



March 2018

Property Tax Assessment Appeals FACT SHEET

Property Tax Assessment Appeals Process (Form 130)

A taxpayer may appeal an assessment by filing a form (Form 130), designated by the Department, with the assessing official. The taxpayer must file a separate petition for each parcel. The petition may be filed any time after the assessing official's action, but not later than the following:

1. For assessments before January 1, 2019: a) 45 days after the date on which the Notice of Assessment (Form 11) is mailed by the county, or b) 45 days after the date on which the tax bill is mailed by the county treasurer regardless of whether the assessment was changed, whichever is earlier
2. For assessments after December 31, 2018: a) June 15 of the assessment year, if the notice of assessment is mailed by the county before May 1 of the assessment year, or b) June 15 of the year in which the tax bill is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year, whichever is first.

Evidence to support the taxpayer's case can be in the form of a sale of the subject property, sales of comparable properties, offers to purchase or an appraisal prepared by a licensed appraiser. Indiana law does not require a taxpayer to submit an appraisal of the subject property to appeal the assessment. While the Indiana Tax Court has held that an appraisal properly trended to the appropriate valuation date is the best evidence, it is not the only acceptable evidence. The county or township assessor has the burden of proof in an appeal where the assessment increased by more than 5% over the preceding assessment date.

Upon receipt of the petition, the assessing official shall schedule a preliminary informal meeting for resolving the appeal. The taxpayer and the assessing official shall exchange at the time of the meeting the information that each party is relying on to support the party's respective position. After the meeting, the assessing official shall report to the Property Tax Assessment Board of Appeals (PTABOA) on the results of the meeting upon receipt of the petition. The PTABOA shall hold a hearing not later than 180 days after the petition filing date. The PTABOA shall mail notice of the date, time, and place fixed for the hearing at least 30 days before the hearing. The PTABOA shall grant a written request for continuance showing good cause. The request must be filed at least 10 days before the hearing. The taxpayer may withdraw in writing an appeal at least 10 days before the hearing. If a taxpayer or tax representative fails to appear at the hearing and request for continuance is denied or not filed, the county assessor may impose a \$50 penalty (A penalty may be appealed.)

If a taxpayer is not satisfied with the decision of the PTABOA or if the PTABOA fails to issue a determination before 180 days have passed since the filing of the petition, the taxpayer has the right to appeal to the Indiana Board of Tax Review (IBTR) by filing a Form 131. Taxpayers may contact the IBTR directly at (317) 232-3786 or visit the IBTR "Guide to Appeals" at <http://www.in.gov/ibtr/2330.htm>.

After being heard by the IBTR, taxpayers may also seek review by the Indiana Tax Court and, subsequently, the Indiana Supreme Court.

Contact information is available for the Indiana Department of Local Government Finance at: <http://www.in.gov/dlgf/2338.htm>.

Facts

Form 130:

<https://forms.in.gov/Download.aspx?id=4816>

Related Memorandum:

Indiana law does not require a taxpayer to submit an appraisal of the subject property in order to appeal the assessment. Memorandum on Use of Appraisals: http://www.in.gov/dlgf/files/Memo_Appeals082407.pdf

Memorandum on Penalty to Taxpayer for Not Appearing: http://www.in.gov/dlgf/files/120522_Assessment_and_Appeal_Changes.pdf

Appeals 101: http://www.in.gov/dlgf/files/140725_FAQ_Assessment_Appeals_101.pdf

Memorandum on Legislative Changes to Procedures for Appeal of Assessment: <http://in.gov/dlgf/files/pdf/170901%20-%20Schaafsma%20Memo%20-%20Legislation%20Affecting%20Appeals.pdf>

Pertinent Evidence to Support a Taxpayer's Case:

- A sale of the subject property
- Sales of comparable properties
- Offers to purchase
- An appraisal prepared by a licensed appraiser
- For income producing property: capitalized income and expense information

Burden of proof falls to the township or county assessor if the assessment has increased by more than 5% over the previous year's assessment

Claim for Refund Form 17T:

Taxpayers requesting refunds should also file a "Claim for Refund" Form 17T with the county auditor.

Frequently Asked Questions

Q: How do I know if my new assessed value is correct?

A: The assessed value should reflect the amount a willing buyer would pay for the property at the time of the assessment. When a property owner receives the notice of new assessment, the best way to determine if it is accurate is to ask if the property could have sold for approximately that amount during the valuation time period. For 2018 pay 2019 property taxes, the assessment and valuation date was January 1, 2018. Sales from 2017 were used to determine the assessed value as of January 1, 2018. A correct assessed value should reflect the amount a willing buyer would pay for the property as of January 1.

Q: Who should I contact to initiate an appeal of the assessed value of my property?

A: The appeals process begins with written notification to your local assessing official. Appeals begin at the local level and can be appealed to the state only after being reviewed locally.

Q: To whom do I speak about an appeal if my township no longer has an assessor?

A: The county assessor is responsible for all assessment duties if you do not have a township assessor. Please visit the following link to locate your local assessing official: <http://www.in.gov/dlgf/2440.htm>.

Q: When should I initiate an appeal?

A: If you receive a notice of assessment (Form 11), you should initiate an appeal not later than 45 days after the date of the notice. If no Form 11 is sent, the tax bill serves as the notice of assessment and you should initiate an appeal not later than May 10 of the year or 45 days after the date of the tax bill, whichever is later.

Q: Do I need a tax representative in the appeal process?

A: No. A taxpayer may represent themselves. Additionally, the property owner may appoint a relative to represent them before the PTABOA. However, the relative may not represent the owner before the IBTR.

Q: Is an appraisal required as evidence when appealing an assessment?

A: No. State law does not require a taxpayer to submit an appraisal of the subject property in order to appeal the assessment. Information about acceptable evidence to support an appeal is available at <http://www.in.gov/ibtr/2420.htm>. If the value of the subject property has increased by more than 5% over the previous assessment date, the burden of proof rests with the local assessing official.

Q: What happens if the Property Tax Assessment Board of Appeals (PTABOA) denies my appeal and I still disagree?

A: A petitioner may appeal the PTABOA decision to the Indiana Board of Tax Review (IBTR). After being heard by the IBTR, taxpayers may then seek review by the Indiana Tax Court.

Q: What is the PTABOA?

A: Once a taxpayer has filed written notice of appeal, the local official is statutorily required to forward that written notice to the county PTABOA, which will hear the taxpayer's appeal and issue a written determination if the taxpayer and assessing official are unable to resolve the dispute. The board of county commissioners may determine whether to have a three or five member PTABOA. The county assessor is a non-voting member of the PTABOA regardless of the number of members. In a county with a five member PTABOA, the commissioners appoint three freehold members and the county council appoints two members. In a county with a three member PTABOA, the county council will appoint one individual and the commissioners will appoint two freehold members. See IC 6-1.1-28-1 for more information.

Q: What is the IBTR?

A: The IBTR is the state agency charged with hearing appeals from the PTABOA. A taxpayer who disagrees with the PTABOA's determination may petition the IBTR for further review. More information about the IBTR is available online at: <http://www.in.gov/ibtr>.

Q: I know my assessment is incorrect and I am filing an appeal. Do I have to pay the full amount of my tax bill, or can I wait for the results of my appeal?

A: If you have initiated an appeal, you may pay only an amount of taxes based on the immediately preceding year's assessment pending a final determination of your appeal. If you do not pay this amount when the property tax installment is due, you will be considered delinquent and assessed penalties based on that delinquency.

For example, your property was assessed at \$200,000 this year. You file an appeal contesting this assessment. Last year your property was assessed at \$100,000. You may pay taxes based on an assessed value of \$100,000 during the pending appeal with no penalty.