



# TAXPAYER'S NOTICE TO INITIATE AN APPEAL

State Form 53958 (R2 / 7-12)  
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 (R2 / 7-12)

**Taxpayer has right to appeal assessment.**  
 a) Form 11 Notice (must file appeal within 45 days)  
 b) Form 113 Notice (must file appeal within 45 days)  
 c) Tax Bill (notice required but not issued, must file appeal within 45 days)  
 d) May 10 Filing (notice not required)

IC 6-1.1-15-1(a)-(d)

**Taxpayer files a property tax appeal with assessing official.**  
 With the assessing official, the taxpayer files an appeal containing the taxpayer's name, address and parcel/key number of the property, and taxpayer's address and telephone number.  
 (Form 130 may be used but is not required.)

IC 6-1.1-15-1(f)

**Filing of the appeal:**  
 1) initiates a review; and  
 2) constitutes a request by the taxpayer for a preliminary informal meeting with the assessing official.

IC 6-1.1-15-1(g)

Assessing official must forward appeal to PTABOA and attempt to hold the preliminary informal meeting with the taxpayer to resolve as many issues as possible. Not later than 10 days after the meeting, the assessing official must forward results of the preliminary meeting to Auditor and PTABOA<sup>1</sup> using Form 134.

IC 6-1.1-15-1(h)-(i)

If PTABOA receives Form 134 that indicates an agreement was reached before the PTABOA hearing:  
 • PTABOA cancels hearing,  
 • assessing official gives notice of the agreed to assessment to PTABOA, Auditor and Assessor (*if not same as assessing official*); and  
 • PTABOA may change assessment.

IC 6-1.1-15-1(j)

If no agreement is reached or PTABOA does not receive Form 134 within 120 days of appeal, PTABOA must hold hearing within 180 days of filing of appeal. PTABOA must give taxpayer and official at least 30 days notice of the hearing date.\*

IC 6-1.1-15-1(k)

During the PTABOA hearing, taxpayer may present his/her evidence for disagreement. The assessing official must present the basis for the assessment decision and refute the taxpayer's evidence. No appraisal is required by taxpayer.<sup>3</sup>

IC 6-1.1-15-1(l)-(m)

## 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. For a proceeding pending or commenced after June 30, 2012, to accurately determine market-value-in-use, a taxpayer or official may (in a proceeding concerning residential property) introduce evidence of the assessment of comparable properties in the same taxing district or within 2 miles of the taxing district, but (in a proceeding regarding non-residential property) taxpayer may introduce evidence of any comparable property but preference is given to comparable property in taxing district or within 2 miles of taxing district.

**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.

IC 6-1.1-15-1(p)

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

\* Taxpayer may request continuance at least 20 days before hearing. PTABOA must rule on continuance within 10 days of the request. Taxpayer may request action without his presence or withdraw a petition at least 8 days before the hearing. A **PENALTY OF \$50** will be assessed against the taxpayer or representative for an unexcused failure to appear at the hearing.

If the PTABOA refuses to hold a timely hearing within 180 days of filing of appeal or give notice of decision within 120 days after hearing, taxpayer may appeal to IBTR<sup>2</sup>.

IC 6-1.1-15-1(o)

**Taxpayer initiates an appeal with IBTR**  
 Taxpayer may appeal PTABOA's action to IBTR with respect to (1) assessment of taxpayer's real or personal property, (2) exemption of taxpayer's real or personal property or (3) property tax deductions. The taxpayer must file the Form 131 with the IBTR within 45 days when PTABOA's order is given to parties and must mail a copy of the petition to the other party, i.e. the assessing official. No appraisal is required by taxpayer.<sup>3</sup>

IC 6-1.1-15-3(a), (d), (f)  
 IC 6-1.5-4-1

IBTR holds hearing within 9 months after appeal petition is filed (unless general reassessment year). IBTR must issue decision within 90 days after hearing (unless extension ordered or general reassessment year). Party may request a rehearing within 15 days of IBTR final determination. May appeal to Tax Court.

IC 6-1.1-15-4(e)-(h)  
 IC 6-1.1-15-5(a)

**Taxpayer initiates appeal with Tax Court**  
 A taxpayer must file a petition with the Indiana Tax Court within 45 days of IBTR final determination or at any time after the maximum time elapses for the IBTR to make a final determination. May appeal Tax Court determination to Supreme Court.

IC 6-1.1-15-5(b), (c), (g)

**Taxpayer initiates appeal with Indiana Supreme Court**  
 Review by the Supreme Court is discretionary.

IC 33-26-6-7(d)