# **Procedure for Appeal of Assessment**

## Taxpayer has right to appeal assessment. a) Form 11 Notice (must file appeal within 45 days) b) Form 113 Notice (must file appeal within 45 days)

c) Tax Bill (notice required but not issued, must file appeal within 45 days)

IC 6-1.1-15-1.1(b)

#### Taxpayer files a property tax appeal with assessing official.

The taxpayer must use the Form prescribed by the DLGF (Form 130) for each parcel being appealed.

#### Filing of the appeal:

- 1) initiates a review: and
- 2) requires the assessing official to schedule a preliminary informal meeting with the taxpayer.

IC 6-1.1-15-1.1(a), (f)

Assessing official must hold the preliminary informal meeting with the taxpayer to resolve as many issues as possible. The assessing official must forward results of the preliminary meeting to Auditor and PTABOA<sup>1</sup> using Form 134.

IC 6-1.1-15-1.2(a)-(b)

If PTABOA receives Form 134 that indicates an agreement was reached before the PTABOA hearing:

- PTABOA approves or denies the resolution;
- assessing official gives notice of the agreed to assessment to PTABOA, Auditor, and Assessor (if not same as assessing official); and
- if PTABOA approves resolution, must issue a final determination adopting the resolution & vacating any scheduled hearing.

IC 6-1.1-15-1.2(c)-(d)

If no agreement is reached or PTABOA does not receive Form 134, PTABOA must hold hearing with 180 days of filing of appeal. PTABOA must give taxpayer and official at least 30 days notice.

\* Taxpayer may reques continuance at least 10 days before hearing. PTABOA must reschedule the hearing upon receipt. Taxpayer may request action without his presence or withdraw a petition at least 10 days before the hearing. A PENALTY OF \$50 will be assessed against the taxpayer or representative for an unexcused failure to appear at the hearing. Taxpaver may request that the PTABOA determine an appeal without a hearing in writing at least 20 days before the hearing.

During the PTABOA hearing, taxpayer may present his/her evidence for disagreement. The assessing official must present the basis for the assessment decision and refute the taxpayer's evidence. No appraisal is required by taxpayer.3

IC 6-1.1-15-1.2(h), (i)

- 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.

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 nonresidential 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

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.

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 lest 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
- 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.

If the PTABOA does not hold a timely hearing within 180 days of filing of appeal taxpayer may appeal to IBTR 2

IC 6-1.1-15-1.2(k)

## Taxpayer initiates an appeal with IBTR

Taxpayer may appeal PTABOA's action to IBTR with respect to (1) assessment of taxpayer's real or personal property, (2) exemption of taxpayer's real or personal property, (3) property tax deductions, or (4) property tax credits The taxpayer must file the Form 131 with the IBTR within 45 days when PTABOA's order is given to parties and must mail a copy of the petition to the other party, i.e. the assessing official. No appraisal is required by taxpayer.3

IC 6-1.1-15-3(a), (d), (f); IC 6-1.5-4-1

IBTR holds hearing within 9 months after appeal petition is filed (unless general reassessment year). IBTR must issue decision within 90 days after hearing (unless extension may request a rehearing within 15 days of IBTR final determination. May appeal to Tax Court.

IC 6-1.1-15-4(e)-(h); IC 6-1.1-15-5(a)

### Taxpayer initiates appeal with Tax Court

A taxpayer must 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. May appeal Tax Court determination to Supreme Court

IC 6-1.1-15-5(b), (c), (g)

Indiana Supreme Court

Review by the Supreme Court is discretionary.