



PETITION FOR REVIEW OF ASSESSMENT BY LOCAL ASSESSING OFFICIAL - PROPERTY TAX ASSESSMENT BOARD OF APPEALS

State Form 21513 (R8 / 6-09) Prescribed by the Department of Local Government Finance

FORM 130
Assessment year under appeal
MARCH 1, _____

GET COUNTED IN 2010! Learn more at www.census.indiana.edu.

GENERAL INSTRUCTIONS:

- 1. Please print or type. See page four for a chart illustrating the procedure for appeal of assessment.
2. The petitioner should complete Section I, Section II, and Section III of this form.
3. The petition must be signed by the petitioner or an authorized representative. A representative must attach a notarized power of attorney unless the representative is a duly authorized employee of corporate officer of the taxpayer.
4. Certified tax representatives must attach a Tax Representative Disclosure statement. 50 IAC 15-5-5

As a result of filing this petition, the assessment may increase, may decrease, or may stay the same.

Check type of property under appeal (check only one): Real Personal

SECTION I: PROPERTY & PETITIONER INFORMATION
County, Township, Parcel or key number, Address of property, Legal description, Name of property owner, Telephone number, Mailing address, Name of authorized representative, Telephone number, Mailing address

SECTION II: REASON FOR APPEAL
Table with columns: Land, Improvements, Personal Property
The property described in Section I is currently assessed at:
The petitioner contends that the property should be assessed at:
Present use for the property
Use for which property was designed
Classification of property
Was property sold in the last three years?
If the property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence, if available.
If the property was not sold but was listed for sale in the past three years, attach a copy of the listing agreement or other available evidence.
Do you intend to present the testimony or report of a professional assessor / appraiser?
Is the property valued higher than comparable properties?
If yes, attach the owner's name and address of each comparable property and explain how the property is comparable to the property being appealed.
The requested change in assessed value is justified for the following reasons: (Give specific reasons. Do not give conclusions such as the assessment is too high.)

SECTION III: SIGNATURES

Petitioner, taxpayer, or duly authorized employee or corporate officer of the taxpayer

I certify that my entries in Section I and Section II are accurate to the best of my knowledge and belief. I also understand that by appealing my assessment, my assessment may increase, may decrease, or may remain the same.

Signature of petitioner, taxpayer, or duly authorized officer

Date of signature (*month, day, year*)

Printed or typed name of petitioner, taxpayer, or duly authorized officer

Tax representative

I certify that the entries in Section I and Section II are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and Form 11 or Form 113, and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I have made all necessary disclosures to my client, pursuant to 50 IAC 15-5.5.

Signature of tax representative

Date of signature (*month, day, year*)

Printed or typed name of tax representative

Attorney representative

I certify that my entries in Section I and Section II are accurate to the best of my knowledge and belief.

Signature of attorney representative

Date of signature (*month, day, year*)

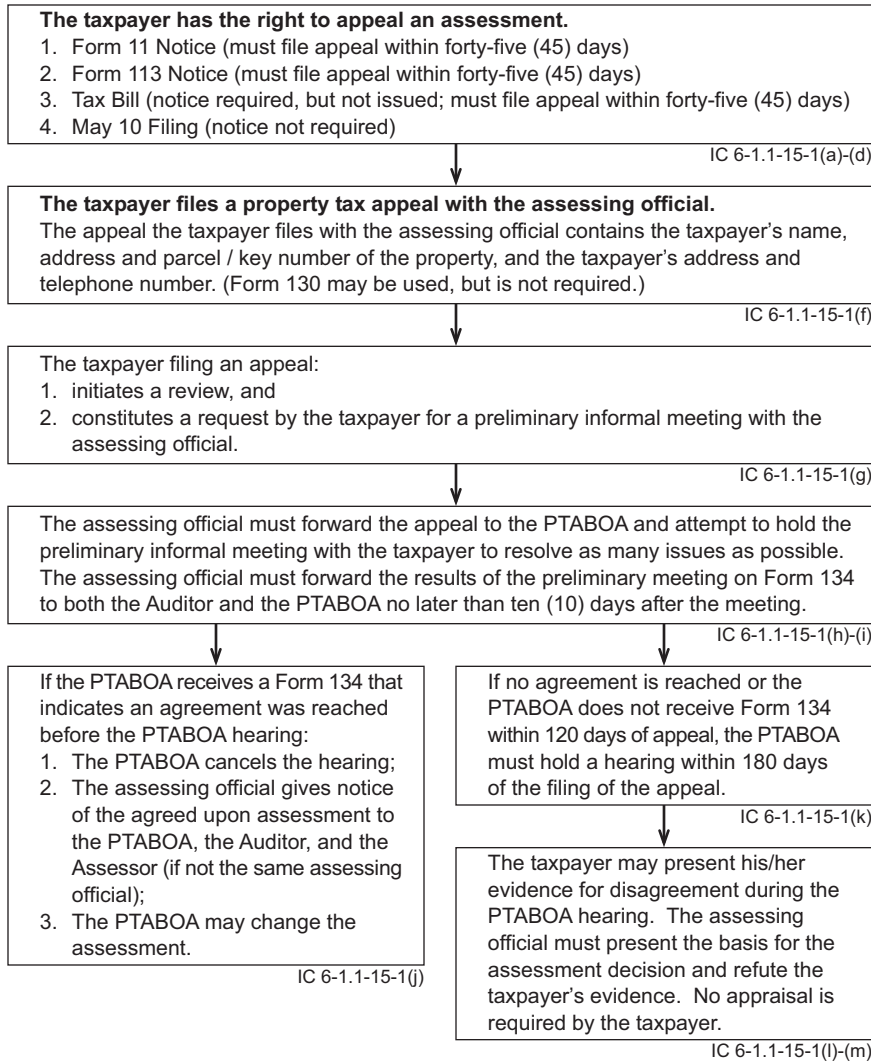
Printed or typed name of attorney representative

CHECKLIST

- I have reviewed Form 11 RA, Form 11 CI, or Form 113.
- I have reviewed the property record card.
- If I am appealing both real and personal property assessments, I have filed separate petitions for each property.
- I have checked the type of property under appeal (real or personal) at the top of page one.
- I have completed Section I, Section II, and Section III of this petition.
- I have given specific reasons for the requested change in value in Section II of this petition.
- If this petition is being filed by an authorized tax representative, a duly executed power of attorney and a Tax Representative Disclosure statement is attached.
- I have signed this petition.
- I understand that I must submit the original and one copy of this form to the assessing official.
- If there are other related parcels currently under appeal, a listing of these parcels is attached.

PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 21513 (R8 / 6-09)



2. IBTR - Indiana Board of Tax Review

- The IBTR is a state agency with three (3) commissioners appointed by the Governor
 - Two (2) members of the IBTR must be members of one (1) major political party and one (1) member must be a member of the other major political party.
 - The IBTR may appoint administrative law judges to conduct an appeal hearing
- IC 6-1.5-2-1, IC 6-1.5-3-3

3. Even though the law says an appraisal is not required, the Indiana Tax Court has ruled that, "The most effective method to rebut the presumption that an assessment is correct is through the presentation of a market value-in-use appraisal, completed in conformance with the Uniform Standards of Professional Appraisal Practice (USPAP)." *Eckerling v. Wayne Twp. Assessor, 841 N.E.2d 674, 677-678 (Ind. Tax Ct. 2006) (citing Kooshtard Prop. VI, LLC v. White River Twp. Assessor, 836 N.E.2d501, 506 n. 6 (Ind. Tax Ct. 2005)).*

Taxpayers may present any form of evidence that will prove an indication of the value of the appealed property including, but not limited to:

- A sale of the subject property adjusted to the valuation date,
- Sales or assessments of comparable properties if the taxpayer can demonstrate the similarity between the appealed property and the comparable properties,
- An appraisal trended to the appropriate valuation date, and
- Income and expense information, if the property is an investment.

August 24, 2007, DLGF Appeals Memorandum
http://www.in.gov/dlgr/files/Memo_Appeals082407.pdf

- PTABOA - County Property Tax Assessment Board of Appeals
 - Each county must have a PTABOA comprised of individuals "knowledgeable in the valuation of property."
 - Members of the PTABOA are as follows:
 - County Assessor - serves as the Secretary of the PTABOA*
 - Two (2) county council appointees; one (1) must be a Level II assessor-appraiser
 - Two (2) county commissioner appointees:
 - Landowners**
 - Ensure that no more than three (3) of the five (5) PTABOA members are of the same political party***
 - Ensure that at least three (3) of the five (5) PTABOA members are county residents**
 - One (1) must be Level II, unless the County Assessor is a Level II assessor-appraiser

* The County Assessor is recused from any action the PTABOA takes with respect to an assessment determination by the County Assessor.

** If there are not at least two (2) county resident landowners who are certified Level II and willing to serve on the PTABOA, it is not necessary that at least three (3) of the five (5) members be county residents.

*** May be waived if no Level II assessor-appraiser whose political party status satisfies the requirement is willing to serve.

IC 6-1.1-28-1

