



# Cases Transmitted by Week

## INDIANA TAX COURT

Week of January 2, 2023

---

### Andy Young v. Department of Local of Government Finance

**Case No.**

23T-TA-00001

**Date Filed**

1/3/23

**Attorneys**

Andy Young, *pro se*

**Type of Tax**

Real property - The Taxpayer challenges whether the Department of Local Government Finance failed to properly conduct its review of the 2018-2021 Lake County Land Order.

Week of February 6, 2023

---

### Wendy H Elwood Trust v. Bartholomew County Assessor

**Case No.**

23T-TA-00002

**Date Filed**

2/4/23

**Attorneys**

Melissa G. Michie

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that taxpayer's 2018 and 2019 appeals were untimely because the error raised in those appeals was subjective and not objective.

## Week of February 13, 2023

---

### **Albert H. Schumaker II v. Bartholomew County Assessor**

**Case No.**

23T-TA-00003

**Date Filed**

2/14/23

**Attorneys**

Melissa G. Michie

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred in determining which party bore the burden of proof and what that party needed to prove.

---

### **Thomas & Nancy Crandall v. Bartholomew County Assessor**

**Case No.**

23T-TA-00004

**Date Filed**

2/14/23

**Attorneys**

Melissa G. Michie

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred in determining: 1) that the taxpayers waived their claim that the assessor failed to comply with Indiana Code § 6.1.1-9-2; and which party bore the burden of proof and what that party needed to prove.

---

## Week of February 27, 2023

---

### **Chevrolet of Columbus, Inc. v. Bartholomew County Assessor**

**Case No.**

23T-TA-00006

**Date Filed**

3/2/23

**Attorneys**

Melissa G. Michie

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred in determining that the Bartholomew County Assessor applied the proper base rate to the taxpayer's land.

---

## Bushmann, LLC v. Bartholomew County Assessor

**Case No.**

23T-TA-00007

**Date Filed**

3/2/23

**Attorneys**

Melissa G. Michie

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred in determining that the Bartholomew County Assessor applied the proper base rate to the taxpayer's land.

## Week of March 20, 2023

---

## Mac's Convenience Stores, LLC v. Whitley County Assessor

**Case No.**

23T-TA-00008

**Date Filed**

3/21/23

**Attorneys**

Melissa G. Michie

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred in determining that the burden-shifting provisions of Indiana Code § 6-1.1-15-17.2 did not apply to the taxpayer's appeal.

---

## Mac's Convenience Stores, LLC v. Whitley County Assessor

**Case No.**

23T-TA-00009

**Date Filed**

3/21/23

**Attorneys**

Melissa G. Michie

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred in determining that the burden-shifting provisions of Indiana Code § 6-1.1-15-17.2 did not apply to the taxpayer's appeal.

## Week of April 3, 2023

---

### Lafayette Rentals, Inc. v. Tippecanoe County Assessor

**Case No.**

23T-TA-00010

**Date Filed**

4/3/23

**Attorneys**

Jeff Baker, *pro se*

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it denied its appeal for a failure to comply with the Notice of Defect provisions of Indiana Code § 6-1.1-15-4 and whether the assessor applied incorrect base rates for both the improvements and land.

---

### Lafayette Rentals, Inc. v. Tippecanoe County Assessor

**Case No.**

23T-TA-00011

**Date Filed**

4/3/23

**Attorneys**

Jeff Baker, *pro se*

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it denied its appeal for a failure to comply with the Notice of Defect provisions of Indiana Code § 6-1.1-15-4 and whether the assessor applied incorrect base rates for both the improvements and land.

---

## Week of April 10, 2023

---

### Gary II LLC v. Lake County Assessor

**Case No.**

23T-TA-00012

**Date Filed**

4/14/23

**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 taxpayer did not demonstrate that its parcels of vacant land were: 1) assessed using an improper base rate, 2) not assessed uniformly in comparison to similar properties, and 3) that its taxes were computed using the wrong constitutional property tax cap.

## Week of May 29, 2023

---

### Mac's Convenience Stores, LLC v. Noble County Assessor

**Case No.**

23T-TA-00013

**Date Filed**

6/1/23

**Attorneys**

Melissa G. Michie

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that because Indiana Code § 6-1.1-15-17.2 had been repealed at the time of its hearing, the statute's burden shifting provision did not apply to the administrative proceedings.

---

### Mac's Convenience Stores, LLC v. Hendricks County Assessor

**Case No.**

23T-TA-00014

**Date Filed**

6/1/23

**Attorneys**

Melissa G. Michie

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that because Indiana Code § 6-1.1-15-17.2 had been repealed at the time of its hearing, the statute's burden shifting provision did not apply to the administrative proceedings.

## Week of June 12, 2023

---

### Lake Co. Assessor v. O'Day Holdings, LLC

**Case No.**

23T-TA-00015

**Date Filed**

6/14/23

**Attorneys**

Ayn K. Engle

**Type of Tax**

Real property - The Assessor challenges whether the Indiana Board of Tax Review erred in finding the taxpayer's appraisal of the subject property more persuasive than the assessor's because the taxpayer's appraisal 1) failed to exclude the value of personal property, 2) merely provided a ceiling on the property's value, and not an exact, correct value, as required by law.

## Week of July 24, 2023

---

### Mac's Convenience Stores, LLC v. DeKalb County Assessor

**Case No.**

23T-TA-00016

**Date Filed**

7/21/23

**Attorneys**

Melissa G. Michie

**Type of Tax**

Real property - The Taxpayer alleges the Indiana Board of Tax Review's final determination was contrary to law. The Board determined that because the statute that shifted the burden of proof to the assessor was repealed before the administrative hearing was conducted, it did not apply and the taxpayer bore, but failed to meet, its burden of proof.

---

### Chris Bougie v. Kosciusko County Assessor

**Case No.**

23T-TA-00017

**Date Filed**

7/15/23

**Attorneys**

Chris Bougie, *pro se*

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred in valuing taxpayer's property because, among other things, it: 1) improperly relied on the assessor's appraisal in that it was biased, incomplete, and unreliable; 2) improperly shifted the burden of proof from the assessor to the taxpayer; 3) increased the property's valuation in excess of its statutorily mandated jurisdiction; and 4) ordered a site inspection without probable cause violating taxpayer's Fourth Amendment right.

## Week of August 14, 2023

---

### John E. Sparre v. St. Joseph County Assessor

**Case No.**

23T-TA-00018

**Date Filed**

8/10/23

**Attorneys**

John E. Sparre, *pro se*

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review improperly denied his appeal that challenged 1) his assessment as being not uniform with those of other properties; 2) the validity of Indiana's property tax assessment system; and 3) the Indiana Board's hearing procedures.

---

### Marc G. Ruchti Living Trust and Lori A. Ruchti Living Trust v. Porter County Assessor

**Case No.**

23T-TA-00019

**Date Filed**

8/10/23

**Attorneys**

Lori A. Ruchti, *pro se*

**Type of Tax**

Real property - The Taxpayer challenges whether the Indiana Board of Tax Review erred when it denied taxpayer's appeal, which challenged the omission of the homestead deduction, as untimely.

---

## Week of September 18, 2023

---

### Kosciusko Co. Assessor v. Alfred H. Plummer, III

**Case No.**

23T-TA-00021

**Date Filed**

9/19/23

**Attorneys**

Gail Chapman, *pro se*

**Type of Tax**

Real Property – The Assessor challenges whether the Indiana Board of Tax Review erred when it determined that the taxpayer’s appraisal and related testimony were probative and more persuasive than the Assessor’s evidentiary presentation.

## Week of October 2, 2023

---

### Ovidiu Ciceu v. Knox Co. Assessor

**Case No.**

23T-TA-00023

**Date Filed**

9/28/23

**Attorneys**

Ovidiu Ciceu, *pro se*

**Type of Tax**

Real Property – The taxpayer challenges whether the Indiana Board of Tax Review erred in valuing his residential property, claiming he received no notice of the assessment increase and that the evidence does not substantiate this increase.

## Week of November 20, 2023

---

### Gabrielle Snyder v. Dearborn Co. Assessor

**Case No.**

23T-TA-00025

**Date Filed**

11/21/23

**Attorneys**

Gabrielle Snyder, *pro se*

**Type of Tax**

Real Property – The taxpayer challenges whether the Indiana Board of Tax Review erred in determining that the Assessor’s appraisal and related testimony were more reliable and persuasive than the taxpayer’s evidentiary presentation.



