



Cases Transmitted by Week

INDIANA TAX COURT

Week of February 7, 2022

Muir Woods Section One Assn., Inc., et al. v. Marion County Assessor

Case No.

22T-TA-00001

Date Filed

2/7/22

Attorneys

James K. Gilday

Type of Tax

Real property - The Taxpayers challenge whether the Indiana Board of Tax Review erred when it dismissed their Form 133 Petition and denied their motion for partial summary judgment.

Andy Young v. Lake County Assessor

Case No.

22T-TA-00002

Date Filed

2/8/22

Attorneys

Andy Young, pro se

Type of Tax

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the Lake County Assessor failed to follow the law and Indiana's Assessment Manual in establishing the base rates for vacant land.

U.S. Bancorp and Affiliates v. Ind. Dep't of Revenue

Case No.

22T-TA-00003

Date Filed

2/9/22

Attorneys

Daniel R. Roy, Benjamin A. Blair

Type of Tax

Financial Institution - The Taxpayer challenges whether the Indiana Department of Revenue erred when it removed the Taxpayer from its combined filing group and added allocable income to the Taxpayer's reported apportionable income. Taxpayer maintains that the Department's action results in an unconstitutional taxation of income that 1) has no connection to its activities in Indiana and is unfairly apportioned; 2) results in an impermissible burden on interstate commerce; and 3) results in a purported liability that is distortive.

Week of March 21, 2022

Pamela Slatten v. Hamilton County Assessor

Case No.

22T-TA-00004

Date Filed

3/18/22

Attorneys

John C. Slatten

Type of Tax

Real - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the Taxpayer was ineligible for a homestead deduction because the Taxpayer's land contract was not timely recorded.

Joseph R. Guy, P.C. v. Ind. Dep't of Revenue

Case No.

22T-TA-00005

Date Filed

3/21/22

Attorneys

Joseph R. Guy

Type of Tax

AGIT - The Taxpayer challenges whether the Indiana Department of State Revenue erred when it determined that he owed additional withholding tax for the period ending September 30, 2021.

Week of March 28, 2022

Brian J. Shapiro and Sarah K. Shapiro v. Hamilton County Assessor

Case No.

22T-TA-00006

Date Filed

3/31/22

Attorneys

Maggie L. Smith

Type of Tax

Real - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the Taxpayers, a married couple, were not entitled to a homestead deduction on their Indiana property because one of them was receiving the benefit of an "equivalent" deduction in Michigan.

Week of May 2, 2022

Elkhart County Assessor v. Lexington Square LLC

Case No.

22T-TA-00007

Date Filed

5/5/22

Attorneys

Beth E. Henkel

Type of Tax

Real – The Assessor challenges whether the Indiana Board of Tax Review erred when it determined that the March 21, 2021, repeal of the burden shifting statute (Indiana Code § 6-1.1-15-17.2) did not impact its analysis of the Taxpayer’s case in its final determination issued on March 24, 2022.

Week of May 30, 2022

Gilday & Associates, P.C. v. Marion County Assessor

Case No.

22T-TA-00008

Date Filed

5/31/22

Attorneys

James K. Gilday

Type of Tax

Real – The Petitioner, as a successor Taxpayer, challenges whether he has established the statutory right to appeal and claim refunds resulting from the improper removal of a homestead deduction on certain property.

Week of July 4, 2022

Marion County Assessor v. Square 74 Associates, LLC

Case No.

22T-TA-00009

Date Filed

7/5/22

Attorneys

John P. Lowrey

Type of Tax

Real – The Assessor challenges whether the Indiana Board of Tax Review erred when it issued a revised assessment value on the subject property after it had determined that the Taxpayer’s appraisal was deficient.

Week of July 11, 2022

Gold Coast Rand Development Corp. v. Lake County Assessor

Case No.

22T-TA-00010

Date Filed

7/15/22

Attorneys

Andy Young, *pro se*

Type of Tax

Real – The Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that the Lake County Assessor followed the Assessment Manual in establishing the base rates for vacant land.

Week of August 29, 2022

Clark County Assessor v. Dillard Department Stores, Inc.

Case No.

22T-TA-00011

Date Filed

9/2/22

Attorneys

Marilyn S. Meighen, Brian A. Cusimano

Type of Tax

Real – The Assessor challenges whether the Indiana Board of Tax Review erred when it determined that the Taxpayer’s appraisal was more persuasive than the assessor’s appraisal, considering the Taxpayer’s appraisal offered an income capitalization approach that, purportedly, was neither based on market data nor excluded intangible business components of value.

Week of September 19, 2022

Steve W. Osborn v. Michael R. Schultz in his official capacity as Assessor of La Porte County, Indiana.

Case No.

22T-TA-00012

Date Filed

9/19/22

Attorneys

Steve W. Osborn, *pro se*

Type of Tax

Real – The Taxpayer contends that the repeated levying of taxes on his real property violates his inalienable right to own property and therefore seeks a refund of all property taxes previously paid and an injunction prohibiting the collection of any future taxes.

Week of October 10, 2022

Majestic Properties, LLC v. Tippecanoe County Assessor

Case No.

22T-TA-00013

Date Filed

10/11/22

Attorneys

Abraham M. Benson, David A. Suess, Benjamin A. Blair

Type of Tax

Real – The Taxpayer challenges whether the Indiana Board of Tax Review erred in valuing the subject property as an owner-occupied residential property instead of a single-family home that is rented.

Week of October 31, 2022

Simon Property Group Administrative Services Partnership, L.P. v. Ind. Dep't of Revenue

Case No.

22T-TA-00014

Date Filed

11/2/22

Attorneys

Nathan J. Hagerman, Jeffrey W. Parker

Type of Tax

Sales and Use - The Taxpayer challenges whether it was entitled to a refund of Indiana sales tax paid on its purchases of cloud-based subscription services, software licenses and maintenance agreements, and information technology hardware and services. Taxpayer claims that the transactions were not taxable because: 1) the purchases were either used outside of Indiana or ultimately shipped outside of Indiana and therefore qualified for the temporary storage exemption of Indiana Code § 6-2.5-3-2; 2) the purchases qualified for the exemption provided for in Indiana Code § 6-2.5-4-16.7; or 3) the purchases were resold to its corporate affiliates and therefore qualified for the sale for resale exemption provided for in Indiana Code § 6-2.5-5-8. Taxpayer maintains that in denying the refunds, the Department of Revenue violated the Equal Protection clause of the Indiana Constitution and the 14th Amendment, the Commerce Clause, and the Due Process Clause of the U.S. Constitution.

Week of November 14, 2022

PENN Entertainment, Inc. (f/k/a Penn National Gaming, Inc.) v. Ind. Dep't of Revenue

Case No.

22T-TA-00015

Date Filed

11/16/22

Attorneys

Mark J. Richards, Matthew J. Ehinger

Type of Tax

Adjusted Gross Income - The Taxpayer challenges whether the Department of Revenue erred when it added-back various license fees, excise taxes, and other non-tax payments paid by the Taxpayer to other states on its casino operations in those other states and deducted as ordinary and necessary business expenses under Internal Revenue Code § 162. The Taxpayer maintains that the Department's add-backs violates Indiana's add-back statute and the Department's administrative regulations; the Commerce Due Process, and Equal Protection Clauses of the U.S. Constitution; and the Due Course of Law and Equal Protection Clauses of the Indiana Constitution.

Week of November 28, 2022

Matthew A. Schiffler v. Marion County Assessor, et al.

Case No.

22T-TA-00016

Date Filed

11/29/22

Attorneys

Matthew A. Schiffler, *pro se*

Type of Tax

Real - The Taxpayer challenges whether his 2020 assessment is arbitrary and capricious and contrary to law because: 1) the effective date of the property, and thereby the amount of depreciation it was entitled to, was improperly determined; 2) the Marion County Property Tax Assessment Board of Appeals failed to conduct a hearing as required by law; and 3) the assessment is based entirely on the Assessor's sales chasing.