

FOR PETITIONERS: Louis Drozda, pro se

FOR RESPONDENT: SUZANNE RAE SIMMERMAN, Deputy Assessor

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

Louis and Barbara Drozda,	)	Petitions No. 60-022-10-1-1-00067
	)	and 60-022-11-1-1-00002
	)	
Petitioners,	)	Parcel No. 60-11-16-100-020.370-002
	)	(or 60-11-16-100-020.370-022)
v.	)	
	)	Owen County
Owen County Assessor,	)	Lafayette Township
	)	2010 and 2011 Assessments
Respondent.	)	

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Appeal from the Final Determination of the  
Owen County Property Tax Assessment Board of Appeals

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**November 30, 2012**

**FINAL DETERMINATION**

The Indiana Board of Tax Review (Board) has reviewed the evidence and arguments presented in this case. The Board now enters its findings of fact and conclusions of law.

**ISSUE**

Are the 2010 and 2011 assessments accurate market values-in-use for the subject property?

## **HEARING FACTS AND OTHER MATTERS OF RECORD**

1. The property is a single family residence located at 744 Chapman Road in Spencer. This parcel contains a 1-acre homesite and 6.5561 acres of classified forest. The Petitioners' Form 130 and Form 131 Petitions list the parcel number as 60-11-16-100-020.370-002; however, all other documents have it as parcel number 60-11-16-100-020.370-022. Nobody addressed this discrepancy. Nevertheless, we conclude that the Petitioners simply made a mistake by using -002 rather than -022.
2. The Petitioners initiated assessment appeals for 2010 and 2011 with the Property Tax Assessment Board of Appeals (PTABOA) by filing Form 130 Petitions.
3. On November 14, 2011, the PTABOA mailed its Notification of Final Assessment Determination (Form 115), concluding that the 2010 assessment is \$24,400 for land and \$273,600 for improvements (total \$298,000). On March 21, 2012, the PTABOA mailed its Form 115 concluding that the 2011 assessment is \$24,400 for land and \$260,800 for improvements (total \$285,200).
4. On December 27, 2011, the Petitioners filed a Form 131 Petition seeking the Board's review of the 2010 determination. On the Form 131, the Petitioners asserted the 2010 assessed value should be \$24,400 for land and \$193,600 for improvements (total \$218,000). The Petitioners appealed the PTABOA's 2011 decision on May 3, 2012. On the Form 131, the Petitioners contended the assessed value should be \$23,180 for land and \$172,620 for improvements (total \$195,800).
5. Administrative Law Judge Rick Barter held the Board's administrative hearing on August 16, 2012. He did not conduct an on-site inspection of the property.
6. Petitioner Louis Drozda, County Assessor Kenneth W. Anderson and Deputy Assessor Suzanne Rae Simmerman were sworn as witnesses.

7. The Petitioners presented the following exhibits:

Petitioner Exhibit 1 – Surveyor plat of classified forest land on Drozda parcel,  
Petitioner Exhibit 2 – Map of 48 West subdivision,  
Petitioner Exhibit 3 – Property record cards (PRCs) for the subject property,  
Petitioner Exhibit 4 – Property detail data for six nearby properties,  
Petitioner Exhibit 5 – Property detail data for ten sold area properties,  
Petitioner Exhibit 6 – Board determination for Petition 10-010-08-1-5-00005,  
Petitioner Exhibit 7 – Mowery Appraisal Service appraisal of subject,  
Petitioner Exhibit 8 – Property listing sheet for comparable property,  
Petitioner Exhibit 9 – Property detail report for subject property,  
Petitioner Exhibit 10 – Table of comparable land sales,  
Petitioner Exhibit 11 – PRC for subject property 2009,  
Petitioner Exhibit 12 – Property detail report for adjacent property,  
Petitioner Exhibit 13 – Statement of basis for just compensation,  
Petitioner Exhibit 14 – Property listing sheets for two land sales,  
Petitioner Exhibit 15 – PRC and property assessment detail report for nearby land sale,  
Petitioner Exhibit 16 – Assessor’s exhibits at county hearing,  
Petitioner Exhibit 17 – Subdivision restriction data,  
Petitioner Exhibit 18 – Timber value estimate,  
Petitioner Exhibit 19 – Classified forest withdrawal penalty data,  
Petitioner Exhibit 20 – Form 130 petition for tax year 2010,  
Petitioner Exhibit 21 – Form 134 preliminary meeting report,  
Petitioner Exhibit 22 – Form 115 determination of PTABOA for 2010,  
Petitioner Exhibit 23 – Form 131 petition for 2010,  
Petitioner Exhibit 24 – Summary of the Petitioners’ contentions,  
Petitioner Exhibit 25 – Data table comparing 2009 and 2010 assessments.<sup>1</sup>

8. The Respondent presented the following exhibits:

Respondent Exhibit A – Nine photographs of the subject property,  
Respondent Exhibit B – Sales disclosure form dated May 11, 2010,  
Respondent Exhibit C – Multiple Listing Service sheets of the subject property,  
Respondent Exhibit D – PRCs of the subject property,  
Respondent Exhibit E – List of changes made to 2010 assessment from 2009,

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<sup>1</sup> The Petitioners elected not to proceed according to small claims procedures. Therefore, 52 IAC 2-7-1(b) required them to provide the opposing party with a list of the witnesses and exhibits at least 15 business days before the hearing and a copy of documentary evidence at least 5 business days before the hearing. The Petitioners provided copies of 23 exhibits to the Respondent as required by 52 IAC 2-7-1(b). At the hearing the Petitioners offered two additional exhibits, Petitioner Exhibits 24 and 25. They were not provided to the Respondent prior to the hearing. The Respondent objected to those two additional exhibits. Petitioner Exhibit 24 is a summary of Mr. Drozda’s testimony and Petitioner Exhibit 25 compares the 2009 and 2010 data on property record cards for the subject property. Neither one adds anything that is not established by other evidence. Therefore, the objection is overruled. These exhibits are admitted into the record.

Respondent Exhibit F – Disk copy of PTABOA hearing,  
Respondent Exhibit G – Copy of 2004 building permit for the subject property,  
Respondent Exhibit H – 2005 sketch and notes of subject by previous owner,  
Respondent Exhibit I – Closing statement reflecting the Drozdass' purchase of the  
subject property,  
Respondent Exhibit J – Notice of 2010 assessment (Form 11),  
Respondent Exhibit K – Board determination for Petition 10-010-08-1-5-00005  
McCartin v. Clark County Assessor,  
Respondent Exhibit L – Table and sales data of five other properties,  
Respondent Exhibit M – Table and PRCs for land sales,  
Respondent Exhibit N – County maps of the subject parcel.

9. The following additional items are recognized as part of the record:

Board Exhibit A – Form 131 Petition,  
Board Exhibit B – Notice of Hearing,  
Board Exhibit C – Hearing sign-in sheet.

#### **BURDEN OF PROVING VALUATION**

10. Generally, a taxpayer seeking review of an assessing official's determination has the burden of proving that a property's assessment is wrong and what its correct assessment should be. *See Meridian Towers East & West v. Washington Twp. Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also Clark v. State Bd. of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998). Nevertheless, the Indiana General Assembly enacted a statute that in some cases shifts the burden of proof:

This section applies to any review or appeal of an assessment under this chapter if the assessment that is the subject of the review or appeal increased the assessed value of the assessed property by more than five percent (5%) over the assessed value determined by the county assessor or township assessor (if any) for the immediately preceding assessment date for the same property. The county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeals taken to the Indiana board of tax review or to the Indiana tax court.

I.C. § 6-1.1-15-17.2.

11. Turning to the case at hand, the assessed value increased from \$236,200 for 2009 to \$298,000 for 2010. The increase is approximately 35.9 percent and requires the county assessor to assume the burden of proving the 2010 assessment is correct. The county assessor agreed that the increase for 2010 results in the burden shifting to him to prove the accuracy of the assessment. *Anderson testimony.*
12. For the 2011 appeal the assessed value decreased from the 2010 assessed value. Therefore, the Petitioners have the burden of proof for 2011.

#### **SUMMARY OF THE RESPONDENT'S CASE**

13. The Petitioners purchased the subject property for \$310,000 on May 11, 2010. *Resp't Ex. B.*<sup>2</sup> The sales disclosure form filed after the sale resulted in the assessor's office inspecting the property and reviewing the Multiple Listing Service sales data. *Resp't Ex. C.* The assessing officials found a number of incorrect items in assessments made since the home was built in 2004. Accordingly, for 2010 multiple changes were made on the property record card regarding the improvements. *Simmerman testimony; Resp't Exs. D, E.*
14. During the inspection of the property, the assessor's office discovered that in addition to the main residence, there is an area in a separate brick garage structure that includes a living area, a bedroom, a kitchen and a bathroom. This area has its own water heater and air conditioner. Previously, this area had not been separately assessed—it had been included in the main residence. The assessor removed 496 square feet from the main residence and added it to the detached garage as a separate living area. The assessor added an unfinished basement to the detached garage. The assessor also assessed the basement in the main structure as finished, and added three open frame porches to the residence—one on the front and two on the back. *Simmerman testimony; Resp't Ex. E.*

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<sup>2</sup> The sales disclosure form is dated May 11, 2010, but shows a conveyance date of March 18, 2010. *Resp't Ex. B.* The settlement statement shows a settlement date of May 11, 2010. *Resp't Ex. I.*

15. The Drozdas paid \$310,000 for the subject property on March 18, 2010. Their purchase price supports the 2010 assessment of \$298,000. *Simmerman testimony; Resp't Ex. K.*
16. In addition, the Respondent performed a market analysis of five sales in the same subdivision that occurred between August 2009 and September 2011. *Resp't Ex. L.* Those sale prices were adjusted based on similarities and differences. The Respondent performed a second market analysis of 12 sales of 13 vacant land parcels that sold in late 2009 and 2010. *Resp't Ex. M.* It showed the sales ranged from approximately \$1,191 to \$2,800 per acre. These two analyses further support the validity of the 2010 assessed value. *Simmerman testimony.*

#### **SUMMARY OF THE PETITIONERS' CASE**

17. The 2010 assessed value should be lowered to \$218,000. The Petitioners purchased the property, which included 16-plus acres of classified forest land taxable at a nominal rate, in May 2010 for \$310,000. This purchase price was reduced to \$302,000 because of a Federal Tax Credit of \$8,000 for first-time home buyers. *Drozda testimony.*
18. The 2010 assessed value of the one-acre homesite and improvements was \$298,000. *Pet'r Ex. 3.* That was an increase of \$61,800 over the 2009 assessment of \$236,200. This increase was 26%. If the property had not been put on the market the assessment on improvements would have been trended downward by 8% as other properties in the subdivision. *Pet'r Ex. 4.* With trending the assessment would have been only \$219,300. Therefore, the actual increase for 2010 was \$78,700. *Drozda testimony.*
19. Detailed reports of 10 nearby properties that sold show the assessed values did not increase to their sale prices. *Drozda testimony; Pet'r Ex. 5.*
20. A professional appraisal of the property by Charles Mowery, an Indiana licensed appraiser, estimated the market value at \$260,000 as of April 22, 2011, based on comparable sales and the cost basis. The appraiser concluded the land value was \$4,000

per acre, making the fully taxable component of the property \$194,070. *Drozda testimony; Pet'r Ex. 7 at 6.*

21. The purchase price included the market value of the acreage in classified forest.<sup>3</sup> The price for the classified forest land should have been separated from the purchase price. The Petitioners' calculations determined the market value of the land is \$6,000 per acre. On that basis, the value of the 16.24 acres of classified forest is \$97,400. It should be subtracted from the \$298,000 assessment, lowering it to \$212,560. *Drozda testimony.*
22. The changes made by the assessor in the 2010 assessment increased the value of the shop building to \$55,200. This increase was the result of the assessor adding a nearly 500-square-foot section of the building that was assessed as a second residence equipped with a kitchen, bath, hot water, heating and air-conditioning. The Petitioners were informed that this separate section was built so the previous owners could live there while the main home was built, but they never occupied it. The assessment described it as a second dwelling, which should be assessed at its "highest and best use" as an apartment, but that use is not allowed because this property is in a subdivision that restricts each tract to one single-family residence. *Pet'r Ex. 17.* Furthermore, the appraisal set the market value of the shop building at \$10,000 (instead of the \$73,700 by the assessor) because it is an example of functional obsolescence. *Pet'r Ex. 7 at 10.* It is an over-improvement for a residential property in this rural market area. Its market value is comparable to a good quality utility building. *Drozda argument.*
23. Another potential means of correcting the 2010 assessment would be to assume that the 2009 assessment was essentially correct for the homesite and improvements, and adjust it

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<sup>3</sup> The evidence related to "classified forest" is ambiguous. It is not clear what, if any, specific program the subject property is in that makes it a classified forest. Some of the evidence indicates 16.24 acres are classified forest. The property record card for this parcel, however, indicates a 1 acre homesite and 6.5561 acres as classified forest with 100% negative influence factor. Petitioner Exhibit 3 and Respondent Exhibit D show the land total for this parcel is only 7.5561 acres. Although nobody explained the discrepancy, Respondent's Exhibit D contains the property record card for the parcel that is the subject of this appeal along with 2 other property record cards for parcels that the Petitioners own, but they are not part of this appeal. Those 3 parcels together appear to contain a little more than 16 acres of classified forest. Both parties ignored the fact that the other 2 parcels are not part of this appeal. In addition, the record is unclear about whether the \$310,000 purchase price is for the entire 16.24 acres or only for the 7.5561 acres that actually is the parcel in this appeal.

for the incorrect classification of the small shop as a dwelling. In 2009 the finished area of the shop building was combined with that of the house and assessed incorrectly as a dwelling equal in quality to the house. Using an assessment of \$219,300 as previously calculated, the classified forest land component of the purchase price would be \$90,700 (\$310,000 minus \$219,300), very close to the value in the "purchase price" approach. If the small shop, which is about 50% of the main shop area, is then valued at 50% of the main shop's value, its assessment would be \$8,550. This is in place of the \$39,300 incorrect assessment as a dwelling. The resulting assessment of the improvements would be \$188,700 and is close to the \$194,100 value of the appraisal. *Drozda testimony.*

24. There are multiple errors and inconsistencies in the 2010 assessment, causing a systematic inflation of the value of the property, probably for the purpose of reaching a target value at or near the sales price. The 2009 assessment combines the house and finished area of the shop into 2,244 square feet. That figure should also be used for the 2010 assessment. There are also errors in the number of bathrooms and the prices on the utility fixtures. There is no kitchen in the basement, only a sink, cabinets and a wet bar. In addition, the assessor's addition of three porches, one in the front and two on the back, including one off the lower level, are incorrect. *Drozda testimony.*

#### ANALYSIS

25. Real property is assessed based on its "true tax value," which means "the market value-in-use of a property for its current use, as reflected by the utility received by the owner or a similar user, from the property." Ind. Code § 6-1.1-31-6(c); 2002 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.3-1-2). The cost approach, the sales comparison approach, and the income approach are three generally accepted techniques to calculate market value-in-use. Assessing officials primarily use the cost approach. *Id.* at 3. Indiana promulgated Guidelines that explain the application of the cost approach. REAL PROPERTY ASSESSMENT GUIDELINES FOR 2002 - VERSION A (incorporated by reference at 50 IAC 2.3-1-2). The value established by use of the



Guidelines, while presumed to be accurate, is merely a starting point. A taxpayer is permitted to offer evidence relevant to market value-in-use to rebut that presumption. Such evidence may include actual construction costs, sales information regarding the subject or comparable properties, appraisals, and any other information compiled in accordance with generally accepted appraisal principles. MANUAL at 5.

26. Regardless of the valuation method used, a party must explain how its evidence relates to market value-in-use as of the relevant valuation date. *See O'Donnell v. Dep't of Local Gov't Finance*, 854 N.E.2d 90, 95 (Ind. Tax Ct. 2006); *Long v. Wayne Township Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). The valuation date for a 2010 assessment was March 1, 2010, and the valuation date for a 2011 assessment was March 1, 2011. IC 6-1.1-4-4.5(f). Any evidence of value relating to a different date must also have an explanation about how it demonstrates, or is relevant to, the required valuation dates. *Long*, 821 N.E.2d at 471.
  
27. The Petitioners purchased property for \$310,000 in 2010. Even though they disputed exactly when the sale took place, both parties attempted to rely on that transaction. Regardless of the exact date, nothing in the record indicates the difference between March and May is significant for these purposes. Either date would be sufficiently close to the assessment dates (March 1, 2010, and March 1, 2011) to be probative. Furthermore, the purchase price of a property can be the best evidence of a property's value. *See Hubler Realty Co. v. Hendricks County Assessor*, 938 N.E.2d 311, 315 (Ind. Tax Ct. 2010) (finding that the Board's determination assigning greater weight to the property's purchase price than its appraised value was proper and supported by the evidence). The entirety of the evidence in this case, however, makes it unclear what the purchase included: Was the transaction for 1 parcel or 3? Did it include approximately 6.5 acres of classified forest or 16? Because of the ambiguity the parties failed to resolve, the transaction has no probative value for this case.

28. The Respondent also attempted to compare sales of five homes that occurred during the period 2009 through 2011 in the same subdivision as the subject property. To properly use a sales comparison approach, the analysis needed to identify the characteristics of the subject property, establish how its characteristics compared to those of the purportedly comparable properties, and establish how any differences affected the relevant market value-in-use of the properties. *Long v. Wayne Township Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005).
29. In this case, the Respondent offered a comparison grid that purports to satisfy the requirements explained in *Long*. The Respondent supplied MLS sheets for the comparables and used that data to compare various features of the properties. Where there were differences, the Respondent applied adjustments to the comparables to account for them. On the surface, the Respondent’s comparison grid resembles the kind of thing appraisers commonly do, but there is no indication that an appraiser did this work. Therefore, the confidence that comes from the work of a licensed appraiser who certified he or she conformed to USPAP standards is lacking in the Respondent’s sales comparison approach. Furthermore, a significant weakness with the Respondent’s evidence is that the amounts of the “adjustments” for the differences between the subject property and the comparables—in every instance the adjustments were huge.<sup>4</sup> But the Respondent offered no meaningful evidence or explanation for how the amounts were determined. Furthermore, the *adjusted* sale prices range from \$337,000 down to \$258,100. Both of the appealed assessments fall around the middle of that very big range—a point to which the Respondent attached some significance. While this kind of evidence *might* be sufficient to show a valuation is within an acceptable range for mass appraisal purposes, the Respondent did not establish that it proves the actual value of the subject property. The Respondent’s attempt at a sales comparison approach does not prove the assessed value of the subject property is correct.

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<sup>4</sup> Comparable 1 sale price was \$225,000 and adjusted sale price was \$337,000. Comparable 2 sale price was \$166,500 and adjusted sale price was \$284,000. Comparable 3 sale price was \$159,900 and adjusted sale price was \$302,900. Comparable 4 sale price was \$186,500 and the adjusted sale price was 297,400. Comparable 5 sale price was \$130,000 and the adjusted sale price was \$258,100. With adjustments of this magnitude, the Petitioner’s claim that these other properties are not really comparable has merit.

30. The Respondent did not make a prima facie case that the 2010 assessed value is correct. Consequently, the Petitioners are entitled to a reduction back to what the assessment was for 2009, i.e. \$236,200.
31. Next we turn to whether the Petitioners made a prima facie case for the 2011 assessment.
32. To do so the Petitioners needed to offer substantial, probative evidence the current assessment is incorrect and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Twp. Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also Clark v. State Bd. of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998). They needed to explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer’s duty to walk the Indiana Board ... through every element of the analysis”).
33. The Petitioners argued that they were penalized because their purchase of the property triggered an inspection by local assessing officials. According to the Petitioners, the assessments of other properties in the neighborhood declined by 8% and theirs increased. Even if this point is true, this argument fails to establish the current assessment of the subject property does not accurately reflect its market value-in-use.
34. The Petitioners identified several purported inaccuracies on their property record card. But even if they are correct about the second structure they refer to as a shop, the porches, and the lack of a kitchen in the basement of the main residence, the Petitioners failed to prove their case by simply focusing on the methodology used to compute the assessment. *Eckerling v. Wayne Twp. Assessor*, 841 N.E.2d 674, 677 (Ind. Tax Ct. 2006). To successfully make their case they needed to show the assessment does not accurately reflect the property’s market value-in-use. *Id.*; *see also P/A Builders & Developers, LLC v. Jennings County Assessor*, 842 N.E.2d 899, 900 (Ind. Tax Ct. 2006)

(explaining that the proper focus is not on methodology, but rather on what the correct value actually is). Again, even if this point is true, it fails to establish the current assessment of the subject property does not accurately reflect market value-in-use.

35. The most effective method to establish value can be through the presentation of a market value-in-use appraisal, completed in conformance with the Uniform Standards of Professional Appraisal Practice. *Kooshtard Property VI, LLC v. White River Twp. Assessor*, 836 N.E.2d 501, 506 n. 6 (Ind. Tax Ct. 2005). The Petitioners presented an appraisal that indicates the value of the property was \$260,000. The appraised date and the assessment date are only a few weeks apart. The appraisal is sufficient to establish a prima facie case for an assessment of no more than \$260,000 as of March 1, 2011.
  
36. But the Petitioners seek an even lower assessment based on removing the value of classified forest land. Conceptually they may be correct. At the very least it seems clear that the appraisal includes too much land (almost 9 acres too much). The problem is the proper amount for such an adjustment. The Petitioners proposed to reduce the appraised value by approximately \$65,000 because the appraiser valued their land at \$4,000 per acre and their 16.24 acres of classified forest have only nominal value for assessment purposes.<sup>5</sup> The appraisal does not mention classified forest land at all. While the appraiser used \$4,000 per acre for residential land value, nothing in the appraisal supports the assumption that classified forest land has the same value. Accordingly, the Petitioners' conclusory assumption about land value and their calculation to manipulate the appraised value based on that assumption are not probative evidence.
  
37. Apart from the appraisal, the Petitioners tried to rely on their own separate sales comparison evidence to show the market value of their property. But in order to effectively use the sales comparison approach, the proponent must establish the comparability of the properties being examined. Conclusory statements that a property is

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<sup>5</sup> At another point the Petitioners claimed the market value of the land is \$6,000 per acre and proposed subtracting \$97,400 ( $\$6,000 \times 16.24$  acres) from the assessed value. The record fails to contain substantial evidence to support the \$6,000 value for classified forest and the 16.24 acres includes land that is not part of this parcel. Therefore, this alternative calculation fails to prove a more accurate market value-in-use.

“similar” or “comparable” to another property do not constitute probative evidence of the comparability of the properties. *Long*, 821 N.E.2d at 470. Instead, the party seeking to rely on a sales comparison approach must explain the characteristics of the subject property and how those characteristics compare to those of purportedly comparable properties. *See Id.* at 470-71. They must explain how any differences between the properties affect their relative market value-in-use. The Petitioners offered some details about the kinds of features the various properties have, but their value comparisons and conclusions were not sufficiently supported or explained. Consequently, this part of the Petitioners’ evidence also falls far short of what is required for any legitimate conclusion of value for the subject property based on comparative sales.

38. For the 2011 assessment, the Respondent failed to rebut or impeach the credibility of the appraisal. In spite of its problems, that valuation of \$260,000 stands as the most credible evidence of the market value-in-use of the subject property for 2011.

#### **SUMMARY OF FINAL DETERMINATION**

39. The 2010 assessment will be reduced to \$236,200. The 2011 assessed value will be reduced to \$260,000.

This Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date first written above.

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Commissioner, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

- Appeal Rights -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5, as amended effective July 1, 2007, by P.L. 219-2007, and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. The Indiana Tax Court Rules are available on the Internet at: <http://www.in.gov/judiciary/rules/tax/index.html>>. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. P.L. 219-2007 (SEA 287) is available on the Internet at <http://www.in.gov/legislative/bills/2007/SE/SE0287.1.html>.