

REPRESENTATIVE FOR PETITIONER: Jon and Jacqueline Neible, pro se

REPRESENTATIVE FOR RESPONDENT: Cindy Roberts, Hancock County Assessor

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

JON and JACQUELINE NEIBLE,	)	Petition No.: 30-012-24-1-5-00993-24
	)	
Petitioners,	)	Parcel No.: 30-10-19-808-208.000-012
	)	
v.	)	County: Hancock
	)	
HANCOCK COUNTY ASSESSOR,	)	Assessment Year: 2024
	)	
Respondent.	)	

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**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. Jon and Jacqueline Neible contested the 2024 assessment of their residential property. The property’s 2024 assessment increased by more than 5% over its 2023 assessment, and neither party offered market-based evidence that sufficed to establish its true tax value. Under Ind. Code § 6-1.1-15-20, we must therefore presume that the property’s true tax value is equal to its assessment from 2023.

## PROCEDURAL HISTORY

2. On May 29, 2024, the Neibles filed a Form 130 notice challenging the 2024 assessment of their property located at 5065 W. Windmill Way in New Palestine, Indiana. On October 2, 2024, the Hancock County Property Tax Assessment Board of Appeals (“PTABOA”) issued a Form 115 final determination valuing the subject property at \$358,000<sup>1</sup> (\$70,000 for land and \$288,000 for improvements).
3. On October 28, 2024, the Neibles filed a Form 131 petition with the Board. On June 24, 2025, our designated administrative law judge, David Smith (“ALJ”), held a hearing on the petition. Neither he nor the Board inspected the subject property.
4. Jon Neible, Jacqueline Neible, Hancock County Assessor Cindy Roberts, and Appeals Coordinator Sally Ann Flake testified under oath.
5. The Neibles submitted the following exhibits:

Petitioner Ex. 1:	List of recently sold homes
Petitioner Ex. 2:	New home construction pricing
Petitioner Ex. 3:	Comparables used by the Assessor
Petitioner Ex. 4:	Property Record Card for subject property
Petitioner Ex. 5:	Documentation of repairs needed on subject property with price estimates
6. The Assessor submitted the following exhibit:

Respondent Ex. A:	Information for five 2023 Hancock County homes sales
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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.

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<sup>1</sup> It appears that the PTABOA intended to reduce the 2024 assessment to \$326,300 (\$171/SF) but failed to accurately report the reduction on the Form 115 final determination. *Compare* Form 115 at Sections III and V; *see also* Pet’r Ex. 4 and Resp’t Ex. A (reflecting an assessment of \$326,300 (\$171/SF) based on the PTABOA’s final determination), and Flake testimony (stating PTABOA determined an assessed value of \$326,300).

## FINDINGS OF FACT

8. The subject property is located at 5065 W. Windmill Way in New Palestine, Indiana. It consists of a single-family dwelling built in 1996 that is situated on approximately 0.66 acres of land. The two bedroom, two bath house has 1,908 square feet of finished living area. It also has a fireplace, a concrete patio, an attached three-car garage, and a shed.  
*Resp't Ex. A; Pet'r Ex. 4.*
9. The Assessor presented information regarding five sales of Hancock County homes near the subject property, three of which are in the subject property's Countryside subdivision. The homes were built between 1987 and 1999, and they range in size from 1,735 to 2,064 square feet. One of the properties has a pool and four of the properties have higher assigned quality grades (either C+1 or C+2) than the subject property's C grade. They sold between April 7 and October 6, 2023, for prices ranging from \$350,000 to \$390,000. Their median sales price was \$190/SF, while the subject property's current assessment is \$188/SF. *Roberts testimony; Flake testimony; Resp't Ex. A; Pet'r Ex. 3.*
10. The Neibles presented information on six "recently sold homes" in New Palestine that ranged in size from 1,989 to 5,559 square feet. They sold for prices ranging from \$275,000 to \$365,000 (\$65.65/SF to \$149.32/SF), but there is no indication of when any of the sales occurred. The Neibles also submitted pricing sheets from two new home builders for a variety of floorplans and styles. However, both pricing sheets note that the prices are subject to change and the Neibles did not establish that the prices were accurate as of January 1, 2024. Additionally, the Neibles submitted pictures of several of the subject property's windows that have visible damage along with two quotes for replacing all their home's existing windows which averaged approximately \$44,000. The Neibles also provided two quotes for replacing their furnace that estimated the cost to be around \$16,000. *Jon Neible testimony; Pet'r Exs. 1, 2, 5.*
11. In 2024, the subject property was assessed for \$358,000, an increase of more than 20% over the 2023 assessment of \$295,400. *Jon Neible testimony; Roberts testimony.*

## CONCLUSIONS OF LAW AND ANALYSIS

### A. BURDEN OF PROOF

12. Generally, the taxpayer has the burden of proof when challenging a property's 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." Ind. 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 2024 assessment increased by more than 5% over the previous year's assessment. The Assessor agreed that she therefore has the burden of proof.<sup>2</sup>

### B. VALUATION STANDARD

16. The Indiana Board of Tax Review is the trier of fact in property tax appeals, and our 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 us. I.C. § 6-1.1-15-20(f). Our 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).

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<sup>2</sup> We note that the Assessor would bear the burden of proof even if the PTABOA had reduced the 2024 assessment to \$326,300 because it would have still increased by more than 10% over the 2023 assessment of \$295,400.

17. 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). 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.
18. To meet its burden of proof, a party “must present objectively verifiable, market-based evidence” of the property’s value. *Piotrowski v. Shelby Cty. 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)). 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 Cty. Ass’r*, 842 N.E.2d 899, 900, (Ind. Tax Ct. 2006). This is because the “formalistic application” of the procedures and schedules from the DLGF’s assessment guidelines lacks the market-based evidence necessary to establish a specific property’s market value-in-use. *Piotrowski*, 177 N.E.3d at 133.
19. 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. 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). For 2024 assessments, the valuation date was January 1, 2024. I.C. § 6-1.1-2-1.5(a).

**C. VALUATION EVIDENCE**

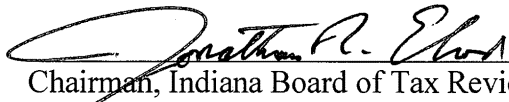
20. As discussed above, the Assessor has the burden of proof. She presented information regarding five sales of Hancock County homes and claimed that their \$190/SF median sales price supported the subject property's current assessment of approximately \$188/SF. However, to effectively use valuation approaches that rely on comparisons between properties, parties must establish comparability by identifying the characteristics of the subject property and explaining how they compare to the characteristics of the purportedly comparable properties. *Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466, 470-471 (Ind. Tax Ct. 2005). Similarly, parties must explain how any differences between the properties affect their relative market values-in-use. *Id.*
21. Here, the Assessor did not demonstrate that any of the five properties in her analysis are comparable to the subject property. While they may be located nearby, she did not discuss their other characteristics in sufficient detail to establish their comparability to the subject property. The Assessor also failed to adjust for differences between her purportedly comparable properties and the subject property, or to credibly explain why such adjustments were unnecessary. We therefore conclude that the Assessor's valuation evidence is insufficient to establish the subject property's true tax value.
22. The Neibles contend that the subject property's assessment should be \$260,400, but they failed to present any probative market-based evidence to support that value. Indeed, we cannot even discern how they arrived at that value from the record. The Neibles did not use the information from the pricing sheets for new homes or the six sales in New Palestine to develop a proposed assessment for the subject property. Even if they had, we would conclude that their evidence was unreliable. Their sales information suffers from the same issues that affected the Assessor's evidence—the Neibles failed to demonstrate comparability or account for differences. They also failed to establish when the sales occurred, making the sales prices unreliable evidence of the subject property's value as of the valuation date. Similarly, the Neibles did not establish that the pricing sheets for new homes they submitted were accurate as of January 1, 2024, much less that using such data

is relevant to developing a proposed assessment using generally accepted appraisal principles. And while the issues with the windows and furnace likely have a negative effect on the value of the Neibles' home, their replacement cost estimates do not support a particular valuation. For those reasons, we conclude that the Neibles' valuation evidence is insufficient to establish the subject property's true tax value as well.

### CONCLUSION

23. The burden of proof shifted under I.C. § 6-1.1-15-20. Because neither party presented sufficient evidence from which to determine the subject property's true tax value, its assessment must revert to the prior year's assessment. Thus, we order the 2024 assessment reduced to \$295,400.

Date: SEPT. 22, 2025

  
Chairman, Indiana Board of Tax Review

  
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>.