

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

**Petition No.:** 53-009-24-1-5-00509-24  
**Petitioner:** Robert E. Nyquist, Jr.  
**Respondent:** Monroe County Assessor  
**Parcel:** 53-08-03-212-037.000-009  
**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. Robert E. Nyquist, Jr. appealed the 2024 assessment of his property located at 1707 East 2<sup>nd</sup> Street in Bloomington on June 13, 2024.
2. The Monroe County Property Tax Assessment Board of Appeals (“PTABOA”) held a hearing on July 31, 2024. The PTABOA issued a Form 115 determination that same day reducing the assessment to \$139,600 for land and \$252,600 for improvements for a total assessment of \$392,200.
3. The Petitioner appealed to the Board on August 26, 2024, electing to proceed under the small claims procedures.
4. On March 5, 2025, Dalene McMillen, the Board’s Administrative Law Judge (“ALJ”), held a telephonic hearing. Neither the Board nor the ALJ inspected the property.
5. Robert Nyquist, Jr. appeared *pro se*. Marilyn Meighen appeared as the Assessor’s attorney. Appraiser Wayne Johnson and Nyquist testified under oath.

**Record**

6. The parties submitted the following exhibits:<sup>1</sup>

Respondent Exhibit A: 2024 subject property record card,

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<sup>1</sup> The Petitioner did not offer any exhibits.

Respondent Exhibit B: Appraisal report of the subject property prepared by Wayne Johnson of First Appraisal Group, Incorporated.<sup>2</sup>

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 is a one-story, 1,702 sq. ft. brick home built in 1960 with an attached 750 sq. ft. garage located on 0.24 acres in Bloomington. Nyquist purchased the subject property in 2018 for \$225,000. *Johnson testimony; Nyquist testimony; Resp't Exs. A & B.*
8. The 2024 assessment under appeal of \$392,200 is an approximately 17.7% increase over the prior year's assessment of \$333,100. *Resp't Ex. A.*

#### **B. Johnson Appraisal**

9. The Assessor presented an appraisal report prepared by Wayne Johnson, MAI, that estimated the true tax value of the subject property as of January 1, 2024. Johnson certified that his appraisal complied with the Uniform Standards of Professional Appraisal Practice ("USPAP"). He developed only a sales-comparison approach because he thought it was the most appropriate method to value an older, single-family residential house like the subject property. *Johnson testimony; Resp't Ex. B.*
10. Johnson looked for comparables located near the subject that sold from 2020 to 2023. He ultimately selected seven sales of properties that sold between October 2020 and May 2023 for prices ranging from \$230,000 to \$422,000. Johnson adjusted the comparables for factors such as market conditions, effective age, above and below grade living area, bathrooms, garage size, patios, porches, decks, and fireplaces. After adjustment, the sale prices ranged from \$341,308 to \$386,396. He reconciled these to a value of \$375,000 as of the assessment date. *Johnson testimony; Resp't Ex. B.*
11. We find Johnson has sufficient expertise in the valuation of residential property, used generally accepted appraisal principles, and presented reliable, market-based evidence. In addition, we find that his conclusions were well-supported and that he presented a credible opinion of the value of the subject property as of the valuation date.

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<sup>2</sup> The Assessor submitted Respondent Exhibits C through I but did not offer them into evidence.

## Contentions

12. Summary of the Respondent's case:

- a) The Assessor asked the Board to adopt the value from Johnson's appraisal of \$375,000.

13. Summary of the Petitioner's case:

- a) Nyquist testified that he has been a licensed real estate agent for 35 years and actively practiced for 10 years. In addition, he worked for 12 years in insurance underwriting, which involved the valuation of commercial properties. He argued that when he purchased the subject property the assessment was "overvalued" by 30%." He stated that in his opinion, a comparative market analysis would be in the range of the 2023 assessment of \$333,100. He requested the subject property's assessment be reduced to that amount. *Nyquist testimony.*
- b) Nyquist argued that in the past five years his property's valuation has increased 60%, while the consumer price index for real estate in the Midwest shows an increase of only 20%. He claimed that this was increasing his property taxes at a "exponential" rate. In addition, Nyquist noted that Monroe County increased its property tax revenue significantly without an increase in the tax rate. He argued that this was unfair. *Nyquist testimony.*
- c) Nyquist testified regarding several specific properties that the Assessor used as comparables, arguing they were not actually comparable to the subject property.<sup>3</sup> But Nyquist noted that "Johnson did a good job of using actual comparables to my property," though he thought that Johnson's conclusion of \$375,000 would be closer to a 2025 valuation. *Nyquist testimony.*

## Burden of Proof

- 14. 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).
- 15. 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-

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<sup>3</sup> It is unclear from the record exactly when or how the Assessor used these comparables as Johnson did not use them in his appraisal.

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.*

16. 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).
17. Here, the assessment under appeal is an increase of more than 5% over the prior year’s assessment and the Assessor admitted she bore the burden of proof. Thus, we find the burden of proof rests with the Assessor.

### Analysis

18. The Assessor met her burden of proof by providing reliable evidence of the value of the subject property as of the valuation date.
  - 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 Assessor had the burden of proof and relied on a USPAP-compliant appraisal performed by Wayne Johnson. Using the sales-comparison approach, Johnson estimated the subject property’s value at \$375,000 as of January 1, 2024. As discussed above, we find his opinion to be reliable evidence of value based on his expertise and his appraisal report. We also note that Nyquist himself testified that Johnson did a good job of selecting comparables. In fact, the only significant criticism Nyquist levied at Johnson was that he thought Johnson’s conclusion was more representative of the subject property’s value in 2025. But he pointed to no facts or market-based evidence to support this contention. Thus, we find Johnson’s opinion to be reliable and persuasive evidence of value and sufficient for the Assessor to meet her burden of proof.
- f) We now examine whether Nyquist presented reliable evidence supporting a different value. As discussed above Nyquist primarily claimed that his 2023 assessment of \$330,100 should be applied to the year under appeal. He based this on his opinion that a comparative market analysis would yield a value in that range, but he did not claim to have performed such an analysis. While Nyquist has some experience in property valuation, simply saying what an analysis would say, without performing that analysis, is insufficient. In addition, Nyquist did not present any reliable, market-based evidence in support of his opinion. 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). For that reason, we cannot find that Nyquist has made a case for any specific value.
- g) Nyquist also made some claims regarding the amount that his assessment increased over time. But each tax year generally stands alone. *Fisher v. Carroll Cnty. Ass’r*, 74 N.E.3d 582, 588 (Ind. Tax Ct. 2017). Absent the application of the burden-shifting provision discussed above, the subject property’s change in assessment over time is of


little relevance. Rather, the focus is what the value should be as of the relevant valuation date.

- h) Finally, Nyquist claimed that it was unfair that Monroe County's property tax revenue had increased without an increase in the tax rate. But the Board is a creation of the legislature and only has the authority as conferred by statute. *Whetzel v. Dept of Local Gov't Fin.*, 761 N.E.2d 904, 908 (Ind. Tax Ct. 2002) (citing *Matonovich V. State Bd. of Tax Comm'rs*, 705 N.E.2d 1093, 1096 (Ind. Tax Ct. 1999)). The Board has authority to hear challenges to the actions of assessing officials in regard to the assessed valuation of tangible property, property tax deductions, property tax exemptions, and property tax credits. I.C. § 6-1.5-4-1. Nyquist has pointed to no authority, nor are we aware of any, that would allow us to grant relief based on general claims such as this that taxes are unfair. Thus, we find Nyquist has not demonstrated that he is entitled to relief on these grounds.

### Final Determination

19. The Assessor had the burden of proof and provided reliable evidence showing the value of the subject property was \$375,000 as of the valuation date. Nyquist did not successfully impeach the Assessor's evidence or provide any reliable, market-based evidence that supported a different value. Because the totality of the evidence shows the true tax value of the subject property is \$375,000 as of the valuation date, we order the 2024 assessment decreased to that amount.

ISSUED: JUNE 5, 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>>.