

REPRESENTATIVE FOR THE PETITIONER: Josh Krachinski, *pro se*
REPRESENTATIVE FOR THE RESPONDENT: Eric Grossman, Tippecanoe County Assessor

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

Josh Krachinski,)	Petition Nos.: 79-004-21-1-5-00218-24
)	79-004-22-1-5-00219-24
Petitioner)	79-004-23-1-5-00220-24
)	
v.)	Parcel No.: 79-07-32-155-009.000-004
)	
Tippecanoe County Assessor,)	County: Tippecanoe
)	
Respondent.)	Assessment Years: 2021- 2023
)	

NOV. 17, 2025

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. The burden-shifting statutes were triggered in each respective year under appeal and neither party presented reliable evidence of the value of the subject property for any of the assessment dates at issue. Thus, each assessment year must revert to the 2020 value of \$207,400.

PROCEDURAL HISTORY

2. The Petitioner appealed his 2021 assessment on June 2, 2021, the 2022 assessment on May 20, 2022, and the 2023 assessment on June 11, 2023. The appeals were for a property located at 319 Weeping Willow Lane in Lafayette.
3. After a hearing on February 26, 2024, the Tippecanoe County Property Tax Assessment Board of Appeals (“PTABOA”) denied the appeals.¹ The Petitioner filed Form 131 petitions with the Board on April 15, 2024.
4. On February 12, 2025, Dalene McMillen, the Board’s Administrative Law Judge (“ALJ”), held a telephonic hearing. Neither the Board nor the ALJ inspected the property.
5. At the Board’s hearing the parties confirmed the assessed values of record at:

2021: Land: \$51,000	Improvements: \$207,700	Total: \$258,700
2022: Land: \$51,000	Improvements: \$223,500	Total: \$274,500
2023: Land: \$51,000	Improvements: \$241,900	Total: \$292,900
6. Josh Krachinski and Tippecanoe County Assessor Eric Grossman both testified under oath.
7. The Petitioner offered the following exhibits:

For 2021:

Petitioner Exhibit 1: CMA summary report for 315 Cromwell Court.

For 2022:

Petitioner Exhibit 1: CMA summary report for 6321 North 75 East, 4102 Pennypackers Mill Road, 1100 Archway Drive, 1917 Kiowa Drive, 2400 Trace 24, 1733 Shenandoah Drive, 4332 Patuxet Drive, 1401 Kensington Drive, 5586 North Bluegrass Circle and 3113 Stoney Drive.

¹ The PTABOA failed to record the assessed value of record on the Form 115 for all years under appeal.

For 2023:

Petitioner Exhibit 1: CMA summary report for 2812 Indiana 225, 24 Torchwood Court, 1713 Dearborn Street, 833 South 5th Street, 1115 Kensington Drive, 530 East County Line Road, 1217 Archway Drive, 2647 Chilton Drive, 74 Strawhat Drive and 3304 South 18th Street.

For 2021, 2022 & 2023:

Petitioner Exhibit 2: Parcel summary report for 30 Thise Court,
Petitioner Exhibit 3: Parcel summary report for 34 Thise Court,
Petitioner Exhibit 4: Parcel summary report for 1705 Washington Street,
Petitioner Exhibit 5: Parcel summary report for 1714 Washington Street,
Petitioner Exhibit 6: Parcel summary report for 1710 Washington Street,
Petitioner Exhibit 7: Parcel summary report for 1706 Washington Street,
Petitioner Exhibit 8: Parcel summary report for 1701 Washington Street,
Petitioner Exhibit 9: Parcel summary report for 1621 Washington Street,
Petitioner Exhibit 10: Parcel summary report for 1630 Washington Street,
Petitioner Exhibit 11: Parcel summary report for 1706 Washington Street.

8. The Respondent offered the following exhibits:

For 2021:

Respondent Exhibit 1: Assessor's property narrative,
Respondent Exhibit 2: 2021 subject property record card,
Respondent Exhibit 3: Neighborhood Linear Regression Report,
Respondent Exhibit 4: Neighborhood Multiple Regression Analysis Report,
Respondent Exhibit 3A- 4A: Supporting information for Neighborhood Linear Regression Report and Neighborhood Multiple Regression Analysis Report,
Respondent Exhibit 5: 2021 sales comparison analysis,
Respondent Exhibit 6: 2021 sales comparison map,
Respondent Exhibit 7: Respondent best comparable selections,
Respondent Exhibit 8: Uniform Standards of Professional Appraisal Practice ("USPAP") Advisory Opinion 18,
Respondent Exhibit 9: USPAP Advisory Opinion 23,
Respondent Exhibit 10: Petitioner comparable property list,
Respondent Exhibit 11: Petitioner & Respondent comparable property map.

For 2022:

Respondent Exhibit 1:	Assessor's property narrative,
Respondent Exhibit 2:	2022 subject property record card,
Respondent Exhibit 3:	Neighborhood Linear Regression Report,
Respondent Exhibit 4:	Neighborhood Multiple Regression Analysis Report,
Respondent Exhibit 3A-4A:	Supporting information for Neighborhood Linear Regression Report and Neighborhood Multiple Regression Analysis Report,
Respondent Exhibit 5:	2022 sales comparison analysis,
Respondent Exhibit 6:	2022 sales comparison map,
Respondent Exhibit 7:	Respondent best comparable selections,
Respondent Exhibit 8:	USPAP Advisory Opinion 18,
Respondent Exhibit 9:	USPAP Advisory Opinion 23,
Respondent Exhibit 10:	Petitioner comparable property list,
Respondent Exhibit 11:	Petitioner & Respondent comparable property map.

For 2023:

Respondent Exhibit 1:	Assessor's property narrative,
Respondent Exhibit 2:	2023 subject property record card,
Respondent Exhibit 3:	Neighborhood Linear Regression Report,
Respondent Exhibit 4:	Neighborhood Multiple Regression Analysis Report,
Respondent Exhibit 3A-4A:	Supporting information for Neighborhood Linear Regression Report and Neighborhood Multiple Regression Analysis Report,
Respondent Exhibit 5:	2023 sales comparison analysis,
Respondent Exhibit 6:	2023 sales comparison map,
Respondent Exhibit 7:	Respondent best comparable selections,
Respondent Exhibit 8:	USPAP Advisory Opinion 18,
Respondent Exhibit 9:	USPAP Advisory Opinion 23,
Respondent Exhibit 10:	Petitioner comparable property list,
Respondent Exhibit 11:	Petitioner & Respondent comparable property map.

9. 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) the digital recording of the hearing.

FINDINGS OF FACT

A. The Subject Property

10. The subject property is a 2,146 sq. ft. one-story ranch style home on a slab foundation built in 2006 with a 624 sq. ft. attached garage and a 440 sq. ft. detached garage located on approximately 0.658 acres. Two lots were combined to make up the subject property. The Petitioner purchased the lots in 2006 and 2007 for \$42,000 and \$40,000. *Grossman testimony; Resp't Exs. 1 (2021-2023), 2 (2021-2023).*
11. The subject property's neighborhood consists of mixed single-family homes and townhomes built between the 1980s and 2000s with varying lot sizes. *Grossman testimony; Resp't Exs. 1 (2021-2023).*
12. The 2021 assessment of \$258,700 is an approximately 25% increase over the prior year's assessment of \$207,400. *Resp't Ex. 2 (2021).* As originally assessed, the 2022 and 2023 assessments represent a 6% and 7% increase, respectively. *Resp't Ex. 2 (2022), Resp't Ex. 2 (2023).*

B. Assessor's Linear Regression Analysis

13. The Assessor developed two analyses in which he estimated the value of the subject property for each of the years under appeal. We begin with his linear regression analysis. The Assessor did not purport to value the detached garage in this analysis, instead, he only valued the home and land. The Assessor started by deriving a time trending factor from 68 sales from the subject property's subdivision that occurred from 2015-2024. From these sales he concluded to a daily appreciation rate of \$58.19. He then applied that rate to his sales to trend them to each of the assessment dates at issue. *Grossman testimony; Resp't Exs. 1 (2021-2023), 3 (2021-2023), 4 (2021-2023).*
14. Next, he developed a regression model to account for the physical features of the subject property residence. Based on his model, he determined that only five variables were statistically relevant to the potential sale price. These were: acreage, grade, age, garage

area, and finished living area. Finally, he looked for sales that happened close to the assessment date and were physically similar to the subject property. He used different sales for each year under appeal and adjusted them based on the five variables he found were statistically relevant. The amount of these adjustments were based on his regression model. We note that the sale prices listed in his sales comparison analysis were the original sale prices, not the time-trended prices discussed above. In addition, there was no separate adjustment for time or market conditions. It is unclear why the Assessor did not use a time/market conditions adjustment in his final analysis. We also note that there are some discrepancies between the data in his sales-comparison analysis and his time-trend analysis. For instance, Comparable 11 from his 2022 sales comparison analysis lists a sale date of 9/3/21, but the time-trend analysis lists a sale date of 8/31/21. Such discrepancies, while minor, appear throughout the data. *Grossman testimony; Resp't Exs. 1 (2021-2023), 3 (2021-2023), 4 (2021-2023), 5 (2021-2023).*

15. He concluded this analysis by reconciling the adjusted sale prices to a final value, giving the most weight to the sales that required the least adjustment. This resulted in values for the home and land (but not the detached garage) of: \$329,248.74 for 2021, \$354,351.91 for 2022, and \$441,996.96 for 2023. *Grossman testimony; Resp't Exs. 1 (2021-2023), 5 (2021-2023).*
16. While the Assessor spoke in great detail regarding the statistical methods he used, he did not demonstrate, either through testimony or other evidence, that he had the expertise in statistical analysis necessary to develop reliable conclusions. This, together with the Assessor's failure to adjust the data to the relevant valuation dates in his conclusions, the lack of valuation of the detached garage, and the discrepancies in the data presented, lead us to conclude that the Assessor's linear regression analysis is not a reliable estimate of the value of the subject property as of the dates at issue.

C. Assessor's Sales Analysis

17. Next, the Assessor developed another sales analysis in which he looked for sales from 2020-2022 that were most similar to the subject property in terms of age, acreage, air conditioning, and grade. He believed that because these properties were so physically similar that they could be used without adjustment. These properties sold for between \$95.08/sq. ft. and \$183.41/sq. ft. He found the median sale prices for each year ranged from \$120.84/sq. ft. to 123.45/sq. ft. *Grossman testimony; Resp't Exs. 1 (2021-2023), 7 (2021-2023).*
18. Like his linear regression analysis, the Assessor failed to relate the data to relevant valuation dates. In addition, the per square foot sale prices varied by over 90% in some cases. This leads us to doubt his conclusion that the properties were so similar they could be used without adjustment. Finally, it appears as if he again failed to account for the detached garage. For these reasons, we find this sales analysis was not a reliable estimate of value.

D. Petitioner's Sales Data

19. The Petitioner presented sales data for residential properties located near the subject property for each of the years under appeal. For 2021, he offered one sale for a property built in 1996. It sold on November 22, 2021, for \$180,000 or \$118.42/sq. ft. For 2022, the Petitioner offered 10 sales for properties built between 1957 and 2008. These properties sold in 2022 for between \$180,000 and \$192,000 or \$99.25/ sq. ft. to \$126.82/sq. ft. For 2023, he offered ten comparable sales of properties built between 1955 and 2005. They sold in 2023 for prices ranging from \$180,000 to \$200,000 or \$95.59/sq. ft. to \$131.15/sq. ft. He did not adjust the sales for any differences between the purportedly comparable properties and the subject property. *Krachinski testimony; Pet'r Exs. 1 (2021-2023).*
20. The Petitioner also presented nine properties located within a half mile of the subject property. Two of the properties were located on a private golf course. They ranged in

gross square feet of living area from 704 sq. ft. to 7,907 sq. ft. The assessments ranged from \$44,500 to \$1,080,100 throughout the years at issue. *Krachinski testimony; Pet'r Exs. 2-11.*

21. Overall, the Petitioner's calculations did not comport with generally accepted appraisal practices. The Petitioner did not adjust for any differences between the purportedly comparable properties and the subject property, nor did he relate the sales information to the relevant valuation dates. For these reasons, we find he did not present a reliable estimate of value for the subject property for any of the years at issue.

RESPONDENT'S CONTENTIONS

22. The Assessor argued that his linear regression analysis was the most credible evidence. But in order to give the Petitioner the benefit of the doubt, he asked the Board to sustain the 2021 assessment on the basis that it was supported by his unadjusted sales analysis. He also asked the Board to reduce the 2022 and 2023 assessments to that amount. *Grossman testimony; Resp't Ex. 1 (2021-2023).*
23. The Assessor argued that the Petitioner's evidence was not persuasive because he did not meaningfully compare the differences between the purportedly comparable properties and the subject property. *Grossman testimony; Resp't Exs. 1 (2021-2023), 10 (2021-2023), 11 (2021-2023).*

PETITIONER'S CONTENTIONS

24. The Petitioner claimed the property suffers from outside negative influences such as high crime from a nearby apartment complex. In addition, he argued that the sales and assessment information he presented demonstrated that the subject property was unfairly over-assessed because it received a higher per square foot assessment than the comparables. *Krachinski testimony Pet'r Exs. 1 (2021-2023), 2-11.*

BURDEN OF PROOF

25. Generally, the taxpayer seeking review of an assessing official's determination has the burden of proof. But Indiana has enacted exceptions to that general rule in the form of burden-shifting statutes. Krachinski filed his 2021 appeal on June 2, 2021, his 2022 appeal on May 20, 2022, and his 2023 appeal on June 11, 2023. For 2021, we apply I.C. § 6-1.1-15-17.2.² But for the 2022 and 2023 appeals, we apply I.C. § 6-1.1-15-20 because those appeals were filed after this statute's effective date of March 21, 2022. We address each in turn.
26. For 2021, I.C. § 6-1.1-15-17.2 assigns the burden of proof to the assessor in two circumstances—when the assessment under appeal represents an increase of more than 5% over the prior year 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). For 2021, the subject property's assessment increased by more than 5% over the prior year's assessment and the Assessor averred that he bore the burden of proof. Thus, the burden-shifting provisions of I.C. § 6-1.1-15-17.2 are triggered and the Assessor has the burden to prove the assessment is correct. In this context, "correct" means "an accurate, exact, precise assessment." *Southlake Ind., LLC v. Lake County Assessor*, 181 N.E.3d 484, 489 (Ind. Tax Ct. 2021). Thus, to meet his burden of proof, the assessor must provide probative, market-based evidence that the assessment is "*exactly and precisely*" correct. *Id.* (emphasis in original).
27. For 2022 and 2023, we apply I.C. § 6-1.1-15-20. That statute shifts the burden only 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).³ The prior assessment means the final value "as determined by a reviewing authority." I.C. § 6-1.1-15-20(c)(3). Thus,

² Indiana Code § 6-1.1-15-17.2 was repealed by P.L. 174-2022 on March 21, 2022. In *Elkhart County Assessor v. Lexington Square, LLC* 219 N.E.3d 236 (Ind. Tax Ct. 2023) the Tax Court held that I.C. § 6-1.1-15-17.2 continues to apply to appeals filed before that date.

³ This statute does not apply if there are structural improvements or substantial renovations that were not considered in the prior assessment year. I.C. § 6-1.1-15-20(d). There is no evidence in the record of any substantial changes in the property between the assessment years at issue.

deciding where the burden of proof lies for 2022 and 2023 necessarily depends on our determinations for the prior years' assessments. 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).

ANALYSIS

28. The goal of Indiana's real property assessment system is to arrive at an assessment reflecting a property's true tax value. 52 IAC 2.4-1-2; 2021 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). 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).
29. For most real property, 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 a similar user, from the property." MANUAL at 2. In order to meet its burden of proof, a party "must present objectively verifiable, market-based evidence." *Piotrowski v. Shelby County 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)). 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 County 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. Dept. of Local Gov't Fin.*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006).

A. 2021 Assessment

30. In this case, the Assessor had the burden to show the 2021 assessment was exactly and precisely correct according to *Southlake Ind., LLC v. Lake County Assessor*, 181 N.E.3d at 489. While the Assessor did ask that we uphold the assessment, none of his evidence supported a value that exactly matched that assessment. In addition, he did not purport to estimate the value of the detached garage. For these reasons, we cannot find that he met his burden of proof.
31. We now turn to the Petitioner's evidence. He offered some assessment and sales information about purportedly comparable properties located near the subject property for each of the years under appeal. But a party offering sales or assessment data must use generally accepted appraisal or assessment practices to show that the purportedly comparable properties are comparable to the property under appeal. *Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466, 470-71 (Ind. Tax Ct. 2005). In addition, a party seeking to use sales or assessment comparables must identify the characteristics of the subject property, explain how those characteristics compare to the characteristics of the purportedly comparable properties, and explain how any differences affect the relative market values-in-use of the properties. *Id.* at 471. Conclusory statements that a property is "similar" or "comparable" to another property do not constitute probative evidence of the comparability of the properties. *Id.* The Petitioner did testify regarding some differences between the purportedly comparable properties and the subject property, but he did not explain how the relevant differences affected their respective values. Nor did he adjust for those differences using reliable, market-based evidence. Without such analysis, the Petitioner's evidence is insufficient to support any value.
32. The Petitioner also argued that the subject property's value was depressed by nearby negative influences, however, he failed to present reliable evidence quantifying the effect those deficiencies had on the overall value of the property as of the valuation dates. Statements 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).

33. Finally, it appears the Petitioner may have been arguing that his assessment was disproportionately higher than other similar properties. We take this as a challenge to the uniformity and equality of 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)). The Petitioner 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. For these reasons, he failed to show he is entitled to any relief.
34. Because the Assessor did not provide evidence proving the assessment was exactly and precisely correct, and the Petitioner did not provide reliable evidence proving the correct assessment, the 2021 assessment must be reduced to the prior year's value of \$207,400.

B. 2022 and 2023 Assessments

35. The 2021 assessment, as it now stands at \$207,400, is more than 5% below the 2022 assessment of \$274,500. Thus, the Assessor bears the burden of proof under I.C. § 6-

1.1-15-20. He presented a linear regression analysis and a comparable sales analysis. We address each in turn.

36. As noted above, his linear regression analysis, while extensive, suffered from some serious defects. Importantly, the Assessor did not demonstrate that he had the necessary expertise in statistical analysis. While some of his testimony was self-explanatory, much of it was not. A party attempting to rely on a statistical method like a linear regression analysis should demonstrate that the person doing the analysis possesses the expertise to properly identify statistically reliable conclusions. In addition, the Assessor failed to value an entire component of the subject property—the detached garage. This alone is sufficient to undermine the credibility of his conclusions. It also appears that the Assessor failed to time-trend his conclusions, though he did do a time-trending analysis. Finally, there were some discrepancies in the data he presented. Although these appeared to be minor, proper statistical analysis is built upon attention to detail and reliable data. Thus, even these minor discrepancies cause us to doubt the overall reliability of the Assessor's conclusions. For these reasons we cannot find that the Assessor's linear regression analysis constitutes reliable evidence of value.
37. We similarly find that the Assessor's comparable sales analysis is unreliable. While the Assessor opined that the sales could be used without adjustment because of how physically similar they were to the subject property, the range of the values he presented belied that conclusion. In addition, he again failed to relate the evidence to the relevant valuation date or account for the detached garage. For these reasons, we find the Assessor failed to present reliable evidence of the value of the subject property as of the 2022 assessment date.
38. The Petitioner relied on the same evidence and arguments for 2022 that he did for 2021, and we reach the same conclusions—that the Petitioner failed to make a case for any specific value. Because the totality of the evidence is insufficient to support any value

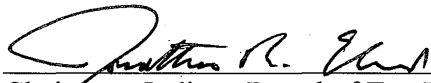
for the 2022 assessment year, the assessment must revert to the prior year's assessment of \$207,400 as decided above.

39. We reach the same result for the 2023 assessment year. Because of the reversion of the 2022 assessment to an amount more than 5% below the 2023 assessment of \$292,900, the Assessor bears the burden of proof. The parties relied on the same evidence and arguments, and we reach the same conclusions. The totality of the evidence is insufficient to support any value, and the 2023 assessment must revert to the prior year's assessment of \$207,400.

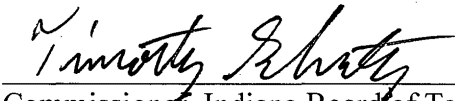
SUMMARY OF FINAL DETERMINATION

40. The Assessor had the burden of proof for each year, but failed to present reliable evidence of value. The Petitioner likewise failed to present reliable evidence supporting any specific value. For these reasons, the 2021 assessment must revert to the prior year's value of \$207,400 and each successive year must follow. Thus, we order the 2021, 2022 and 2023 assessments reduced to \$207,400.

The Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date written above.



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>>.