



A Guide to Property Tax Appeals in Indiana

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I. TRIGGERS FOR A PROPERTY TAX APPEAL.

- A. Form 11 Notice (must file appeal within 45 days).
- B. Form 113 Notice (must file appeal within 45 days).
- C. Tax bill (may file appeal within 45 days of date of tax bill, regardless of whether the assessment is changed). If an assessment notice is issued, *appeal from the notice*. Don't wait to appeal from the tax bill.
- D. May 10th filing (notice not required).



II. INITIATING THE PROPERTY TAX APPEAL.

- A. Initiating the Appeal.
 1. File a notice for review with the assessor.
 2. The notice *must contain*:
 - a. Taxpayer's name.
 - b. Address and parcel/key number of the property.
 - c. Taxpayer's address and telephone number.
- B. Filing the notice for review:
 1. Consider attaching a Form 130 (standard or short). Taxpayer does not have to provide the additional information requested on the Form 130 (e.g. sales information, comparable properties data).
 2. Some counties (e.g. Marion) have their own forms. You may use these, but the only required information is that listed in A(2) (taxpayer's name, parcel number, and address / telephone number).
 3. In most jurisdictions, file the original with the county assessor. Where township assessors have been retained, file the original with the township assessor and a copy with the county assessor.
 4. Request a meeting with the assessor.
 5. File a separate notice for each parcel.
 6. Attach a power of attorney.
 7. Identify the correct assessment date.
 8. File the notice:
 - a. Preferably, by hand. Get a file-stamped copy.
 - b. If by mail, use certified mail, return receipt requested. Include a self-addressed stamped envelope and send a cover letter requesting that the assessor return a file-stamped copy to you. *See Ind. Code § 6-1.1-36-1.5.*



III. THE LOCAL APPEAL – REVIEW BY THE COUNTY OR TOWNSHIP ASSESSOR AND PTABOA HEARING.

- A. The assessing official must attempt to hold a preliminary informal meeting with the taxpayer. The official must forward the results of the meeting to the PTABOA using the Form 134.
- B. IBTR resolution facilitation, *see Ind. Code § 6-1.5-3-4*.
 1. A county assessor can request that an employee of the IBTR facilitate resolution of a dispute where:
 - a. A taxpayer has filed a notice for review; and
 - b. The PTABOA has not given written notice of its decision on the issues under review.
 2. The IBTR employee may not participate in appeals of the PTABOA's decision regarding the dispute.
 3. The facilitation conference is confidential and is open to the public only with the parties' consent.
 4. The conference is not an IBTR proceeding, and the IBTR is not required to keep a record of the conference.
- C. Evidence.
 1. Taxpayer is not required to have an appraisal of the subject property to initiate or prosecute an appeal.
 2. The assessing official may not require the taxpayer to provide documentary evidence at the preliminary informal meeting.
 3. The PTABOA may not require the taxpayer to file documentary evidence or summaries of testimony before the hearing.
- D. The PTABOA hearing.
 1. If the taxpayer and assessing official agree to all disputed issues, no hearing is conducted. The PTABOA reserves the right to change the assessment under Ind. Code § 6-1.1-13.
 2. PTABOA shall, by mail, give at least 30 days notice of the date, time, and place fixed for the hearing.
 - a. Continuance. Taxpayer may request a continuance by filing, at least 20 days before the hearing date, a request with the PTABOA and the county or township assessor with evidence supporting a "just cause for the continuance." The PTABOA has 10 days to grant or deny the request.
 - b. Decision without Taxpayer's presence. Taxpayer may request that the PTABOA take action without taxpayer's presence at the hearing and based on the evidence already submitted. Taxpayer must file the request with the PTABOA and county or township assessor at least 8 days before the hearing.
 - c. Withdrawal. Taxpayer may withdraw a petition by filing, at least 8 days before the hearing date, a notice of withdrawal with the PTABOA and the county or township assessor.

- d. \$50 penalty. A \$50 penalty is assessed against the taxpayer if the Taxpayer or its representative fails to appear at the hearing and the Taxpayer's request for continuance is denied or the Taxpayer's request for continuance, request for the board to take action without the Taxpayer being present, or withdrawal is not timely filed. (A Taxpayer may appeal the assessment of the penalty to the IBTR or directly to the Tax Court.)
- 3. If issues remain unresolved or the PTABOA is not given the results of the preliminary informal meeting within 120 days of filing of the notice for review, the PTABOA shall conduct a hearing within 180 days of filing of the notice for review.
- 4. During the PTABOA hearing:
 - a. Taxpayer may present the taxpayer's reasons for disagreement; and
 - b. Assessor must present:
 - i. The basis for the assessment decision; and
 - ii. The reasons that the Taxpayer's contentions should be denied.
- E. Burden.
 - 1. Where the assessment under appeal represents an increase of the property's assessed value by more than five percent (5%) over the value determined by the assessor for the immediately preceding assessment date, the assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal to the PTABOA, the Indiana Board of Tax Review or to the Indiana Tax Court. *See* Ind. Code § 6-1.1-15-17.2.
 - 2. If the assessor changes a property's underlying parcel characteristics (e.g. property's age, grade, or condition), the assessor has the burden of proving that each change is valid. *See* Ind. Code § 6-1.1-4-4.4.
- F. Determination.
 - 1. PTABOA must issue a decision within 120 days of the hearing.
 - 2. PTABOA shall issue a written determination and notify Taxpayer of its appeal rights and procedures.
- G. If the PTABOA refuses to hold a timely hearing or to issue a timely determination, Taxpayer may initiate an appeal with the IBTR.



IV. THE STATE APPEAL – REVIEW BY THE INDIANA BOARD OF TAX REVIEW.

- A. The county assessor is the party to an appeal.
- B. Filing the Form 131 Petition.
 - 1. File with IBTR within 45 days of PTABOA's notice.
 - 2. Taxpayer must mail a copy of the petition to the county assessor.
 - 3. File a notice of appearance.
- C. File pre-hearing disclosures, *see* 52 IAC 2-7-1(b).
- D. Taxpayers are not required to have an appraisal of the property in order to initiate or prosecute an appeal.
- E. Hearing notice. The IBTR shall give notice of its hearing date, by mail, at least 30 days before the hearing, unless the parties agree to a shorter period.
- F. Timing of hearing.
 - 1. Appeals regarding a general reassessment date, within 1 year after the petition is filed, with a decision issued 180 days after hearing (IBTR may extend up to 180 additional days).
 - 2. For all other appeals, within 9 months after a petition is filed, with a decision issued 90 days after hearing (IBTR may extend up to 180 additional days).
 - 3. If the IBTR fails to make a final determination within the time allowed, taxpayer may:
 - a. Take no action and wait for the IBTR to make a final determination; or
 - b. Petition for judicial review to the Indiana Tax Court.
- G. Party may request a rehearing within 15 days of final determination.
 - 1. Petition for rehearing does not toll the time to file in Tax Court, unless rehearing is granted.
 - 2. Final determination to be issued not later than 90 days after granting rehearing.



V. JUDICIAL REVIEW BY THE INDIANA TAX COURT.

- A. Taxpayer must:
 - 1. File a petition with the Indiana Tax Court within 45 days of IBTR final determination or at any time after the maximum time elapses for the IBTR to make a final determination.
 - 2. Serve a copy of the petition on:
 - a. The county assessor;
 - b. The attorney general; and
 - c. Any entity that filed an *amicus curiae* brief with the IBTR.
 - 3. File a written notice of appeal with the IBTR.
- B. Service of summons required for "named respondent" and "any other person whom the petitioner seeks to join as a party." *See* Tax Court Rule 4(B)(4).
- C. Taxpayer must request a copy of the administrative record within 30 days of filing petition. File copy of the record with the Tax Court within 30 days after having received notice that the record has been prepared.
- D. File a notice of appearance.
- E. File a written election regarding the county where hearings will be held. *See* Tax Court rule 8(A).
- F. Pay \$120 Filing Fee.
- G. All original tax appeals are tried to the Court without a jury.



VI. DISCRETIONARY REVIEW BY THE INDIANA SUPREME COURT.

- A. Review by the Supreme Court is discretionary. A party requests review by (1) filing a notice of intent to petition for review within 30 days of the Tax Court's final judgment or final disposition of a petition for rehearing and (2) filing a petition for review within 30 days of notice of completion of the Clerk's record or transcript. *See* Ind. App. Rule 63.
- B. Pay \$125 filing fee.
- C. Any party adversely affected by an interlocutory order may petition the Supreme Court for review of the order.