

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

**Petition No.:** 45-004-17-1-5-00023-21  
**Petitioner:** Gold Coast Rand Development Corp.  
**Respondent:** Lake County Assessor  
**Parcel:** 45-08-09-257-032.000-004  
**Assessment Year:** 2017

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

**Procedural History**

1. Gold Coast Rand Development Corp. (“Gold Coast”) appealed the 2017 assessment of its vacant land located at 1364-66 Jackson Street in Gary, Indiana.
2. On November 19, 2020, the Lake County Property Tax Assessment Board of Appeals (“PTABOA”) sustained the assessment of the vacant land at \$1,400.
3. Gold Coast timely appealed to the Board, electing to proceed under our small claims procedures.
4. On February 15, 2023, Dalene McMillen, the Board’s Administrative Law Judge (“ALJ”), held a hearing on Gold Coast’s petition. Neither the Board nor the ALJ inspected the property.
5. Andy Young, President of Gold Coast appeared for the Petitioner. Lake County Hearing Officer Jessica Rios appeared for the Assessor. Both testified under oath.

**Record**

6. The official record for this matter is made up of the following:
  - a) Neither the Petitioner nor the Assessor submitted any exhibits into the record.
  - b) The record includes: (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.

## Continuance Request

- c) At the beginning of his case-in-chief, Young asked if the hearing could be deferred because he was not prepared to present his case. He cited several reasons for this, including that he forgot about the hearing, and that he was busy running to print shops, on the phone, and on e-mail. The ALJ reminded Young that the Board's notice of hearing was sent on December 15, 2022. The Assessor's representative stated that they would like to move forward with the hearing. After that, Young stated "Okay, alright, well then see you later." He then left the call. The ALJ made no indication that his request was granted.
- d) According to the Board's procedural rules, a motion for continuance made less than two business days prior to the hearing may only be granted upon a showing of extraordinary circumstances. 52 IAC 4-7-2. As discussed above, Young did not make his request until the hearing had commenced and the Assessor requested that the hearing move forward. We find Young failed to demonstrate any extraordinary circumstances and thus could not have received a continuance. In addition, his decision to leave the telephonic hearing prematurely constitutes a waiver of his right to present a case.

## Analysis

- 7. The Petitioner failed to make a prima facie case for reducing the property's 2017 assessment.
  - a) Generally, an assessment determined by an assessing official is presumed to be correct. 2011 REAL PROPERTY ASSESSMENT MANUAL at 2.<sup>1</sup> The petitioner has the burden of proving the assessment is incorrect and what the correct assessment should be. *Piotrowski v. Shelby County Ass'r*, 177 N.E.3d 127, 131-32 (Ind. Tax Ct. 2022).
  - b) Here, Gold Coast failed to present any testimony or market-based evidence supporting a different value for the subject property. Because Gold Coast offered no probative evidence to demonstrate the subject property's market value-in-use for 2017, it failed to make a prima facie case for a lower assessment.
  - c) Where the Petitioner has not supported its claim with probative evidence, the Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Indus. v. Dep't of Local Gov't Fin.*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

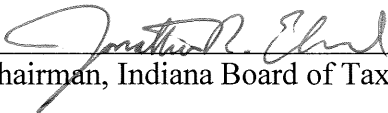
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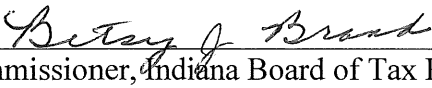
<sup>1</sup> The Department of Local Government Finance adopted a new assessment manual from 2021 forward. 52 IAC 2.4-1-2.

## Final Determination

In accordance with the above findings and conclusions, the Board orders no change to the subject property's 2017 assessment.

ISSUED: MAY 08, 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>