



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

State Form 21513 (R9 / 12-10) Prescribed by the Department of Local Government Finance

FORM 130 Assessment year under appeal MARCH 1, 20\_\_

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

Form section for property and petitioner information including fields for County, Township, Parcel or key number, Address of property, Legal description, Name of property owner, Telephone number of property owner, Mailing address of property owner, Name of authorized representative, Telephone number of authorized representative, and Mailing address of authorized representative.

SECTION II: REASON FOR APPEAL

Form section for reason for appeal with columns for Land, Improvements, and Personal Property. Includes questions about current assessment, petitioner's contention, present use, classification, sale history, and justification for the requested change in assessed value.

**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.

**FOR ASSESSING OFFICIAL USE ONLY**

1. Date notice was sent to taxpayer (month, day, year)	2. Date petition for review was filed by petitioner (month, day, year)	3. Petition for review timely filed? <p style="text-align: right;"><input type="checkbox"/> Yes    <input type="checkbox"/> No</p>
Signature of assessor		Date of signature (month, day, year)
<b>If the answer to number 3 above is "No", the assessor shall notify the petitioner that the petition was not timely filed.</b>		

**THE FOLLOWING SECTION IS FOR THE ASSESSOR / PETITIONER CONFERENCE**

**SECTION IV: RESULTS OF ASSESSOR / PETITIONER CONFERENCE**

Before the county board holds the hearing required under IC 6-1.1-15.1 subsection (g), the taxpayer may request a meeting by filing a written request with the county or township official with whom the taxpayer filed the notice of review to:

- (1) attempt to resolve as many issues under review as possible; and
- (2) seek a joint recommendation for settlement of some or all of the issues under review.

A county or township official who receives a meeting request under this subsection before the county board hearing shall meet with the taxpayer. The taxpayer and the county or township official shall present a joint recommendation reached under this subsection to the county board at the hearing required under IC 6-1.1-15.1 subsection (g). The county board may adopt or reject the recommendation in whole or in part.

	Land	Improvements	Personal Property
The petitioner contends that the property should be assessed at:			
The assessing official contends that the property should be assessed at:			

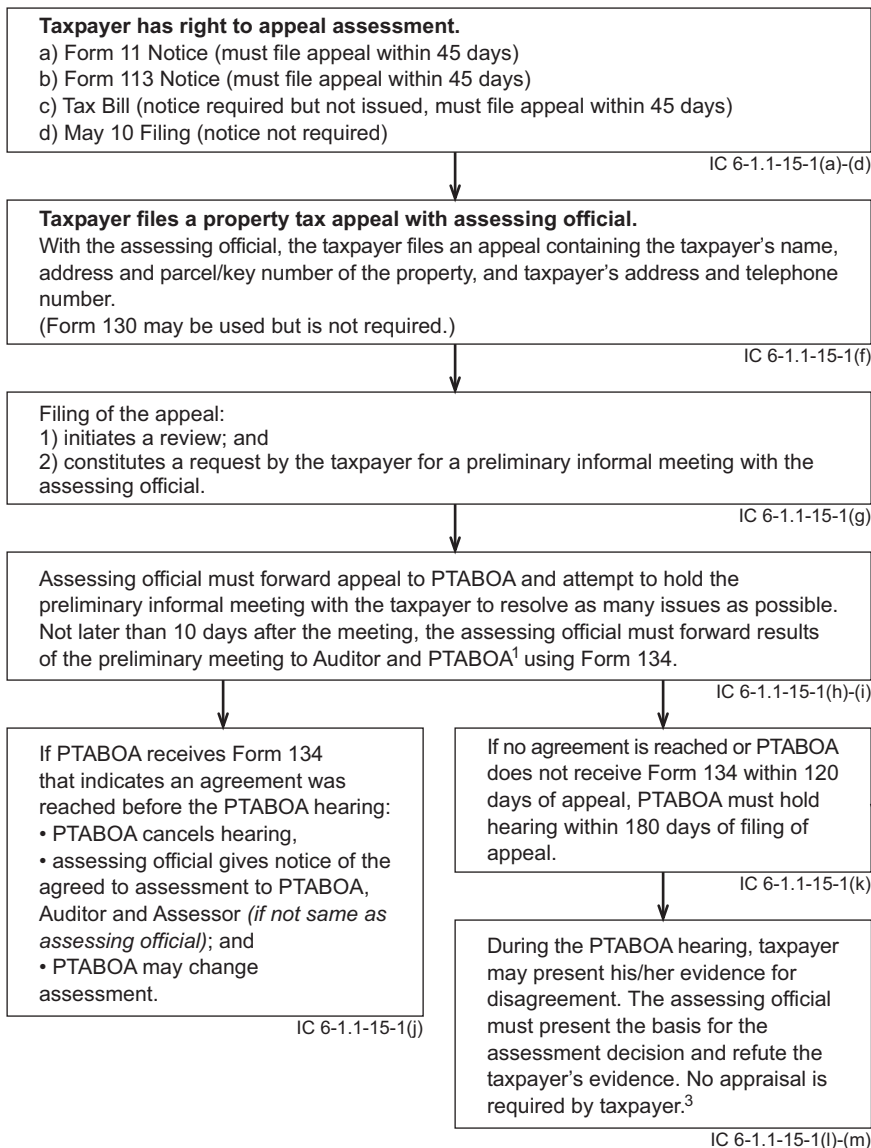
If no agreement can be reached, explain the reasons for disagreement. If a change in assessed value is being made, explain the reason for the change.

**SIGNATURES**

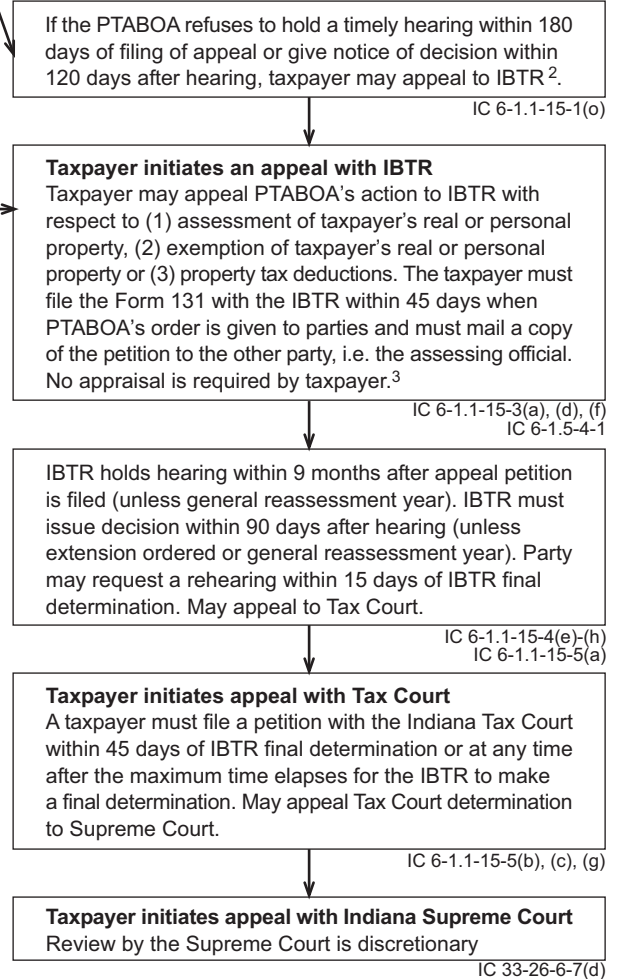
The values listed above and the explanation given accurately reflect my opinion regarding this property.	
Signature of assessing official	Date of signature (month, day, year)
Printed or typed name of assessing official	
Signature of taxpayer or authorized representative	Date of conference (month, day, year)
Printed or typed name of taxpayer or authorized representative	

# PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 21513 (R9 / 12-10)



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.
- IC 6-1.1-28-1



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. 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.2d 501, 506 n. 6 (Ind. Tax Ct.2005)).

Taxpayers may present any form of evidence that will provide 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](http://www.in.gov/dlgr/files/Memo_Appeals082407.pdf)

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.