

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

**Petition:** 49-900-18-1-5-00237-20  
**Petitioners:** Susan J. & Paul S. Walker  
**Respondent:** Marion County Assessor  
**Parcel:** 49-12-03-102-003.000-900  
**Assessment Year:** 2019

The Indiana Board of Tax Review issues this determination, finding and concluding as follows:

**Procedural History**

1. Petitioners Susan and Paul Walker are married and live at 7714 Walton Drive, in Indianapolis. Their standard and supplemental homestead deductions were removed and they appealed that decision to the Marion County Property Tax Assessment Board of Appeals (“PTABOA”).
2. On February 21, 2020, the PTABOA issued its determination denying the Walkers relief. They responded by timely filing a Form 131 petition with us. On December 16, 2020, our designated administrative law judge, Erik Jones, held a hearing on the petition. The Walkers appeared *pro se*. Gabe Deaton appeared for the Marion County Assessor.

**Record**

3. The official record for this matter includes the following: (1) all petitions 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.

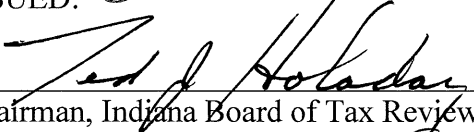
**Findings of Fact and Conclusions of Law**

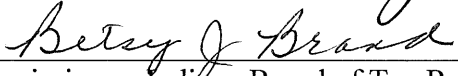
4. During the hearing, the Assessor agreed to provide the relief the Walkers were seeking.

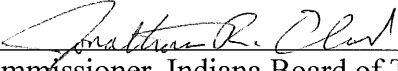
**Final Determination**

5. In accordance with the parties’ agreement, we find that the Walkers are entitled to the standard and supplemental homestead deductions.

ISSUED: 3-12-21

  
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>>.