had the burden of proof but failed to provide probative market-based evidence supporting the assessment. Draheim is therefore entitled to have her assessment reduced to its 2016 assessed value of \$361,900. Draheim sought to have an additional 60% influence factor applied to the assessed value of her land, but she failed to make a case for any further reductions.

**PROCEDURAL HISTORY**

2. Draheim challenged the 2017 assessment of her property located at 716 Russell Avenue in Indianapolis by filing a Form 130 petition with the Marion County Assessor. The

Marion County Property Tax Assessment Board of Appeals (“PTABOA”) failed to issue a determination within 180 days of the date Draheim filed her Form 130, and she elected to file a Form 131 petition directly with the Board pursuant to Ind. Code § 6-1.1-15-1.2(k). The Assessor valued the property at \$465,500 (\$179,000 for land and \$286,500 for improvements).

3. On October 29, 2020, David Smith, our designated Administrative Law Judge (“ALJ”), held a telephonic hearing on the petition. Neither he nor the Board inspected the subject property.
4. Draheim, Carl Buetow, and Melissa Tetrick testified under oath.
5. Draheim submitted the following exhibits:

Petitioner Ex. 1:	Form 131 petition
Petitioner Ex. 2:	716 Russell Avenue-house photos
Petitioner Ex. 3:	716 Russell Avenue-dental office photos
Petitioner Ex. 4:	Dental office floorplan and construction costs
Petitioner Ex. 5:	Property Record Cards (“PRC”) for 716 Russell Avenue and valuation summary
Petitioner Ex. 6:	IC § 6-1.1-4-4.4 and IC § 6-1.1-4-4.5
Petitioner Ex. 7:	Parcel 1024763-comparable property information and flash drive of December 2015 IBTR hearing
Petitioner Ex. 8:	IBTR Final Determination, dated March 14, 2016
Petitioner Ex. 9:	Land Title Survey
Petitioner Ex. 10:	2017 IndyMaps data and pictometry for subject parcel
Petitioner Ex. 11:	Minutes from PTABOA hearings for 2016 assessment and correction of error (2012-2017)
Petitioner Ex. 12:	IBTR Final Determination, dated January 14, 2019
Petitioner Ex. 13:	Map of other parcels in the surrounding area with land assessment values per square foot and associated PRCs
Petitioner Ex. 14:	Aerial map of Russell Ave. and Meridian St. area and associated PRCs
Petitioner Ex. 15:	Comparative analysis of assessment values from PRCs for nearby professional offices
Petitioner Ex. 16:	728 S. Meridian St.-nearby professional office comparable
Petitioner Ex. 17:	615 Russell Ave.-nearby professional office comparable
Petitioner Ex. 18:	825 S. Meridian St.-nearby professional office comparable
Petitioner Ex. 19:	845 S. Meridian St.-nearby professional office comparable

Petitioner Ex. 20:	Freedom of Information (“FOIA”) request and response #1
Petitioner Ex. 21:	FOIA request and response #2
Petitioner Ex. 22:	Comparative analysis of assessment values for other freestanding dental offices in Center Township
Petitioner Ex. 23:	1339 Madison Ave.-dental office comparable
Petitioner Ex. 24:	1122 Shelby St.-dental office comparable
Petitioner Ex. 25:	2291 N. Meridian St.-dental office comparable
Petitioner Ex. 26:	Brookside Dental Care-dental office comparable
Petitioner Ex. 27:	CareDental-dental office comparable
Petitioner Ex. 28:	Landeen appraisal dated December 28, 2017
Petitioner Ex. 29:	Professional office comparable values using Landeen \$/SF and \$30/SF land value
Petitioner Ex. 30:	Dental office comparable values using Landeen \$/SF and \$30/SF land value
Petitioner Ex. 31:	Department of Local Government Finance (“DLGF”) memorandum to assessors, county boards and county attorneys
Petitioner Ex. 32:	Appeals process flowchart and FAQ sheet
Petitioner Ex. 33:	PRCs for 716 Russell Avenue
Petitioner Ex. 34:	Hanover Insurance “Businessowners Declarations” for subject property (2013-2021)
Petitioner Ex. 39:	2017 Internal Revenue Service (“IRS”) Form Schedule E <sup>1</sup>

6. The Assessor submitted the following exhibits:

Respondent Ex. 1:	Form 131 petition
Respondent Ex. 2:	2017 PRC for subject property
Respondent Ex. 3:	Williams appraisal dated February 9, 2010
Respondent Ex. 4:	Commercial Property Pricing Index (“CPPI”) Factsheet Moody’s/RCA CPPIs
Respondent Ex. 5:	RCA CPPI indices
Respondent Ex. 6:	Value per CPPI
Respondent Ex. 7:	Consumer Price Index (“CPI”) data
Respondent Ex. 8:	Value per CPI
Respondent Ex. 9:	Construction Mortgage dated June 10, 2010
Respondent Ex. 10:	Various permits for the subject parcels <sup>2</sup>
Respondent Ex. 11:	Subject property floor plan
Respondent Ex. 12:	Photographs of the subject property
Respondent Ex. 13:	Insurance value
Respondent Ex. 14:	Aerial photographs of 712 Russell Avenue
Respondent Ex. 15:	Aerial photograph and PRC for 727 Russell Avenue

<sup>1</sup>Draheim also provided Exhibits 35, 36, 37, 38 and 40, but she did not offer them into evidence or refer to them during the proceeding. Consequently, they are not part of the record and will not be considered by the Board.

<sup>2</sup>The subject parcel resulted from the merger of two parcels in 2012.

Respondent Ex. 16: Aerial photograph and PRC for 615 Russell Avenue  
Respondent Ex. 17: CoStar listing for 716 Russell Avenue  
Respondent Ex. 18: Photographs of the subject property  
Resp. Rebuttal Ex. 1: Draheim discovery responses

7. The record also includes the following: (1) all pleadings, briefs, motions, and documents filed in this appeal; (2) all notices and orders issued by the Board or our ALJ; and (3) an audio recording of the hearing.

### **OBJECTIONS**

8. During the course of the hearing, our ALJ ruled on several objections to questions posed to witnesses. We see no need to revisit those objections and adopt our ALJ's rulings. However, both parties objected to the admission of exhibits on various grounds. We now turn to those objections.
9. Draheim objected to all of the Assessor's exhibits on the basis that the exhibits were received after the evidence exchange deadline. According to Draheim, she received the exhibits via four e-mails less than one (1) hour after the deadline. The Assessor argued that he substantially complied with the deadline, and that the delay was caused by the need to separate the evidence into separate files due to their size.
10. Our procedural rules require parties to exchange copies of their documentary evidence at least five business days before the hearing. 52 IAC 4-8-1(b)(1). This rule is intended to promote settlement and prevent unfair surprise. Although we may exclude evidence for failure to comply with those requirements under 52 IAC 4-8-1(f), we generally will not do so without some showing of prejudice.
11. We fail to see how many of the exhibits Draheim challenged, such as her Form 131 petition, the Williams appraisal, the construction mortgage, insurance information, and her own discovery responses, could have created an unfair surprise given her familiarity with those documents. Furthermore, Draheim never actually claimed that she was

prejudiced by the slight delay in the Assessor's exchange. We therefore overrule her objection.

12. The Assessor likewise objected to all of Draheim's exhibits. He argued that although Draheim delivered the evidence to one of the Assessor's employees on October 22<sup>nd</sup> (the due date for the evidence exchange), his attorney did not receive the exhibits until four days after the exchange deadline. Draheim countered that she had personally attempted to deliver the evidence to the Assessor's attorney at the City-County Building on October 22<sup>nd</sup>. Because she was told she could not access the elevators or upper floors to deliver her evidence, Draheim testified that she ultimately handed the evidence to one of the Assessor's employees before the deadline.
13. Our exchange rule requires a party to provide documentary evidence "to all other parties" five business days prior to hearing. 52 IAC 4-8-1(b)(1). Because Draheim complied with the exchange rule by timely delivering her exhibits to the Assessor, we overrule the Assessor's objection.
14. During the course of the hearing, Draheim objected to the admission of Respondent Exhibits 3, 6, 8, 9, 10, 13, and 17. She alleged all of the exhibits were irrelevant for various reasons, but generally argued that none of them were relevant to 2017. Evidence is relevant if it tends to make a fact of consequence "more or less probable than it would be without the evidence." *Ind. Evid. R. 401*. "This often includes facts that merely fill in helpful background information...even though they may only be tangentially related to the issues presented." *Hill v. Gephart*, 62 N.E.3d 408, 410 (Ind, Ct. App. 2016). We find the challenged exhibits to be at least minimally relevant and overrule Draheim's objections.
15. The Assessor made the following objections to Draheim's evidence:
  - Exhibits 2-3 (foundation/weight);
  - Exhibit 4 (hearsay);

- Exhibit 7 (relevance);
- Exhibit 9 (hearsay);
- Exhibit 11 (relevance);
- Exhibit 13 (foundation);
- Exhibit 14 (relevance);
- Exhibit 15 (foundation);
- Exhibits 16-19 (relevance- photos only);
- Exhibits 20-21 (relevance);
- Exhibit 22 (foundation/relevance);
- Exhibits 23-27 (relevance- photos only);
- Exhibit 28 (hearsay/relevance/errors);
- Exhibits 29-30 (foundation/relevance);
- Exhibits 31-32 (relevance); and
- Exhibit 34 (relevance).

16. As discussed above, there is a low threshold for relevance, and we find the challenged exhibits to be at least minimally relevant. We also find that Draheim provided a sufficient foundation for her exhibits during the course of the hearing. As for the hearsay objections, we note that our procedural rules allow us to admit hearsay into the record provided we do not base our final determination solely on the hearsay evidence. 52 IAC 4-6-9(d). Furthermore, Ind. Code § 6-1.1-15-4(p) provides a specific exception to the hearsay rule for an appraisal report such as Exhibit 28 (the Landeen appraisal). We also find that the Assessor's claims of errors regarding Exhibit 28 go more to the weight and probative value of the appraisal, which is solely in the Board's discretion. Consequently, we overrule the Assessor's objections and admit all of Draheim's exhibits into the record.

#### **BURDEN OF PROOF**

17. Generally, a taxpayer seeking review of an assessing official's determination has the burden of proof. Indiana Code § 6-1.1-15-17.2 creates an exception to that general rule and assigns the burden of proof to the assessor in two circumstances—where the assessment under appeal represents an increase of more than 5% over the prior year's assessment, or where it is above the level determined in a taxpayer's successful appeal of

the prior year's assessment. I.C. § 6-1.1-15-17.2(b) and (d).

18. In this case, the assessment increased by more than 5% from 2016 to 2017 (\$361,900 in 2016 to \$465,500 in 2017). The 2017 assessment is also higher than the resulting valuation from Draheim's successful appeal of her 2016 assessment.<sup>3</sup> The Assessor conceded that he bears the burden of proof.

#### THE ASSESSOR'S CONTENTIONS

19. The assessed value of the property is correct. The Assessor is seeking only to sustain the assessed value, not increase it. Melissa Tetrick has been a Commercial and Industrial Analyst with the Assessors' Office for the past 10 years and employed there for 24 years. Tetrick is a certified Level III assessor/appraiser in Indiana. She has completed USPAP-related training, and she participates in yearly continuing education conferences through the International Association of Assessing Officials. *Tetrick testimony*.
20. To assess property types like the subject, the Assessor reviews other properties within a two-mile radius looking for general office, dental and medical properties. The shape, size, build, and grade of the properties are reviewed in completing the assessment. The Assessor commonly uses the CPI and CPPI to adjust commercial property values for assessment purposes. Both are considered very reliable. The CPI and CPPI also comply with USPAP. The CPI rates adjust for inflation, while the CPPI uses real property transactions to update and calculate its adjustment rates. The CPPI is also specific to types of property and is updated monthly. *Tetrick testimony; Resp. Ex. 4*.
21. The Assessor submitted a USPAP-compliant appraisal prepared by Sharon J. Williams, MAI, that valued the subject's prospective market value at \$540,000 as of August 6, 2010. The Williams appraisal was used to support the mortgage funding needed to

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<sup>3</sup> On January 14, 2019, the Board issued a Final Determination for Petition 49-101-16-1-4-01559-17 that reduced the subject's 2016 assessment to \$361,900 based on the Landeen appraisal and the corrective testimony the Assessor elicited from Landeen during that hearing. *See Pet'r Ex. 12*.

construct the subject's improvements, and her value conclusion is supported by the \$400,000 construction mortgage that the bank approved for the project. In Tetrick's experience, it is common practice for banks to limit loan values to 70% of the appraised value of the property, and Draheim's loan value corresponds to this principle. *Tetrick testimony; Resp. Exs. 3, 9.*

22. Tetrick identified the proper CPI and CPPI adjustment factors for the assessment date. Those factors showed 12.07% and 83% increases in the subject's value, respectively. Applying the CPI and CPPI factors to the subject's \$540,000 appraised value produced indicated values of \$605,200 (rounded) and \$988,200, respectively, as of January 1, 2017. While these are valid values for the subject, the Assessor is not seeking any increase in the assessed value. *Tetrick testimony; Resp. Exs. 4-8.*
23. The contested assessment is correct based on evidence of land and improvement values. The Assessor issued a Land Order in 2012 that valued commercial land in Draheim's neighborhood at \$30/SF. That order was still in effect in 2017. The value of the improvements can be determined from review of Draheim's insurance declaration that covered the assessment date. Draheim's "Businessowner's Declaration" for September 14, 2016 through September 14, 2017 lists the "building valuation amount" to be \$458,284, which would be the maximum coverage for damage repair or replacement value. The total land and improvement value from these sources exceeds the assessed value of \$465,500. Draheim chose the replacement cost shown on the declaration, which further supports its accuracy. *Tetrick testimony; Gastineau argument; Resp. Ex. 13.*
24. Draheim's proposed land value of \$4,872 is not close to the Assessor's land value. The comparables in Draheim's exhibits are not like her property. They include properties used for retail, residential, and parking, as well as an abandoned property owned by IPL. Her comparables also come from different neighborhoods that have been assigned different land values under the 2012 Land Order. There are also different land values assigned for different types of uses. Influence factors for land are subjective and based



on the size and shape of the property. The subject property is a rectangle and does not have an irregular shape. It does not qualify for a land influence reduction. The fact that many of the properties around the subject receive influence factor reductions reflects the subjective review of the attributes of those properties and has nothing to do with the assessment of Draheim's property. *Tetrick testimony; Resp. Ex. 1.*

25. The Landeen appraisal is a valid USPAP-compliant appraisal, and it could have been used and adjusted for the one-year difference. While both the Williams and Landeen appraisals are USPAP-compliant, the lower square footage shown in Landeen's appraisal makes the property more desirable than originally indicated in the appraisal result. Further, Landeen used the wrong square footage to complete his appraisal, and his error affects the accuracy of the appraisal. *Tetrick testimony.*

#### **DRAHEIM'S CONTENTIONS**

26. The property is over-assessed. Draheim purchased the property in 2010 and built the existing improvement in 2011 to replace her former office. The Board previously accepted the Landeen appraisal and issued an order reducing the subject's 2016 assessed value to \$361,900. The Assessor concedes the 2016 appraisal is a valid, USPAP-compliant appraisal. However, he is attempting to use an appraisal from 2010 to establish the subject's 2017 value. *Draheim testimony; Pet'r Exs.2, 12, 28, 33.*
27. Draheim compared the average assessed value of land per square foot of her property with other properties in her neighborhood. Those properties include parking lots, homes, businesses, and her former dental office site. Several of the properties shown in Exhibit 14, which are near the subject, receive influence factor adjustments. There is no rhyme or reason to the land assessments issued by the Assessor. The land values in the first set of comparable properties shows that the Assessor's land assessments are not uniform and equal. All but one of the properties had significantly lower land values—only 642 N. Meridian Street had a similar land value at \$30.44/SF. *Draheim testimony; Pet'r Ex. 6, 13-19.*

28. Draheim also compared the average square foot values for land and improvements of four other nearby businesses to her property. The average land value for the comparables ranged from \$8.00-\$16.50/SF, and the average assessed value of improvements ranged from \$85.26-\$103.39/SF. The land and improvement assessments for the subject are \$30.00/SF and \$135.95/SF, respectively. Draheim also identified five comparable dental offices in the downtown Indianapolis area. The average assessed value of land for those offices ranged from \$1.24-\$20.00/SF, and the average improvement rate ranged from \$86.25-\$129.15/SF. These comparables show that the values assigned to the subject property are not fair and equitable. *Draheim testimony; Pet'r Exs. 15-19, 22-27.*
29. If Landeen's appraised value of \$170/SF is applied to the 9 comparables in Exhibits 16-19 and 23-27, most of the assessments increase significantly. Further, if the \$30/SF land order value used for the subject is applied to the comparables' land values, all but one of their land values increase substantially. But none of the comparables' assessments are near the assessed value of Draheim's property. *Draheim testimony; Pet'r Exs. 16-19, 23-27, 29, 30.*
30. Carl Buetow is an insurance agent with Hanover Insurance Group. He oversees the policy for the property and was Draheim's agent during the year in dispute. The building value shown on the "Businessowner's Declaration" is calculated by using values from Marshall&Swift and other valuation companies. A site inspection is conducted to gather information that is used to determine material prices and overall replacement costs. The company applies an inflationary factor from year to year in calculating the replacement cost of the improvements. The inflationary factors applied to calculate replacement values result in higher values than would be represented by actual inflation. The cost of rebuilding is more than market value. Insurance replacement value is not market value. Replacement value uses factors that are not related to determining market value. An owner can opt to insure improvements at market value, which is calculated using different factors than those used for replacement value. *Buetow testimony; Pet'r Ex. 34.*

31. The over-assessment of the subject property is unfair and inequitable. Draheim did not present evidence with the intent to prove a specific value. She is asking the Board to revert the 2017 value to the final assessed value from 2016, and to order the Assessor to apply a 60% influence factor reduction to the subject's land value. *Draheim testimony*.

#### ANALYSIS

32. The goal of Indiana's real property assessment system is to arrive at an assessment reflecting the property's true tax value. 50 IAC § 2.4-1-1(c); 2011 REAL PROPERTY ASSESSMENT MANUAL at 3. "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). It is instead determined under the rules of the 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." MANUAL at 2.
33. Evidence in an assessment appeal should be consistent with that standard. For example, market value-in-use appraisals that comply with USPAP often will be probative. *See id.*; *see also Kooshtard Property VI, LLC v. White River Twp. Ass'r*, 836 N.E.2d 501, 506 n.6 (Ind. Tax Ct. 2005). So may cost or sales information for the property under appeal, sales or assessment information for comparable properties, and any other information compiled according to generally accepted appraisal principles. *Id.*; *see also* I.C. § 6-1.1-15-18 (allowing parties to offer evidence of comparable properties' assessments in property-tax appeals but explaining that the determination of comparability must be made in accordance with generally accepted appraisal and assessment practices).
34. Regardless of the method used to prove true tax value, a party must explain how its evidence relates to the property's value as of the relevant 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 this appeal is January 1, 2017. I.C. § 6-1.1-2-1.5(a).

35. As discussed above, the Assessor had the burden of proving that the 2017 assessment is correct. He offered a USPAP-compliant appraisal prepared by Sharon J. Williams, MAI, that valued the subject's *prospective market value* at \$540,000 as of August 6, 2010. He then adjusted its appraised value using the CPI and CPPI, resulting in indicated values of \$605,200 (rounded) and \$988,200, respectively, as of January 1, 2017. The Assessor argued that this evidence proves that the subject's true market value exceeded its 2017 assessment. We disagree.
36. The fact that the Williams appraisal was prepared on a prospective basis created an issue the Assessor failed to address. Because Williams was asked to value the improvements before they were even constructed, she treated the building as new construction and determined that it would not be suffering from any physical depreciation on August 6, 2010. Thus, the Williams appraisal does not account for any forms of depreciation or obsolescence that might have been present on the January 1, 2017 valuation date at issue here. We conclude that the Assessor's failure to address this issue deprives his evidence of any probative value.
37. Even if we were to ignore the Assessor's failure to address depreciation and obsolescence, we would still conclude that the indicated values produced by his trending analyses are unreliable. The Assessor failed to convince us that trending the subject's appraised value over such an extended period (from 2010 to 2017) using CPI or CPPI data complies with generally accepted appraisal practices. The mere fact that the Assessor's two attempts at trending produced indicated values nearly \$400,000 apart reveals the speculative nature of his methodology. Nor are we willing to overlook the fact that the Assessor's CPI and CPPI adjustments produced trended values that are \$243,300 and \$626,300 higher than Landeen's value conclusion for the 2016 assessment date. We are simply not convinced that the subject's value increased at such astronomical rates over a one-year period. We are also perplexed by the fact that the Assessor, who was the party that commissioned and submitted Landeen's appraisal as

valuation evidence for the 2016 assessment year, elected to try and trend an appraisal from 2010 despite admitting that he could have simply adjusted Landeen's appraisal for the one-year difference.

38. Furthermore, per the Factsheet submitted by the Assessor, the CPPI relies on data from commercial properties valued at over \$2.5 million, which is more than 2.5 times the highest value produced by any of the Assessor's valuation methods. Thus, we are not convinced that the CPPI properly reflects price increases applicable to the subject's market. As for the CPI, we conclude that the Assessor trended the indicated value from the Williams appraisal using the wrong data. Instead of using the CPI data for August 2010 (the appraisal's effective date), he inexplicably used the CPI data from January 2010. We conclude that these issues undermine the reliability of his trending analyses.
39. In a separate attempt to support the 2017 assessment, the Assessor introduced evidence regarding a land order and an insurance declaration. According to the Assessor, his 2012 Land Order established a land value of \$30/SF for the commercial properties in subject's neighborhood, while the \$458,284 replacement value from Draheim's insurance declaration reflects the value of the subject's improvements. He claimed that because the value produced by adding those values together exceeds the subject's current assessment of \$465,500, the current assessment is correct.
40. With respect to the subject's land assessment, we conclude that the Assessor failed to offer any probative market-based evidence. Instead, he merely asserted that it is correct because he applied the correct base rate from his 2012 Land Order. But simply highlighting the mass-appraisal methodology employed to calculate the assessment that is being challenged is insufficient to meet his burden of proof. To successfully make a case, parties must use market-based evidence to "demonstrate that their suggested value accurately reflects the property's true market value-in-use." *Eckerling*, 841 N.E.2d at 678.
41. We also conclude that the Assessor's reliance on Draheim's insurance declaration is

inappropriate. We credit Buetow's testimony that insurance replacement value is not intended to represent a property's market value. And contrary to Assessor's claim, we find the fact that Draheim was able to select the replacement cost for the improvements further undermines the declaration's evidentiary value by demonstrating that the subject's insured value is not necessarily a reflection of the property's actual market value.

42. Because the Assessor did not offer any probative valuation evidence, he failed to make a prima facie case that the 2017 assessment is correct. Draheim is therefore entitled to have her 2017 assessment reduced to its 2016 assessed value of \$361,900.
  
43. While Draheim asked only for reversion and did not attempt to prove a specific value, we will briefly address her request that we order the Assessor to apply a 60% influence factor to her land value. The choice to apply an influence factor is part of the methodology used by an assessor to develop an assessment. Simply attacking the methodology used to calculate an assessment or strictly applying the assessment guidelines is generally insufficient. *See Eckerling*, 841 N.E.2d at 678. Instead, taxpayers must provide their own market-based evidence of value. *Id.*
  
44. To the extent that Draheim was arguing that she did not receive a uniform and equal assessment because other, purportedly comparable properties received an influence factor, she failed to make a case. 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. Ass'r*, 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. *See 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. *See 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).

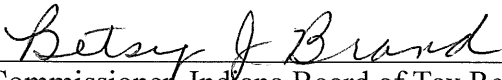
45. While Draheim's evidence shows that some of the properties near the subject received various influence factor reductions, she failed to provide a ratio study prepared using professionally acceptable standards or a statistically reliable sample. We also note that the purportedly comparable properties she selected have a variety of classifications, which is problematic because a taxpayer's entitlement to an equalization adjustment is predicated on how other property within the same classification is assessed. *BP Prods. N. Am., Inc. v. Matonovich*, 842 N.E.2d 901, 906 (Ind. Tax Ct. 2006). Thus, we conclude there is insufficient evidence to establish that her 2017 assessment violates the requirements of uniformity and equality.
46. Because Draheim did not offer any probative market-based evidence to support a lower value, or evidence establishing that she is entitled to an equalization adjustment, she failed to make a prima facie case for a further reduction to the 2017 assessment.

#### FINAL DETERMINATION

In accordance with the above findings of fact and conclusions of law, we order the 2017 assessment reduced to \$361,900.

ISSUED: \_\_\_\_\_

  
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 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>>.