

# Appeal Data Comparison

## Mandated Quarterly Appeals Report as of December 31, 2016 For Bartholomew County

Lew Wilson, County Assessor

### Why is Bartholomew County's percentage of IBTR appeal numbers about 9 times greater than the State's percentage as a whole?

Data numbers provided by the Department of Local Government Finance, the Indiana Board of Tax Review, and the County Assessor:

	STATE	COUNTY	PERCENTAGE
NUMBER of PARCELS*	3,497,940	37,189	1.06%
APPEALS at the IBTR**	3,968	363	9.15%

#### Information from DLGF\*

Information from IBTR as of 9-6-16 and County Assessor as of 9-30-16, appeal totals do not include exemption appeals\*\*

Bartholomew County has approximately nine times (9) as many value appeals at the IBTR for its parcel count as the State has when the same comparison is made.

A *pattern of laws* has been passed that strengthens the position of Tax Representatives and Tax Lawyers who are usually the ones that file at the IBTR level. Each law in succession has made it more lucrative to file an appeal regardless of whether the appeal has merit or not. These laws have become a way to profit from an appeal even when that appeal is frivolous.

So why do Assessors settle appeals like these? For the same reason companies settle lawsuits out of court: it is less expensive. Thus for the Assessor, it becomes a matter of choosing to spend money for research or settle, both of which cost the taxpayer money. *Until these laws are changed* the threat of having to choose the "lesser of two evils" will continue to be the best option in too many cases.

Because of these "Tax Rep Laws," the number of appeals of value in the County that have been filed with the State has gone from less than 10 in 2011 to 318 on December 31, 2016.

**The following chart shows the breakdown of pending appeals**

At the close of December 2016, Bartholomew County had a total of **493** property tax appeals being reviewed for question of *value*. Of these, **175** are pending at the County level and **318** are pending at the State level which is the most expensive for the County to manage. Unfortunately, these new laws have led to this problem.

This chart shows the percentage breakdown of the **493** appeals on the Local and State level, *excluding* appeals for exemptions. Note that Tax Representatives have **87.4%** of appeals at the Local level and **98.7%** at the State level.

	# Local Appeals	% Local Totals	# State Appeals	% State Totals
<b>Tax Representatives</b>				
Milo Smith	77	44.0%	297	93.4%
Faegre, Baker & Daniels	26	14.9%	7	2.2%
Richard Archer	19	10.9%		0.0%
Fred McCarter	12	6.9%	1	0.3%
Carla D. Higgins	4	2.3%		0.0%
J F Beatty	3	1.7%		0.0%
DMA	3	1.7%		0.0%
Uzelac	3	1.7%		0.0%
Michael L. White	2	1.1%		0.0%
Joshua Rhoads	1	0.6%	6	1.9%
Gregory A. Poore	1	0.6%	2	0.6%
Brian Thomas	1	0.6%	1	0.3%
Stefan A. Kirk	1	0.6%		0.0%
Jeffrey C. Rucker		0.0%		0.0%
Paul M. Jones, Jr.		0.0%		0.0%
DeWald Property Tax		0.0%		0.0%
Michelle Dohra		0.0%		0.0%
<b>Individual Tax Payers</b>	<b>22</b>	<b>12.6%</b>	<b>4</b>	<b>1.3%</b>
<b>Totals</b>	<b>175</b>	<b>100.0%</b>	<b>318</b>	<b>100.0%</b>