



# TAXPAYER'S NOTICE TO INITIATE AN APPEAL

State Form 53958 (6-09)

Prescribed by the Department of Local Government Finance

FORM 130-SHORT

Assessment year under appeal

MARCH 1, 20\_\_\_\_\_

- The purpose of this form is to aid taxpayers in the filing of an appeal on an assessment.
- This form is not required to be used to file an appeal. IC 6-1.1-15-1 states that a taxpayer must file notice in writing with the Township or County Assessor. A handwritten letter would be acceptable as long as it contained the name of the taxpayer, the address and parcel number or key number of the property, and the address and telephone number of the taxpayer.
- The appeal of an assessment requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date. This evidence is not required to be provided at the time of filing the appeal; however, it could expedite the process if provided when available. Examples of evidence could include an appraisal, construction costs, sales information for the subject property or comparable properties, or any other information compiled according to generally accepted appraisal principles.

NOTE: Indiana law does not require a taxpayer to submit an appraisal in order to appeal an assessment.

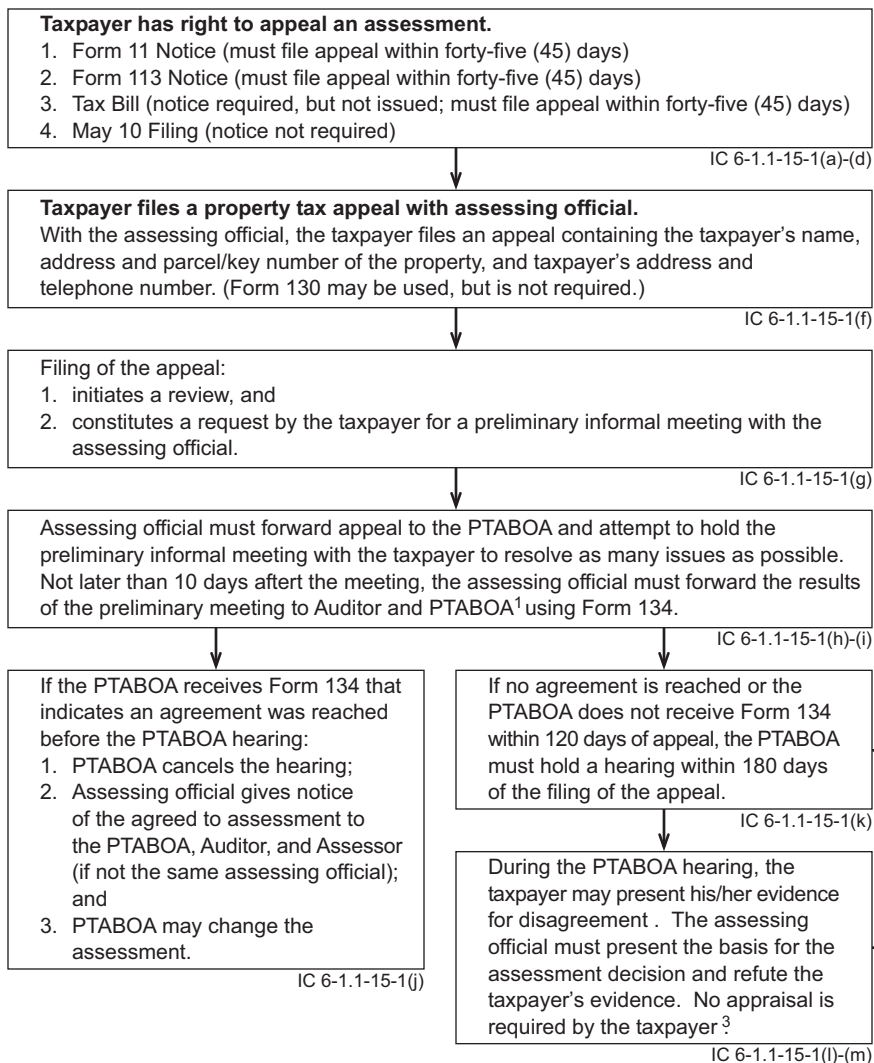
Check type of property under appeal (*check only one*):  Real  Personal

REQUIRED INFORMATION:		
SECTION I: PROPERTY & PETITIONER INFORMATION		
County	Township	Parcel or key number ( <i>for real property only</i> )
Address of property being appealed ( <i>number and street, city state, and ZIP code</i> )		
Legal description on Form 11 or Property Record card ( <i>for real property</i> ), or business name ( <i>for personal property</i> )		
Name of property owner	Telephone number of property owner (      )	
Mailing address of property owner ( <i>number and street, city state, and ZIP code</i> )		

OPTIONAL INFORMATION NOT REQUIRED AT THE TIME OF FILING:			
SECTION II: REASON FOR APPEAL			
	Land	Improvements	Personal Property
The property described in Section I is currently assessed at:			
The petitioner contends that the property should be assessed at:			
<i>List attached evidence or give reasons for requested change:</i>			
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Name of authorized representative ( <i>if different from owner</i> )		Telephone number of authorized representative (      )	
Mailing address of authorized representative ( <i>number and street, city, state, and ZIP code</i> )			
Signature of petitioner, taxpayer, or duly authorized officer			Date of signature ( <i>month, day, year</i> )
Printed or typed name of petitioner, taxpayer, or duly authorized officer			

# PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 53958 (6-09)



## 2. IBTR - Indiana Board of Tax Review

- 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.
- 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.

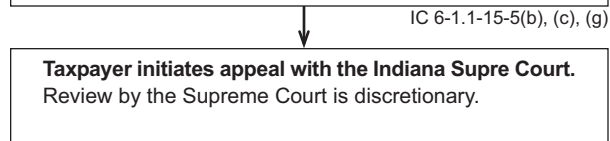
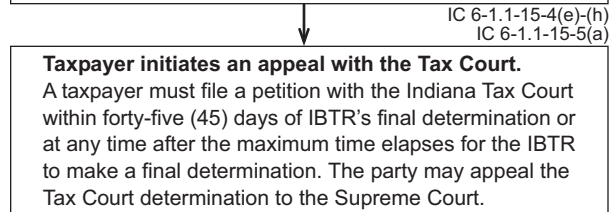
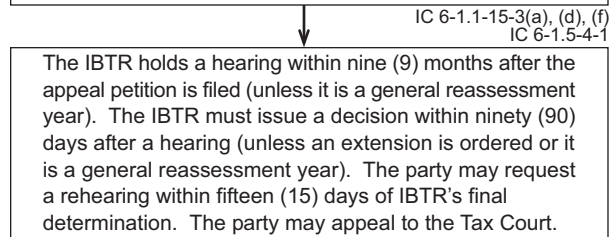
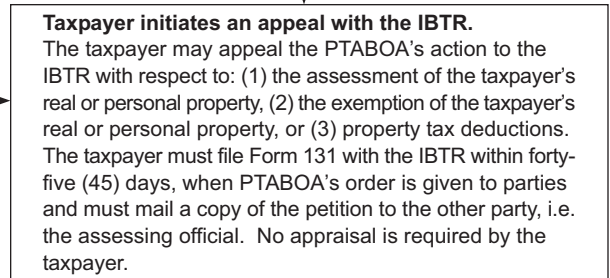
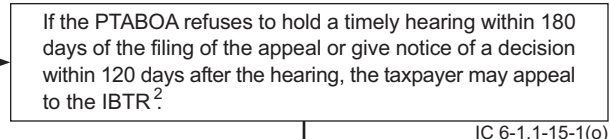
## 1. PTABOA = County Property Tax Assessment Board of Appeals

- 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



IC 33-26-6-7(d)