

Appeals Process

Indiana law provides a couple of ways for taxpayers to contest the assessed value of their property. Both begin at the local level and can be appealed to the state only after being reviewed locally.

One way begins with written notification to the assessing official requesting an informal conference to discuss the assessment. The request should detail the pertinent facts of why the assessed value is being disputed. It should also include the parcel number, property address, property owner name and contact information. Forms for review are available in our office located on the third floor of the Administration Building. A taxpayer may only request a review of the current year's assessed valuation. In order to appeal an assessment effective for the assessment date that applies to property taxes first due and payable in the current calendar year:

1. The taxpayer must make the request in writing no later than forty-five (45) days after notice of a change in the assessment.
2. If the current year is:
 - a. Before 2010 and a notice of a change in assessment is not given to the taxpayer, the taxpayer must request in writing a preliminary conference with the county or township official who made the assessment on or before May 10 of the year in which the assessment date occurs. For example, a taxpayer's assessed value did not change from one year to the next, so a Form 11 was not issued. The assessment year is March 2, 2005 to March 1, 2006 for taxes due and payable in 2007. The request to review assessment would have to be filed by May 10, 2006; and
 - b. If the current calendar year is a calendar year after 2009, not later than forty-five (45) days after notice of the statement under IC 6-1.1-17-3.

Following the informal conference with the local assessing official, the township assessor will make a recommendation either denying or approving the appeal. If denied, the assessor will forward the appeal to the county Property Tax Assessment Board of Appeals (PTABOA) for review. If the PTABOA denies the appeal, instructions will be provided on appealing the decision to the Indiana Board of Tax Review.

The other appeal process begins with the submission of a Petition for Correction of Error (Form 133) to the County Auditor. This form may be used to appeal objective issues such as:

1. The taxes are illegal as a matter of law.
2. There is a math error on the assessment.
3. Through error or omission by any state or county officer, the taxpayer was not given credit for an exemption or deduction as permitted by law.

Claims may be made for up to three (3) years of assessments or six (6) tax installments with the submission of the Form 133. However, taxpayers requesting refunds must also file a Claim for Refund form (Form 17T).

In order to appeal a current assessment and have a change in the assessment effective for the most recent assessment date, the taxpayer must request a conference with the local assessing official not later than forty-five days after notice of a change in the assessment is given to the taxpayer or before May 10, whichever is later. A Form 133 must have the approval of at least two of the following officials: the county auditor, county assessor or the township assessor. If the petition is denied, the county auditor shall refer the matter to the PTABOA for determination. The PTABOA shall provide a copy of their determination to the petitioner and the auditor.

A petitioner may appeal the PTABOA decision to the Indiana Board of Tax Review. The appeal must be made within thirty days after the mailing date of the PTABOA determination, and is filed with the county auditor.

After being heard by the Board of Tax Review, taxpayers may also seek review by the Indiana Tax Court. Details on how to appeal to the Tax Court following review by the Board can be obtained by contacting the Indiana Board of Tax Review.