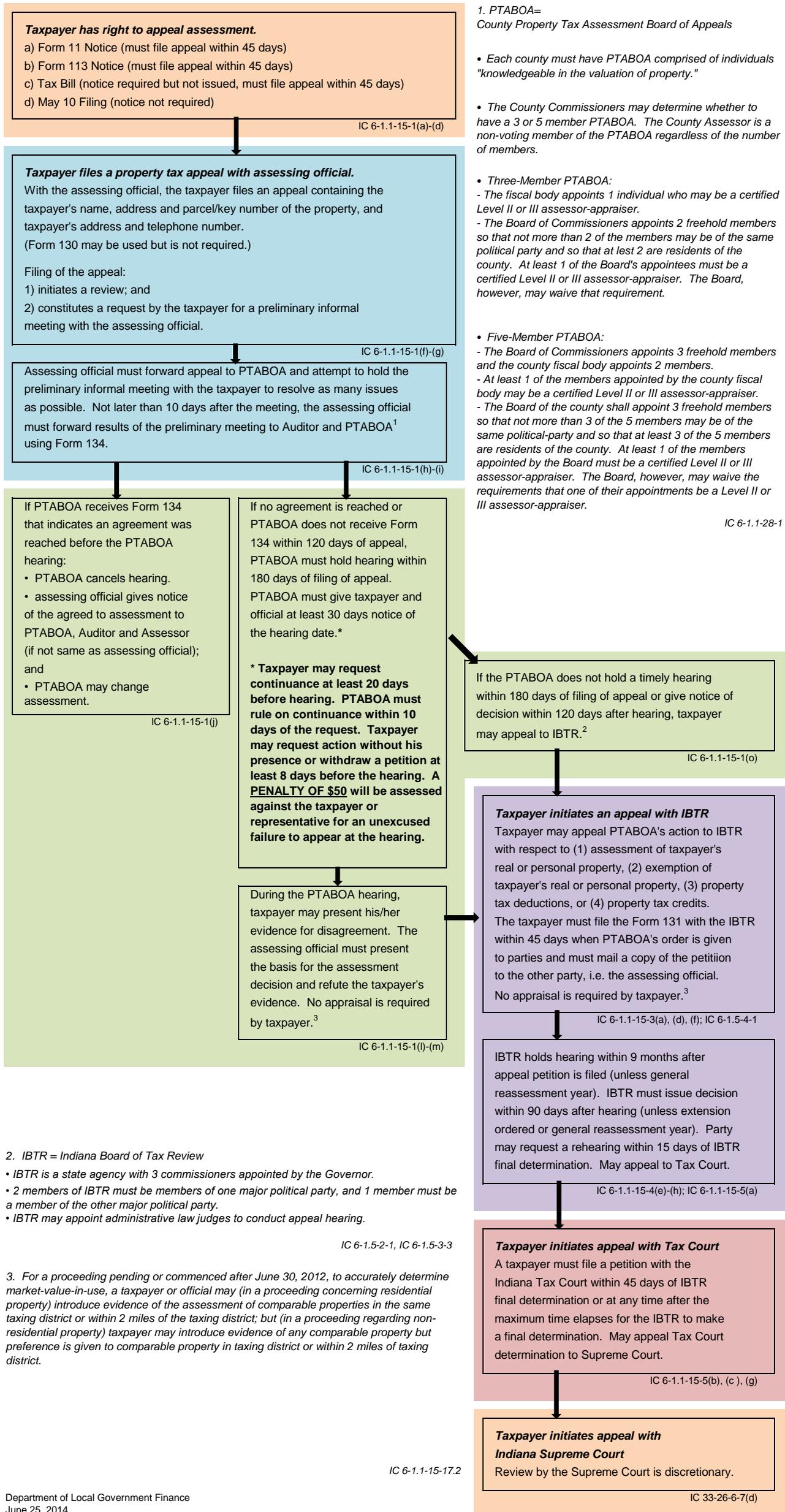


Procedure for Appeal of Assessment



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 may 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 may 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

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.