

## PROPERTY ASSESSMENT IN INDIANA

### APPEAL PROCESS

By

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This is the third in a series of articles to help explain how real property (real estate) is assessed in Indiana and Hendricks County. Each year all ninety-two counties in Indiana are required by the State Legislature to review and update all real estate assessed values. This is accomplished by reviewing all of the sales of the previous year, completing the Sales Ratio Study, analysis of market trends and any adjustments for construction costs.

Upon completion of estimated market values in-use for all parcels within the county as of the most recent January 1 date; the County Assessor mails to each property owner the updated estimated gross value. The notice is called a Form 11 which compares the previous year value to the current value.

This year for the January 1, 2019 estimate of value, the Form 11 was mailed on April 29, 2019. Property owners have forty-five (45) days to file an appeal. This year the deadline to appeal is June 15<sup>th</sup>.

Who should appeal? If you firmly believe that the estimated market value in-use is higher than what you could have received in a valid sale as of the assessment date, you may want to file an appeal.

If you decide to appeal the assessment, a Form 130 is required. The Form 130 is available at the Hendricks County Website [www.co.hendricks.in.us](http://www.co.hendricks.in.us), the State website [www.in.gov/forms](http://www.in.gov/forms), and the Hendricks County Assessor's Office.

The appeal is filed with the County Assessor's Office. The assessing official must then schedule a preliminary informal meeting with the taxpayer to resolve as many issues as possible. If no agreement is reached, the appeal proceeds to the Property Tax Assessment Board of Appeals (PTABOA) for a hearing.

The PTABOA consists of three citizens of Hendricks County who are appointed by the County Council and the Board of County Commissioners. The PTABOA will schedule and conduct a hearing for the appeal. The taxpayer and the assessing official present their evidence before the PTABOA. The PTABOA will then issue their determination.

If the taxpayer or the assessment official is not satisfied with the determination, they have the right to appeal to the Indiana Board of Tax Review (IBTR). Further appeals may be filed with the Indiana Tax Court and the Indiana Supreme Court. Indiana provides five levels for the protection of property owner's rights concerning tax assessment.