



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

State Form 21513 (R10 / 7-12) 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. Fields include County, Township, Parcel or key number, Address of property, Legal description, Name of property owner, Telephone number, Mailing address, Name of authorized representative, Telephone number, Mailing address.

SECTION II: REASON FOR APPEAL. Table with columns Land, Improvements, Personal Property. Includes sections for 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.



# PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 21513 (R10 / 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)