

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

Petition No.: 15-019-24-1-5-00985-24
Petitioner: Randall A. & Brenda K. Glacken
Respondent: Dearborn County Assessor
Parcel: 15-05-32-200-017.000-019
Assessment Year: 2024

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

Procedural History

1. Randall and Brenda Glacken appealed the 2024 assessment of their property located on Union Ridge Road in Aurora on June 14, 2024.
2. The Dearborn County Property Tax Assessment Board of Appeals (“PTABOA”) held a hearing on September 3, 2024. The PTABOA issued its Form 115 determination on September 27, 2024, reducing the assessment to \$26,800 for land and \$81,300 for improvements for a total assessment of \$108,100.
3. The Glackens appealed to the Board on October 25, 2024, electing to proceed under the small claims procedures.
4. On May 15, 2025, Dalene McMillen, the Board’s Administrative Law Judge (“ALJ”), held a telephonic hearing. Neither the Board nor the ALJ inspected the property.
5. Brenda Glacken appeared *pro se*. Andrew Baudendistel appeared as the Assessor’s attorney. Assessor Megan Acra and Glacken testified under oath.

Record

6. The parties submitted the following exhibits:

Petitioner Exhibit 1: Petitioners’ summary of argument
Petitioner Exhibit 2: Vacation Cabins invoice

Respondent Exhibit 1: Appraisal report of the subject property prepared by Jeffrey David Thomas of Appraisals, Inc.

Respondent Exhibit 2: Six photographs of the subject property

- a) 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.

Findings of Fact

A. Subject Property

7. The subject property consists of a two-story cabin that was built in 2023 with a car shed located on 10 acres in Aurora. The Glackens purchased the vacant subject land in 2021 for \$95,000 and the cabin in 2023 for \$48,000.¹ It is unclear from the record whether the purchase price for the cabin included installation and site improvements. The cabin does not have heating, plumbing, or bathrooms. An outdoor porta-potty is located on the site. *Glacken testimony; Acra testimony; Pet'r Ex. 1; Resp't Exs. 1 & 2.*
8. The 2024 assessment under appeal of \$108,100 is an approximately 240% increase over the prior year's assessment of \$4,500.

B. Thomas Appraisal

9. The Assessor engaged Jeffrey Thomas of Appraisals, Inc. to appraise the retrospective market value of the subject property as of March 1, 2024. He certified that his appraisal complied with the Uniform Standards of Professional Appraisal Practice ("USPAP"). To arrive at his opinion of value, Thomas developed a cost approach and a sales-comparison approach. For his sales-comparison approach, Thomas treated the subject property as if it had one bathroom and central heating. He made no adjustments to account for the subject property's lack of plumbing. For his cost approach, Thomas provided an estimated replacement cost but did not provide any breakdown of the components. Thomas concluded to a value of \$272,241 under the cost approach and \$272,000 under the sales-comparison approach. He gave the most weight to the sales-comparison approach to arrive at a value of \$272,000 as of March 1, 2024. *Acra testimony; Resp't Ex. 1.*

¹ Glacken testified that the invoice shows a purchase price of \$56,500, but the actual price they paid was \$48,000. *Glacken testimony; Pet'r Ex. 2.*

Contentions

10. Summary of the Petitioners' case:
 - a) The Glackens argued that the cabin should be assessed based on their purchase price of \$48,000 and the land assessment should have remained at the prior year's assessment of \$2,600. They argued that they overpaid for the land when they bought it in 2021. In addition, they claimed the subject property should be considered a vacation cabin rather than a residential home because it has no plumbing and the zoning department considers it too small to have its own address. *Glacken testimony; Pet'r Ex. 1.*
11. Summary of the Respondent's case:
 - a) Based on Thomas' appraisal and the Glackens' total purchase price of \$143,000 (land + cabin), the Assessor argued that the subject property was not over-assessed for the year under appeal. She requested the 2024 assessment be sustained at \$108,100. The Assessor also claimed that functional obsolescence was applied to the cabin's assessment to account for the lack of utilities. *Acra testimony.*

Burden of Proof

12. 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." Indiana Code § 6-1.1-15-20(a) (effective March 21, 2022).
13. 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, 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.*
14. 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).
15. Here, the assessment under appeal is an increase of more than 5% over the prior year's assessment. But that assessment included the addition of the cabin. New improvements are one of the exceptions to the burden-shifting statute under I.C. § 6-1.1-15-20(d). Thus, the burden-shifting provisions are not triggered and the burden of proof rests with the Glackens.

Analysis

16. The Glackens failed to make a case for reducing the property's 2024 assessment.
- a) The Indiana Board of Tax Review is the trier of fact in property tax appeals, and its 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 it.” I.C. § 6-1.1-15-20(f). The Board's conclusion of a property's true tax value “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).
 - b) 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, true tax value is found 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.
 - c) In order to meet its burden of proof, a party “must present objectively verifiable, market-based evidence” of the value of the property. *Piotrowski v. Shelby Cty. Assessor*, 177 N.E.3d 127, 132 (Ind. Tax Ct. 2021) (citing *Eckerling v. Wayne Twp. Assessor*, 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 County Assessor*, 842 N.E.2d 899, 900 (Ind. Tax Ct. 2006). This is because the “formalistic application of the Guidelines’ procedures and schedules” lacks the market-based evidence necessary to establish the market value-in-use of a specific property. *Piotrowski*, 177 N.E.3d at 133.
 - d) 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. Assessor*, 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. Dept. of Local Gov't Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006).
 - e) The Glackens primarily argued that their assessment should reflect their previous land assessment of \$2,600 plus the \$48,000 purchase price of the cabin. As for the land, it

is insufficient to simply rely on the prior year's assessment. Instead, the Glackens needed to provide independent, market-based evidence of the value of the subject property. While the Glackens' 2021 purchase price for the land is in the record, the Glackens claimed they overpaid. In addition, that purchase price was not related to the relevant valuation date of January 1, 2024. As for the cabin, it is unclear from the record whether the purchase price included all of the relevant costs such as installation and site improvements. These factors would need to be established in order for the purchase price to be reliable evidence of value. For these reasons, we cannot find that Glackens have made a case for any change in the assessment.

- f) We now turn to the Assessor's evidence. Although the Assessor did not ask for any change in the assessment, she did provide market-based evidence in the form of the Thomas appraisal. But Thomas failed to account for relevant factors such as the subject property's lack of plumbing and heating. Thus, it is not reliable evidence of the value of the subject property.

Final Determination

17. Because the totality of the evidence is insufficient to support any value, the current assessment is presumed correct. Thus, we order no change to the 2024 assessment.

ISSUED: AUGUST 12, 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 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>.