

REPRESENTATIVE FOR PETITIONER: Jacqueline J. Woods, *pro se*

REPRESENTATIVE FOR RESPONDENT: Emily A. Shrock, Attorney

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

Jacqueline J. Woods,)	Petition:	49-900-15-1-5-02134-16
)		
Petitioner,)	Parcel:	49-12-04-116-016.000-900
)		
v.)	County:	Marion
)		
Marion County Assessor,)	Assessment Year:	2015
)		
Respondent.)		

August 20, 2018

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:

PROCEDURAL HISTORY

1. Jacqueline Woods filed a Form 130-SHORT with the Board on December 1, 2016. The Board issued a notice of defect and provided Woods with a Form 131. She returned the Form 131, and the Board issued a second notice of defect on January 4, 2017. Those defects included: (1) not signing the 131, (2) failure to include a Form 115, (3) failure to complete section 2, and (4) failure to complete section 6. Woods re-filed the Form 131 on February 2, 2017. In this filing, she still did not include a Form 115, nor did she fill out the section of the form related to direct appeals to the IBTR.

2. The Marion County Assessor filed a Motion to Dismiss arguing that Woods' appeal was not properly before the Board because she had not filed it first with the Marion County Assessor.
3. On March 8, 2018, the Board held a hearing on the Assessor's Motion to Dismiss. Emily Shrock appeared for the Marion County Assessor. No one appeared for Woods. After this hearing, the Board granted the Assessor's Motion to Dismiss. Woods requested a rehearing, and the Board granted this request.
4. On May 24, 2018, our designated Administrative Law Judge ("ALJ"), Timothy Schuster, held a re-hearing on the Assessor's Motion to Dismiss. Neither he nor the Board inspected the subject property.
5. At the second hearing, Emily Shrock represented the Assessor. Jacqueline Woods represented herself and testified under oath.
6. The following exhibits were submitted:

Petitioner's Ex. A:	2016 tax statement,
Petitioner's Ex. B:	2018 tax statement.
7. The record also includes the following: (1) all pleadings, briefs, and documents filed in the current appeals, (2) all orders and notices issued by the Board or our ALJ, and (3) the digital recording of the hearing.

OBJECTIONS

8. The Assessor objected to Petitioner's Ex. B, the 2018 tax statement, arguing it was not relevant because it was for a different assessment year. We agree with the Assessor that the 2018 tax bill is not relevant to this appeal. Thus, we sustain the objection and exclude Petitioner's Ex. B from evidence.

ASSESSOR'S MOTION TO DISMISS

9. The Assessor filed a Motion to Dismiss arguing that Woods' appeal was not properly before the Board because she did not file an initial appeal with the Assessor's office. The Assessor did not support this contention either with an affidavit or with testimony.
10. Woods testified that she "sent several papers" but "maybe it wasn't [with the] county...it might have been city." She also described filing documents and sending letters and that "as far as [she knew]" those were filed with the Indiana Board of Tax Review. *Woods testimony.*

ANALYSIS

11. Indiana Code § 6-1.1-15-1.1 outlines a taxpayer's process to appeal an assessment. "A taxpayer may appeal an assessment of a taxpayer's tangible property by filing a notice in writing with the...the county assessor. . ." Ind. Code § 6-1.1-15-1.1(a). A taxpayer may only appeal to the Board after the county Property Tax Assessment Board of Appeals ("PTABOA") has issued a Form 115 determination, or after 180 days have passed since the taxpayer's initial filing and the PTABOA has not issued a Form 115. Ind. Code § 6-1.1-15-3.
12. Although Woods submitted a Form 130 to the Board, it does not have an Assessor's file stamp that would indicate it was filed with the Assessor's office. She also offered only vague testimony about where and with whom she filed her appeal. Finally, she did not submit a Form 115 determination, nor did she allege that 180 days passed since an initial filing such that she could bypass the PTABOA under Ind. Code § 6-1.1-15-3(g)(2). For these reasons, we find that the Assessor's Motion to Dismiss should be granted.

CONCLUSION

13. Woods did not provide any evidence that shows she filed an initial appeal with the Marion County Assessor. She also failed to submit a Form 115 or allege that 180 days had passed since an initial filing such that a Form 115 was unnecessary. For these reasons, the Assessor’s Motion to Dismiss is GRANTED.

This 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>>.