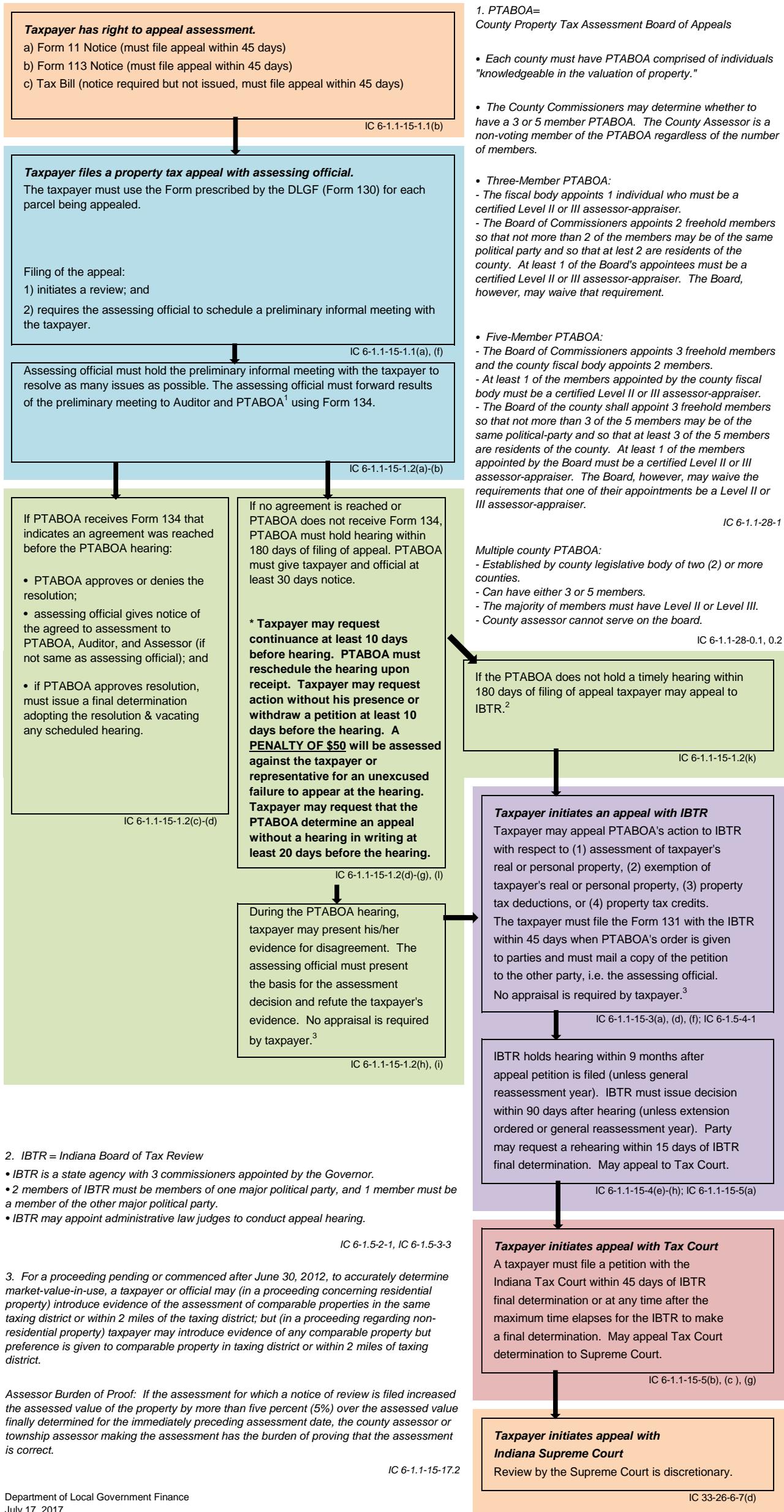


Procedure for Appeal of Assessment



1. PTABOA= County Property Tax Assessment Board of Appeals

- Each county must have PTABOA comprised of individuals "knowledgeable in the valuation of property."
- The County Commissioners may determine whether to have a 3 or 5 member PTABOA. The County Assessor is a non-voting member of the PTABOA regardless of the number of members.

- **Three-Member PTABOA:**
 - The fiscal body appoints 1 individual who must be a certified Level II or III assessor-appraiser.
 - The Board of Commissioners appoints 2 freehold members so that not more than 2 of the members may be of the same political party and so that at least 2 are residents of the county. At least 1 of the Board's appointees must be a certified Level II or III assessor-appraiser. The Board, however, may waive that requirement.

- **Five-Member PTABOA:**
 - The Board of Commissioners appoints 3 freehold members and the county fiscal body appoints 2 members.
 - At least 1 of the members appointed by the county fiscal body must be a certified Level II or III assessor-appraiser.
 - The Board of the county shall appoint 3 freehold members so that not more than 3 of the 5 members may be of the same political-party and so that at least 3 of the 5 members are residents of the county. At least 1 of the members appointed by the Board must be a certified Level II or III assessor-appraiser. The Board, however, may waive the requirements that one of their appointments be a Level II or III assessor-appraiser.

- **Multiple county PTABOA:**
 - Established by county legislative body of two (2) or more counties.
 - Can have either 3 or 5 members.
 - The majority of members must have Level II or Level III.
 - County assessor cannot serve on the board.

2. IBTR = Indiana Board of Tax Review

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

IC 6-1.5-2-1, IC 6-1.5-3-3

3. For a proceeding pending or commenced after June 30, 2012, to accurately determine market-value-in-use, a taxpayer or official may (in a proceeding concerning residential property) introduce evidence of the assessment of comparable properties in the same taxing district or within 2 miles of the taxing district; but (in a proceeding regarding non-residential property) taxpayer may introduce evidence of any comparable property but preference is given to comparable property in taxing district or within 2 miles of taxing district.

Assessor Burden of Proof: If the assessment for which a notice of review is filed increased the assessed value of the property by more than five percent (5%) over the assessed value finally determined for the immediately preceding assessment date, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct.

IC 6-1.1-15-17.2