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**TITLE 50 DEPARTMENT OF LOCAL
GOVERNMENT FINANCE**

LSA Document #04-78(E)

DIGEST

Temporarily provides appeal procedures for the Department of Local Government Finance, Cole-Layer-Trumble, and the taxpayers of Lake County, Indiana, to follow during the informal appeal process that may be initiated subsequent to taxpayers receiving notice of their 2002 general reassessment. Authority: IC 4-22-2-37.1; IC 6-1.1-4-33(j). Effective March 11, 2004.

SECTION 1. These rules are intended to achieve efficiency and fairness in the administrative proceedings conducted by Cole-Layer-Trumble on behalf of the Indiana department of local government finance. The procedural requirements established by this rule shall only apply to proceedings governed by IC 6-1.1-4-33, for which the department of local government finance is the ultimate authority.

SECTION 2. Throughout this document, the following words have the following meaning unless the context indicates otherwise:

- (1) “Administrative Correction” is a notice of assessment sent to an individual taxpayer informing them on an objective error discovered by the department through the informal hearing process that results in a new assessment determination being issued against the taxpayer’s property.
- (2) “Assessment date” means March 1, 2002.
- (3) “Assessed value” equals 100% of true tax value assigned to a property.
- (4) “Board” means the Indiana board of tax review as defined in IC 6-1.5.
- (5) “Contractor” means the appraisal firm the department entered into a contract with under IC 6-1.1-4-33, or Cole-Layer-Trumble. The contractor will serve as an authorized representative of the department of local government finance.
- (6) “County” means Lake County, Indiana.
- (7) “Day” means calendar day including Saturday, Sunday, and any holiday. If a deadline falls on a Saturday, Sunday, or holiday, the next business day will be considered the due date.
- (8) “Department” means the department of local government finance.
- (9) “Disclosure statement” is the statement a taxpayer must provide the professional appraiser if a certified tax representative is given authority by the taxpayer to represent the taxpayer in an informal hearing. A copy of the disclosure statement may be located on the state prescribed power of attorney form or in 50 IAC 15-5-5(b).
- (10) “Final assessment decision” means a department action as prescribed in IC 6-1.1-4-33(g).
- (11) “Formal appeal” means the appeal a taxpayer may initiate under IC 6-1.1-4-34 to be conducted by the board. A formal appeal may be initiated within thirty (30) days of the department’s issuance of a final assessment decision.
- (12) “Informal hearing” means the process a taxpayer must request within forty-five (45) days from the date the notice is issued. To initiate this process, the taxpayer must telephone the contractor at the telephone number listed on the taxpayer’s notice by the prescribed deadline and schedule a date and time to discuss the taxpayer’s assessed value.
- (13) “Notice” means notice of property tax assessment or Form 11 for Lake County. A taxpayer has forty-five (45) days from the date the notice is issued to initiate an informal hearing.
- (14) “Professional appraiser” means the employee designated by the contractor to conduct an informal hearing.
- (15) “Recommendation” means the contractor’s report to the department following the informal hearing. All recommendations must be submitted to the department for review. The department may base its final

assessment decision on the contractor's recommendation and the information submitted by the taxpayer or the taxpayer's authorized representative.

(16) "True tax value" is the market value in use of a property for its current use, as defined in the 2002 Indiana Real Estate Manual. True tax value may be thought of as the ask price of property by its owner. True tax value is established by using fair market data measuring property wealth, but it is not based strictly on fair market value.

(17) "Taxpayer" means any person or entity designated as a person under IC 6-1.1-1-10 and who owns or leases real property in Lake County, Indiana. This includes person liable for taxes under IC 6-1.1-2-4.

(18) "Tax representative" is a person as defined in 50 IAC 15-5-1(3). A tax representative may participate in informal hearings on behalf of a taxpayer if the tax representative is properly certified under 50 IAC 15-5-2.

SECTION 3. All informal hearings will be conducted by a professional appraiser who shall:

- (1) conduct a fair and impartial review of the taxpayer's assessed value;**
- (2) adjudicate all issues necessary for resolution of the matter;**
- (3) maintain accurate and complete records; and**
- (4) avoid delay in providing the department a recommendation.**

SECTION 4. The contractor shall have the authority to do the following:

- (1) Issue department prescribed notices of assessment to taxpayers. The notice shall include:**
 - (A) the assessed value for assessment year 2002;**
 - (B) a date the notice is issued by the contractor;**
 - (C) a telephone number for the taxpayer to call to initiate an informal hearing;**
 - (D) a forty-five (45) day deadline date the taxpayer has to initiate an informal hearing;**
 - (E) the address for the contractor's office and the site for informal hearings;**
 - (F) an explanation of how the assessed value relates to true tax value; and**
 - (G) any additional information the department deems pertinent.**
- (2) Schedule informal hearings initiated by the taxpayer in a timely manner.**
- (3) Designate and assign professional appraisers to conduct informal hearings.**
- (4) Determine the proper recommendation to provide the department in relation to each informal hearing.**
- (5) Issue department-prescribed final assessment decisions. The final assessment decision of the department shall include:**
 - (A) the assessed value as of the assessment date;**
 - (B) the reason for a change in assessed value, if one occurred, and whether the change was as a result of the informal hearing;**
 - (C) the amount of either an increase or decrease in assessed value; and**
 - (D) instructions for initiating a formal appeal with the board.**

Notice of the decision shall be sent to the taxpayer, the county auditor, the county assessor, and the township assessor.

- (6) Issue administrative corrections. An agency correction shall include:**
 - (A) the assessed value the taxpayer received through the Form 11 process;**
 - (B) the amended assessed value as a result of an objective error being discovered;**
 - (C) what objective error was discovered;**
 - (D) a phone number to call to initiate an informal appeal with the contractor.**
 - (i) The taxpayer will have ten (10) days from the date the notice is mailed to either further discuss the assessment with the contractor; or**
 - (ii) initiate a formal appeal with the board.**
- (7) Represent the department of local government finance in appeals initiated under IC 6-1.1-4-34.**

SECTION 5. The professional appraiser shall have the authority and responsibility to do the following:

- (1) Conduct an informal hearing in accordance with IC 6-1.1-4-33.**
- (2) Discuss the specifics of the taxpayer's reassessment.**
- (3) Explain to the taxpayer how the contractor determined the assessed value.**
- (4) Provide to the taxpayer information about the statutes, rules, and guidelines that govern the**

determination of the reassessment.

(5) Note and consider any objections of the taxpayer.

(6) Note and consider all errors alleged by the taxpayer.

(7) Explain the contractor's assessment to any taxpayer who initiates an informal hearing. The assessment must reflect the true tax value of the property, and the professional appraiser may use the following documents to explain the basis of the value:

(A) taxpayer's property record card;

(B) sales disclosure forms used in determining the assessed value and neighborhood factor;

(C) property record cards of other properties; and

(D) any additional documentation the professional appraiser deems relevant.

(8) Evaluate the evidence presented by the taxpayer or the taxpayer representative and determine whether it is relevant and probative under 50 IAC 2.3.

(9) Inform the department of any objective errors discovered through the submission of evidence during an informal hearing.

(10) Educate the taxpayer of their appeal rights and the assessment process.

SECTION 6. The taxpayer may initiate an informal hearing with the contractor within forty-five (45) days from the date the notice is issued. The taxpayer shall initiate this procedure by calling the telephone number listed on the notice during the prescribed time periods. If the taxpayer contacts the department, the department shall refer the call to the contractor and instruct the contractor to schedule an informal hearing if the contact to the department was timely. The taxpayer must initiate an informal hearing and provide the contractor or department with the following information:

(1) taxpayer name;

(2) proof of identity if requested;

(3) proof of ownership if requested;

(4) parcel or key number;

(5) the 2002 assessed valuation;

(6) address of affected property;

(7) a telephone number the contractor may use as a contact number;

(8) the address to which to send all notices and decisions;

(9) a statement of the particular issue the taxpayer wishes to dispute; and

(10) evidence or documentation supporting the taxpayer's contentions.

SECTION 7. (a) If the taxpayer has retained the services of a tax representative, a properly executed power of attorney form and disclosure statement must be presented to the professional appraiser during the informal hearing.

(b) The taxpayer must present evidence to support a proper assessment. Documents that may be considered relevant evidence include, but are not limited to:

(1) documents reflecting sales of comparable properties;

(2) recent appraisals;

(3) repair estimates;

(4) documents reflecting market value of comparable properties;

(5) closing statements;

(6) photos relating to the condition of the improvement; and

(7) any other pertinent representations of true tax value.

(c) The taxpayer must be able to provide the professional appraiser a copy of all evidence they wish to submit, including photographs.

SECTION 8. The contractor must provide the department a recommendation of assessed value subsequent to the taxpayer initiating an informal appeal. The contractor's recommendation must include whether or not a change in assessed value is warranted, identify and address any objection made by the taxpayer, address any errors alleged by the taxpayer, and note any procedural error that occurred during the process.

SECTION 9. In order for the taxpayer to appeal under IC 6-1.1-4-34, the taxpayer must participate in an informal hearing and receive a final decision of value from the department prior to filing a petition for review with the county assessor not less than thirty (30) days after the department issues their decision.

SECTION 10. If the department fails to provide the taxpayer a final assessment determination within two hundred seventy (270) days of sending the Form 11, the taxpayer may appeal their assessment to the Indiana board of tax review by filing a petition with the county assessor.

SECTION 11. Informal hearings will be held in a centralized office: 833 W. Lincoln Highway, Suite B20, Schererville, Indiana 46375. If the taxpayer has generalized questions or concerns, the taxpayer may call 219-864-8770.

SECTION 12. SECTIONS 1 through 11 of this document expire on the earliest of the following:

- (1) the expiration date of the document under IC 4-22-2-37.1; or**
- (2) December 31, 2005.**

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