# AGENDA

## PROPERTY TAX ASSESSMENT BOARD OF APPEALS

*Marion County, Indiana*

June 22, 2007 at 9:00 A.M.
City-County Building, Rm. 1121
200 East Washington Street, Indianapolis, Indiana

I. Call to Order and Determination of Quorum

II. Approval of Minutes

III. New business — APPEALS

**A. 2002 Appeals**

| | |
|---|---|
| Center | 1-14 |
| Pike | 15 |

**B. 2003 Appeals**

| | |
|---|---|
| Center | 16-17 |
| Perry | 18 |
| Pike | 19 |
| Warren | 20-21 |
| Wayne | 22-23 |

**C. 2004 Appeals**

| | |
|---|---|
| Center | 24-26 |
| Lawrence | 27 |
| Perry | 28 |
| Pike | 29-30 |
| Warren | 31-33 |
| Wayne | 34-35 |

**D. 2005 Appeals**

| | |
|---|---|
| Center | 36 |
| Lawrence | 37 |
| Perry | 38 |
| Pike | 39 |
| Warren | 40-41 |
| Wayne | 42-44 |

**E. 2006 Appeals**

| | |
|---|---|
| Center | 45 |
| Warren | 46-47 |
| Washington | 48-49 |
| Wayne | 50-53 |

**F. 133 Correction of Errors**

54

III. New business — EXEMPTIONS

**A. 2006 Pay 2007**

| | |
|---|---|
| Center | 55-56 |
| Lawrence | 57 |
| Perry | 58 |
| Pike | 59 |
| Warren | 60-61 |
| Washington | 62 |
| Wayne | 63 |

**B. 2007 Pay 2008**

| | |
|---|---|
| Center | 64-67 |
| Decatur | 68 |
| Franklin | 69 |
| Lawrence | 70 |
| Perry | 71 |
| Warren | 72 |
| Washington | 73 |
| Wayne | 74 |

IV. Other Business

Review of proposed findings for Brownfield Petition

VI. Adjournment

**NEXT MEETING:** July 27, 2007 at 9:00 a.m., City-County Building, Rm. 1121
200 E. Washington St., Indianapolis, Indiana

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M G & B | 49-142-02-0-4-08324 | 1011186 | 637 E Maryland St | **Land** | $8,300 | $8,300 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $8,300 | $8,300 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08323 | 1012171 | 115 S. Park Av | **Land** | $7,000 | $7,000 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $7,000 | $7,000 | $0 |
| | | | | **Per.** | | | |
| Baker & Daniels | 49-101-02-0-4-03607 | 1018881 | 1815 N. Capitol Ave. | **Land** | $190,100 | $190,100 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $2,499,800 | $1,025,400 | 1,474,400) |
| Corrected Construction type to Fireproof Steel, Framing Type from 100% type 2 to 30% type 2 (brick) and 70% type 1 (concrete block) & Condition to average. | | | | **Total** | $2,689,900 | $1,215,500 | 1,474,400) |
| Added sprinkler to 1st floor. | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08321 | 1018990 | 109 S Park Av | **Land** | $6,200 | $6,200 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $6,200 | $6,200 | $0 |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Baker & Daniels | 49-101-02-0-4-04270 | 1019144 | 2150 Dr M King Jr St | **Land** | $953,300 | $734,400 | ($218,900) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $1,426,200 | $893,000 | ($533,200) |
| Adjusted land pricing per use from Secondary to Water for 9.00ac | | | | **Total** | $2,379,500 | $1,627,400 | ($752,100) |
| Applied 40% obsolescence | | | | **Per.** | | | |
| Baker & Daniels | 49-101-02-0-4-04300 | 1019651 | 235 S. Meridian St | **Land** | $264,400 | $198,300 | ($66,100) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $183,000 | $137,300 | ($45,700) |
| Applied a negative 25% influence factor to land for misimprovements | | | | **Total** | $447,400 | $335,600 | ($111,800) |
| Applied 25% obsolescence for vacancy. | | | | **Per.** | | | |
| Baker & Daniels | 49-144-02-0-4-04281 | 1019658 | 1836 Highland Pl | **Land** | $823,000 | $576,100 | ($246,900) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $0 | $0 | $0 |
| Adjusted land pricing per use from primary to secondary | | | | **Total** | $823,000 | $576,100 | ($246,900) |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08322 | 1019959 | 147 E. Georgia St | **Land** | $2,800 | $2,800 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $2,800 | $2,800 | $0 |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Baker & Daniels | 49-145-02-0-4-03617 | 1022453 | 234 S. Meridian St | **Land** | $309,000 | $262,700 | ($46,300) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $355,900 | $266,900 | ($89,000) |
| Applied a negative 15% influence factor to land for misimprovement | | | | **Total** | $664,900 | $529,600 | ($135,300) |
| Applied 25% obsolescence for vacancy. | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08319 | 1022725 | 151 E Georgia St | **Land** | $10,700 | $10,700 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $10,700 | $10,700 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08313 | 1023339 | 107 S. Park Av | **Land** | $6,200 | $6,200 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $6,200 | $6,200 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08314 | 1023350 | 101 S. Park Av | **Land** | $6,800 | $6,800 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $11,300 | $11,300 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $18,100 | $18,100 | $0 |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Landman & Beatty | 49-101-02-0-4-05106 | 1023766 | 134 E. Saint Joseph St | **Land** | $8,800 | $8,800 | $0 |
| **Minutes:** Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | **Impr.** | $223,200 | $113,500 | ($109,700) |
| | | | | **Total** | $232,000 | $122,300 | ($109,700) |
| | | | | **Per.** | | | |
| Baker & Daniels | 49-142-02-0-4-04290 | 1025987 | 31 E. South St | **Land** | $221,800 | $155,200 | ($66,600) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $3,900 | $3,900 | $0 |
| Adjusted land pricing per use from primary to secondary. | | | | **Total** | $225,700 | $159,100 | ($66,600) |
| Adjustments are for 2002 payable 2003 and 2003 payable 2004 only. | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08315 | 1026112 | 227 S. East St | **Land** | $12,800 | $12,800 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $12,800 | $12,800 | $0 |
| | | | | **Per.** | | | |
| Baker & Daniels | 49-101-02-0-4-03861 | 1026778 | 937 N. Capitol Av | **Land** | $290,600 | $203,400 | ($87,200) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $21,400 | $21,400 | $0 |
| Adjusted land pricing per use from primary to secondary. | | | | **Total** | $312,000 | $224,800 | ($87,200) |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Baker & Daniels | 49-101-02-0-4-03859 | 1028428 | 1002 N Illinois St | **Land** | $105,600 | $73,900 | ($31,700) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $2,800 | $2,800 | $0 |
| Adjusted land pricing per use from primary to secondary. | | | | **Total** | $108,400 | $76,700 | ($31,700) |
| | | | | **Per.** | | | |
| Baker & Daniels | 49-142-02-0-4-03640 | 1032574 | 313 S. Alabama St | **Land** | $265,200 | $79,600 | ($185,600) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $0 | $0 | $0 |
| Adjusted land pricing per use from primary to useable undeveloped. | | | | **Total** | $265,200 | $79,600 | ($185,600) |
| | | | | **Per.** | | | |
| Baker & Daniels | 49-142-02-0-4-03639 | 1032575 | 311 S. Alabama St | **Land** | $265,200 | $13,700 | ($251,500) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $172,600 | $86,300 | ($86,300) |
| Corrected land pricing to $45,000/ac | | | | **Total** | $437,800 | $100,000 | ($337,800) |
| Applied 50% obsolescence to building. | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08317 | 1034158 | 145 E. Georgia St | **Land** | $6,800 | $6,800 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $6,800 | $6,800 | $0 |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M G & B | 49-142-02-0-4-08312 | 1040646 | 617 E. Maryland St | **Land** | $8,300 | $8,300 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $8,300 | $8,300 | $0 |
| | | | | **Per.** | | | |
| Baker & Daniels | 49-146-02-0-4-04278 | 1045945 | 336 Kentucky Av | **Land** | $132,800 | $132,800 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $2,873,200 | $2,037,400 | ($835,800) |
| Removed assessment for basement. | | | | **Total** | $3,006,000 | $2,170,200 | ($835,800) |
| Removed wall height adjustments for upper floors on power plant. | | | | **Per.** | | | |
| Applied 10% obsolescence. | | | | | | | |
| M G & B | 49-142-02-0-4-08311 | 1047560 | 625 E. Maryland St | **Land** | $8,300 | $8,300 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $8,300 | $8,300 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08309 | 1052644 | 149 E Georgia St | **Land** | $2,500 | $2,500 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $2,500 | $2,500 | $0 |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M G & B | 49-142-02-0-4-08300 | 1054633 | 227 S. East St | **Land** | $104,600 | $104,600 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $104,600 | $104,600 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08308 | 1056853 | 641 E. Maryland St | **Land** | $8,300 | $8,300 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $8,300 | $8,300 | $0 |
| | | | | **Per.** | | | |
| Landman & Beatty | 49-101-02-0-4-04354 | 1057186 | 1812 N. Meridian St. | **Land** | $80,400 | $80,400 | $0 |
| **Minutes:** Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. Excessive Vacancy. | | | | **Impr.** | $224,000 | $135,900 | ($88,100) |
| | | | | **Total** | $304,400 | $216,300 | ($88,100) |
| | | | | **Per.** | | | |
| Baden Tax Management | 49-101-02-0-3-04241 | 1065995 | 735 Saint Paul St | **Land** | $81,000 | $81,000 | $0 |
| **Minutes:** Correct Effective Year Built for entire building from individual year built by building section to 1948 for entire building. | | | | **Impr.** | $1,521,200 | $724,200 | ($797,000) |
| Industrial Office Condition on Cards 1 and 2 from Good to Average. | | | | **Total** | $1,602,200 | $805,200 | ($797,000) |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M G & B | 49-142-02-0-4-08307 | 1067955 | 111 S Park Av | **Land** | $6,200 | $6,200 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $6,200 | $6,200 | $0 |
| | | | | **Per.** | | | |
| Baker & Daniels | 49-142-02-0-4-03638 | 1071553 | 335 S. Alabama St | **Land** | $93,600 | $28,100 | ($65,500) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $0 | $0 | $0 |
| Adjusted land pricing per use from primary to useable undeveloped. | | | | **Total** | $93,600 | $28,100 | ($65,500) |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08305 | 1076843 | 623 E.Maryland St | **Land** | $8,300 | $8,300 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $8,300 | $8,300 | $0 |
| | | | | **Per.** | | | |
| D. Veer Khurana | 49-101-02-0-4-00916 | 1078574 | 3003 N. Delaware St. | **Land** | $9,800 | $8,600 | ($1,200) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $0 | $0 | $0 |
| Adjusted land pricing per use from commercial to residential. | | | | **Total** | $9,800 | $8,600 | ($1,200) |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M G & B | 49-142-02-0-4-08304 | 1080368 | 637 E. Maryland St | **Land** | $300 | $300 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $300 | $300 | $0 |
| | | | | **Per.** | | | |
| Landman & Beatty | 49-101-02-0-4-04395 | 1080686 | 1802 N Meridian St | **Land** | $151,100 | $151,100 | $0 |
| **Minutes:** Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | **Impr.** | $1,571,800 | $1,266,300 | ($305,500) |
| | | | | **Total** | $1,722,900 | $1,417,400 | ($305,500) |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08303 | 1083365 | 239 S. East St | **Land** | $193,800 | $193,800 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $193,800 | $193,800 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08302 | 1083366 | 237 S. East St | **Land** | $171,000 | $171,000 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $171,000 | $171,000 | $0 |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M G & B | 49-142-02-0-4-08301 | 1083367 | 235 S. East St | **Land** | $218,500 | $218,500 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $218,500 | $218,500 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08299 | 1083368 | 233 S. East St | **Land** | $194,900 | $194,900 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $194,900 | $194,900 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08298 | 1083369 | 135 S. East St | **Land** | $193,800 | $193,800 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $335,300 | $335,300 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $529,100 | $529,100 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08297 | 1083370 | 123 S. East | **Land** | $73,800 | $73,800 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $73,800 | $73,800 | $0 |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M G & B | 49-142-02-0-4-08296 | 1083371 | 121 S. East St | **Land** | $26,300 | $26,300 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $38,500 | $38,500 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $64,800 | $64,800 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08295 | 1083372 | 233 S. East St | **Land** | $46,200 | $46,200 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $46,200 | $46,200 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08294 | 1083373 | 125 S.East St | **Land** | $35,400 | $35,400 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $35,400 | $35,400 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08293 | 1083374 | 231 S. East St | **Land** | $194,900 | $194,900 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $194,900 | $194,900 | $0 |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M G & B | 49-142-02-0-4-08292 | 1083375 | 229 S. East St | **Land** | $194,900 | $194,900 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $194,900 | $194,900 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08278 | 1083376 | 139 S. East St | **Land** | $220,400 | $220,400 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $220,400 | $220,400 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08291 | 1083377 | 137 S. East St | **Land** | $206,000 | $206,000 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $206,000 | $206,000 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08289 | 1083378 | 143 S. East St | **Land** | $181,800 | $181,800 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $181,800 | $181,800 | $0 |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M G & B | 49-142-02-0-4-08288 | 1083379 | 141 S. East St | **Land** | $181,800 | $181,800 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $181,800 | $181,800 | $0 |
| | | | | **Per.** | | | |
| Baker & Daniels | 49-101-02-0-4-03641 | 1086291 | 1225 N. Meridian St | **Land** | $77,600 | $77,600 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $115,700 | $22,400 | ($93,300) |
| Corrected framing type from fire resistant to wood joist, from General office to utility storage, removed 4 plumbing fixtures. | | | | **Total** | $193,300 | $100,000 | ($93,300) |
| Applied 60% obsolescence to improvements. Property has been vacate for more than 20 years. | | | | **Per.** | | | |
| M G & B | 49-142-02-0-4-08287 | 1088694 | 621 E. Maryland St | **Land** | $8,300 | $8,300 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $8,300 | $8,300 | $0 |
| | | | | **Per.** | | | |
| M G & B | 49-101-02-0-4-08286 | 1101067 | 107 S. East St | **Land** | $388,000 | $388,000 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $388,000 | $388,000 | $0 |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M G & B | 49-101-02-0-4-08284 | 1101071 | 600 E. Maryland St | **Land** | $51,500 | $51,500 | $0 |
| **Minutes:** To meet burden, the taxpayer must present probative evidence in order to establish a prima facie case, sufficient to establish an uncontradicted fact. | | | | **Impr.** | $0 | $0 | $0 |
| For 2002 payable 2003 building was leased and land was valued in range of provided 'opinion of value' letter. No changes are warranted at this time. | | | | **Total** | $51,500 | $51,500 | $0 |
| | | | | **Per.** | | | |
| Landman & Beatty | 49-101-02-0-4-04398 | 1101233 | 3731 Station St | **Land** | $50,400 | $50,400 | $0 |
| **Minutes:** Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | **Impr.** | $603,000 | $293,400 | ($309,600) |
| | | | | **Total** | $653,400 | $343,800 | ($309,600) |
| | | | | **Per.** | | | |
| Landman & Beatty | 49-101-02-0-4-07061 | 1101863 | 530 N. Rural St | **Land** | $7,700 | $7,700 | $0 |
| **Minutes:** Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | **Impr.** | $325,500 | $125,600 | ($199,900) |
| | | | | **Total** | $333,200 | $133,300 | ($199,900) |
| | | | | **Per.** | | | |
| Designer Classic Sales | 49-101-02-0-7-10783 | A134615 | 800 N. Meridian Drive | **Land** | | | |
| **Minutes:** A134615 is a duplicate schedule of A134814. No value should be assessed for A134615. | | | | **Impr.** | | | |
| There was no assessment for 2002 payable 2003. | | | | **Total** | | | |
| | | | | **Per.** | $0 | $0 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Kent Wohler | 49-600-02-0-7-10763 | F512720 | 5380 W. 81st St. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $354,310, the value has been adjusted accordingly. | | | | **Total** | | | |
| | | | | **Per.** | $3,904,520 | $4,258,830 | $354,310 |
| Tesco %Technical Equipment Svc. Co | 49-600-02-0-7-10750 | F532030 | 5397 W. 86th St. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $7,980, the value has been adjusted accordingly. | | | | **Total** | | | |
| | | | | **Per.** | $139,840 | $147,820 | $7,980 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Baker & Daniels | 49-101-03-0-4-00728 | 1008635 | 2020 N. Meridian St | Land | $933,100 | $1,326,600 | $393,500 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | $3,735,100 | $2,897,000 | ($838,100) |
| Corrected grade to C and applied 15% obsolescence | | | | Total | $4,668,200 | $4,223,600 | ($444,600) |
| Adjusted land pricing per use from useable undeveloped to secondary for 122,980 SF | | | | Per. | | | |
| PTAG | 49-101-03-0-7-01805 | A131241 | 50 S. Koweba LN | Land | | | |
| **Minutes:** Upon review of the TMA audit, the discovered items were determined to be real estate, not personal property. No value adjustment is warranted. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $860,500 | $860,500 | $0 |
| Designer Classic Sales | 49-101-03-0-7-01814 | A134615 | 800 N. Sherman Drive | Land | | | |
| **Minutes:** A134615 is a duplicate schedule of A134814. No value should be assessed for A134615. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $675,000 | $0 | ($675,000) |
| DELOITTE & TOUCHE | 49-101-03-0-7-01803 | A135449 | Various | Land | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $148,870, the value has been adjusted accordlingly. | | | | Impr. | | | |
| Note: 2003 audit "Reported Value" was adjusted to include assessed value from two returns as filed by Petitioner. | | | | Total | | | |
| | | | | Per. | $1,508,490 | $1,657,360 | $148,870 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Kemper CPA Group | 49-101-03-0-7-01807 | A538570 | 241 S. State Ave. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $4,350, per the County discovery rule, no value adjustment is warranted. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $55,560 | $55,560 | $0 |
| Indpls Newspapers, Incorporated | 49-101-03-0-7-01804 | A538930 | Various | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Removed inventory from Center Township that was moved and accounted for in Pike Township. | | | | **Total** | | | |
| | | | | **Per.** | $10,355,810 | $8,355,810 | 2,000,000) |
| Safeway Moving Systems, Inc. | 49-101-03-0-7-01801 | A567250 | 2828 N. Emerson Ave. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $8,070, the value has been adjusted accordlingly. | | | | **Total** | | | |
| | | | | **Per.** | $169,650 | $177,720 | $8,070 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Selectruck of Indpls, LLC. | 49-500-03-0-7-01625 | E120229 | 1910 W. Thompson Rd. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | -- | - |
| Based on the review and clarification of the audit completed by Tax Management Associates the personal property was correctly reported. No adjustments are warranted at this time. | | | | **Total** | | | |
| | | | | **Per.** | $3,648,610 | $3,648,610 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Kent Wohler | 49-600-03-0-7-01614 | F512720 | 5380 W. 81st St. | Land | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $319,260, the value has been adjusted accordingly. | | | | Total | | | |
| | | | | Per. | $6,270,280 | $6,589,540 | $319,260 |
| Tesco % Technical Equipment Serv. C | 49-600-03-0-7-01590 | F532030 | 5397 W. 86th St. | Land | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | | | |
| Based on the audit completed by Tax Management Associates the personal property was correctly reported, no adjustments are warranted at this time. | | | | Total | | | |
| | | | | Per. | $83,870 | $83,870 | $0 |
| Deloitte Tax, LLC | 49-600-03-0-7-01736 | F552350 | 3953 Guion Lane | Land | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | | | |
| Based on the audit completed by Tax Management Associates the personal property was correctly reported. No value adjustment is warranted. | | | | Total | | | |
| | | | | Per. | $45,190 | $45,190 | $0 |
| Seradyn, Inc. | 49-600-03-0-7-01704 | F553480 | 7998 Georgetown RD. | Land | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $311,600, the value has been adjusted accordingly. | | | | Total | | | |
| | | | | Per. | $2,298,350 | $2,609,950 | $311,600 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Crowe Chizek & Company LLC | 49-700-03-0-7-01731 | G107731 | 3231 N. Arlington Ave. | Land | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $103,970, the value has been adjusted accordingly. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $87,160 | $191,130 | $103,970 |
| Hamilton Exhibits LLC | 49-700-03-0-7-01787 | G110066 | 9150 E. 33rd St. | Land | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $69,220, the value has been adjusted accordingly. | | | | Total | | | |
| | | | | Per. | $1,703,020 | $1,772,240 | $69,220 |
| Lagasse, Inc. | 49-770-03-0-7-01688 | G112116 | 2402 N. Shadeland AV. | Land | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $37,900, the value has been adjusted accordingly. | | | | Total | | | |
| | | | | Per. | $536,600 | $574,500 | $37,900 |
| Malibu Wellness, Inc. | 49-700-03-0-7-01791 | G114298 | 1550 S. Franklin Road | Land | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $443,970, the value has been adjusted accordingly. | | | | Impr. | | | |
| Per 50 IAC 4.2-12-1 Section (d) Waiver of exemption. An exemption is a privilege which may be waived by a person who owns tangible property that would qualify for the exemption. | | | | Total | | | |
| If the owner does not comply with the statutory procedures for obtaining an exemption, they waive the exemption. If the exemption is waived, the property is subject to taxation (IC 6-1.1-11-1). | | | | Per. | $72,780 | $516,750 | $443,970 |
| Per 50 IAC 4.2-12-1 Section (e) These exemptions will be permitted to taxpayers who timely file and show the amount of their claim for exemption on the proper line of the prescribed return forms | | | | | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Mary Pat Young | 49-701-03-0-7-01789 | G500049 | 2460 N. Graham Ave. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $138,120, the value has been adjusted accordingly. | | | | **Impr.** | | | |
| Per 50 IAC 4.2-2-10 (d) Undervaluation penalty. If the total assessed value that a person reports on a personal property return is less than the total assessed value | | | | **Total** | | | |
| that a person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the county auditor | | | | **Per.** | $508,280 | $646,400 | $138,120 |
| shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation. | | | | | | | |
| R.N. Thompson & Associates, Inc. | 49-700-03-0-7-01638 | G503029 | 234 S. Franklin Rd. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $26,710, the value has been adjusted accordingly. | | | | **Total** | | | |
| | | | | **Per.** | $954,170 | $980,880 | $26,710 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Dynamic Dies, Inc. | 49-900-03-0-7-01641 | I101376 | 2321 Executive Dr. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $169,390, the value has been adjusted accordlingly. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $172,060 | $341,450 | $169,390 |
| Mahler & Co. | 49-904-03-0-7-01713 | I113316 | | **Land** | | | |
| **Minutes:** | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $52,340 | $61,700 | $9,360 |
| Genco I, Inc. | 49-900-03-0-7-01711 | I114592 | 7901 W. 21st St. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $14,400, the value has been adjusted accordlingly. | | | | **Total** | | | |
| | | | | **Per.** | $476,520 | $490,920 | $14,400 |
| Citicorp Vendor Finance, Inc. | 49-901-03-0-7-01701 | I114996 | Various | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $162,160, the value has been adjusted accordlingly. | | | | **Impr.** | | | |
| Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | **Total** | | | |
| | | | | **Per.** | $540,560 | $702,720 | $162,160 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Eye Center of Indiana Inc. Attn: Clark | 49-914-03-0-7-01724 | I502952 | 5912 W. 16th St. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was correctly reported, no adjustments are warranted at this time. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $117,790 | $117,790 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Baker & Daniels | 49-142-04-0-4-02010 | 1020229 | 20 E. South St | **Land** | $845,600 | $503,100 | ($342,500) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $8,800 | $8,800 | $0 |
| Adjusted land pricing per use from primary to secondary and applied a negative influence factor for misimprovements. | | | | **Total** | $854,400 | $511,900 | ($342,500) |
| | | | | **Per.** | | | |
| Baker & Daniels | 49-142-04-0-4-02009 | 1028336 | 365 S. Meridian St | **Land** | $486,000 | $289,200 | ($196,800) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $6,800 | $6,800 | $0 |
| Adjusted land pricing per use from primary to secondary and applied a negative influence factor for misimprovements. | | | | **Total** | $492,800 | $296,000 | ($196,800) |
| | | | | **Per.** | | | |
| Baker & Daniels | 49-101-04-0-4-01460 | 1029855 | 1440 N. Meridian St. | **Land** | $388,900 | $388,900 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $571,700 | $290,300 | ($281,400) |
| Applied 50% obsolescence for vacancy. | | | | **Total** | $960,600 | $679,200 | ($281,400) |
| | | | | **Per.** | | | |
| Midwest Governmental Services | 49-101-04-0-4-01075 | 1073425 | 910 Coffey St. | **Land** | $16,900 | $16,900 | $0 |
| **Minutes:** ** REVISED NOTICE ** | | | | **Impr.** | $496,800 | $256,900 | ($239,900) |
| Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Total** | $513,700 | $273,800 | ($239,900) |
| Correct improvement pricing schedule from GCI to GCK for cards 1, 3 & 4. Applied a market adjustment. | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Johns Famous Stews | 49-101-04-0-7-01990 | A100535 | 1146 Kentucky Avenue | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $10,500, the value has been adjusted accordingly. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $10,750 | $21,250 | $10,500 |
| PTAG | 49-101-04-0-7-01983 | A131241 | 50 S. Koweba Lane | **Land** | | | |
| **Minutes:** Upon review of the TMA audit, the discovered items were determined to be real estate, not personal property. No value adjustment is warranted. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $912,740 | $912,740 | $0 |
| Designer Classic Sales | 49-101-04-0-7-01991 | A134615 | 800 N. Sherman Drive | **Land** | | | |
| **Minutes:** A134615 is a duplicate schedule of A134814. No value should be assessed for A134615. | | | | **Impr.** | | | |
| There was no assessment for 2004 payable 2005. | | | | **Total** | | | |
| | | | | **Per.** | $0 | $0 | $0 |
| DELOITTE & TOUCHE | 49-101-04-0-7-01981 | A135449 | Various | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $46,960, the value has been adjusted accordingly. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $1,942,790 | $1,989,750 | $46,960 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Citicorp Leasing Inc. | 49-101-04-0-7-01986 | A136364 | Various | Land | | | |
| **Minutes:** *** REVISED NOTICE *** | | | | Impr. | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $16,970, the value has been adjusted accordlingly. | | | | Total | | | |
| | | | | Per. | $485,850 | $502,820 | $16,970 |
| Kemper CPA Group | 49-101-04-0-7-01984 | A538570 | 241 S. State Ave. | Land | | | |
| **Minutes:** Upon review of the TMA audit, the discovered items were determined to be real estate, not personal property. No value adjustment is warranted. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $74,780 | $74,780 | $0 |
| Crowe Chizek & Company LLC | 49-101-04-0-7-02001 | A553540 | 536 E. Market St. | Land | | | |
| **Minutes:** Upon review, township agrees with petitioner's use of "the lower of cost or market for valuing inventory." | | | | Impr. | | | |
| Based on this agreement, returns are deemed accurate as originally filed. No adjustments are warranted at this time. | | | | Total | | | |
| | | | | Per. | $503,040 | $503,040 | $0 |
| Safeway Moving Systems, Inc. | 49-101-04-0-7-01979 | A567250 | 2828 N. Emerson Ave. | Land | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $8,070, the value has been adjusted accordlingly. | | | | Total | | | |
| | | | | Per. | $169,650 | $177,720 | $8,070 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Subway #11915 (Chris Lane) | 49-400-04-0-7-02008 | D113029 | 8280 Center Run Drive | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $1,780, per the County discovery rule, no value adjustment is warranted. | | | | **Total** | | | |
| | | | | **Per.** | $26,230 | $26,230 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Selectruck of Indpls., LLC. | 49-500-04-0-7-01723 | E120229 | 1910 W. Thompson Rd. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the review and clarification of the audit completed by Tax Management Associates the personal property was correctly reported. No adjustments are warranted at this time. | | | | **Total** | | | |
| | | | | **Per.** | $2,866,310 | $2,866,310 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Daryl Petry, P.C. | 49-674-04-0-7-01948 | F509210 | 5252 W. 38th St. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $33,530, the value has been adjusted accordingly. | | | | **Total** | | | |
| | | | | **Per.** | $4,075,810 | $4,109,340 | $33,530 |
| Tom Wood Management | 49-674-04-0-7-01958 | F512380 | 4202 Lafayette Road | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Taxpayer supplied additional information for the correct percentage for allocable expense for inventory. | | | | **Total** | | | |
| | | | | **Per.** | $4,170,310 | $4,220,740 | $50,430 |
| Kent Wohler | 49-600-04-0-7-01699 | F512720 | 5380 W. 81st St. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $357,380, the value has been adjusted accordingly. | | | | **Total** | | | |
| | | | | **Per.** | $7,117,140 | $7,474,520 | $357,380 |
| Deloitte Tax, LLC | 49-600-04-0-7-01875 | F552350 | 3953 Guion Lane | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was correctly reported. No value adjustment is warranted. | | | | **Total** | | | |
| | | | | **Per.** | $38,490 | $38,490 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Seradyn, Inc. | 49-600-04-0-7-01833 | F553480 | 7998 Georgetown RD. | **Land** | | | |
| **Minutes:** | Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | **Impr.** | | | |
| | Based on the audit completed by Tax Management Associates the personal property was under-reported by $205,850, the value has been adjusted accordingly. | | | **Total** | | | |
| | | | | **Per.** | $2,786,090 | $2,991,940 | $205,850 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M M M Invest Inc. | 49-701-04-0-7-01944 | G101870 | 1651 N. Campbell Ave. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $7,040, the value has been adjusted accordingly. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $85,770 | $92,810 | $7,040 |
| Hamilton Exhibits LLC | 49-700-04-0-7-01946 | G110066 | 9150 E.33rd St. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $70,050, the value has been adjusted accordingly. | | | | **Total** | | | |
| | | | | **Per.** | $1,155,340 | $1,225,390 | $70,050 |
| Lagasse, Inc. | 49-770-04-0-7-01820 | G112116 | 2402 N. Shadeland Av. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $24,680, the value has been adjusted accordingly. | | | | **Total** | | | |
| | | | | **Per.** | $412,310 | $436,990 | $24,680 |
| Malibu Wellness, Inc. | 49-700-04-0-7-01964 | G114298 | 1550 S. Franklin Road | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $491,560, the value has been adjusted accordingly. | | | | **Impr.** | | | |
| Per 50 IAC 4.2-12-1 Section (d) Waiver of exemption. An exemption is a privilege which may be waived by a person who owns tangible property that would qualify for the exemption. | | | | **Total** | | | |
| If the owner does not comply with the statutory procedures for obtaining an exemption, they waive the exemption. If the exemption is waived, the property is subject to taxation (IC 6-1.1-11-1). | | | | **Per.** | $72,780 | $564,340 | $491,560 |
| Per 50 IAC 4.2-12-1 Section (e) These exemptions will be permitted to taxpayers who timely file and show the amount of their claim for exemption on the proper line of the prescribed return forms | | | | | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| East Campus Surgery Center, LLC | 49-701-04-0-7-01943 | G118718 | 5445 E. 16th St. | Land | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $10,750, the value has been adjusted accordingly. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $1,049,570 | $1,060,320 | $10,750 |
| Mary Pat Young | 49-701-04-0-7-01960 | G500049 | 2460 N. Graham Ave. | Land | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $219,590, the value has been adjusted accordingly. | | | | Impr. | | | |
| Per 50 IAC 4.2-2-10 (d) Undervaluation penalty. If the total assessed value that a person reports on a personal property return is less than the total assessed value | | | | Total | | | |
| that a person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the county auditor | | | | Per. | $896,210 | $1,115,800 | $219,590 |
| shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation. | | | | | | | |
| Moorfeed Corporation | 49-700-04-0-7-01959 | G502144 | 6996 E. 32nd St. | Land | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $781,010 the value has been adjusted accordingly. | | | | Impr. | | | |
| Per 50 IAC 4.2-12-1 Section (d) Waiver of exemption. An exemption is a privilege which may be waived by a person who owns tangible property that would qualify for the exemption. | | | | Total | | | |
| If the owner does not comply with the statutory procedures for obtaining an exemption, they waive the exemption. If the exemption is waived, the property is subject to taxation (IC 6-1.1-11-1). | | | | Per. | $459,240 | $1,240,250 | $781,010 |
| Per 50 IAC 4.2-12-1 Section (e) These exemptions will be permitted to taxpayers who timely file and show the amount of their claim for exemption on the proper line of the prescribed return forms | | | | | | | |
| Per 50 IAC 4.2-2-10 (d) Undervaluation penalty. If the total assessed value that a person reports on a personal property return is less than the total assessed value | | | | | | | |
| that a person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the county auditor | | | | | | | |
| shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation. | | | | | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Circle Fabrics Inc. | 49-700-04-0-7-01952 | G502309 | 3046 N. Shadeland Ave. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $13,940, the value has been adjusted accordingly. | | | | **Total** | | | |
| | | | | **Per.** | $84,910 | $98,850 | $13,940 |
| Stans Auto Electric Inc. | 49-701-04-0-7-01945 | G502894 | 5115 E. 30th St. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $9,660, the value has been adjusted accordingly. | | | | **Total** | | | |
| | | | | **Per.** | $71,980 | $81,640 | $9,660 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Dynamic Dies, Inc. | 49-900-04-0-7-01763 | I101376 | 2321 Executive Dr. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $187,740, the value has been adjusted accordlingly. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $161,640 | $349,380 | $187,740 |
| Hobbs Equipment, Inc. (Jerry Cummin | 49-901-04-0-7-02006 | I112693 | Various | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was correctly reported. No value adjustment is warranted. | | | | **Total** | | | |
| | | | | **Per.** | $27,720 | $27,720 | $0 |
| Gemco I, Inc. | 49-900-04-0-7-01849 | I114592 | 7901 W. 21st St. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $37,350, the value has been adjusted accordlingly. | | | | **Total** | | | |
| | | | | **Per.** | $382,110 | $419,460 | $37,350 |
| Citicorp Vender Finance, Inc. | 49-901-04-0-7-01831 | I114996 | Various | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $154,910, the value has been adjusted accordlingly. | | | | **Impr.** | | | |
| Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | **Total** | | | |
| | | | | **Per.** | $516,360 | $671,270 | $154,910 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| A M L Properties, Inc. (Matrix) | 49-970-04-0-7-01961 | I124985 | 2920 W. Morris St. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was over-reported by $15,820, the value has been adjusted accordlingly. | | | | **Impr.** | | | |
| Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | **Total** | | | |
| | | | | **Per.** | $58,030 | $42,210 | ($15,820) |
| Eye Center of Indiana Inc. Attn: Clark | 49-914-04-0-7-01863 | I502952 | 5912 W. 16th St. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was correctly reported, no adjustments are warranted at this time. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $93,060 | $93,060 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Johns Famous Stews | 49-101-05-0-7-00908 | A100535 | 1146 Kentucky Avenue | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $10,500, the value has been adjusted accordlingly. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $10,750 | $21,250 | $10,500 |
| Crowe Chizek & Company LLC | 49-101-05-0-7-00921 | A553540 | 536 E. Market Street | **Land** | | | |
| **Minutes:** Upon review, township agrees with petitioner's use of "the lower of cost or market for valuing inventory." | | | | **Impr.** | | | |
| Based on this agreement, returns are deemed accurate as originally filed. No adjustments are warranted at this time. | | | | **Total** | | | |
| | | | | **Per.** | $429,170 | $429,170 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Subway #11915 (Chris Lane) | 49-400-05-0-7-00927 | D113029 | 8280 Center Run Drive | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $2,680, per the County discovery rule, no value adjustment is warranted. | | | | **Total** | | | |
| | | | | **Per.** | $26,160 | $28,840 | $2,680 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Landman & Beatty | 49-500-05-0-4-00869 | 5023148 | 8860 St. Peter St. | **Land** | $436,400 | $436,400 | $0 |
| **Minutes:** Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | **Impr.** | $4,728,800 | $4,135,800 | ($593,000) |
| | | | | **Total** | $5,165,200 | $4,572,200 | ($593,000) |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Daryl Petry, P.C. | 49-674-05-0-7-00885 | F509210 | 5252 W. 38th St. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $102,180, the value has been adjusted accordingly. | | | | **Total** | | | |
| | | | | **Per.** | $3,244,590 | $3,346,770 | $102,180 |
| Tom Wood Management | 49-674-05-0-7-00895 | F512380 | 4202 Lafayette Road | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Taxpayer supplied additional information for the correct percentage for allocable expense for inventory. | | | | **Total** | | | |
| | | | | **Per.** | $3,843,730 | $3,899,630 | $55,900 |
| Deloitte Tax, LLC | 49-600-05-0-7-00833 | F552350 | 3953 Guion Lane | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was correctly reported. No value adjustment is warranted. | | | | **Total** | | | |
| | | | | **Per.** | $33,470 | $33,470 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| M M M Invest Inc. | 49-701-05-0-7-00882 | G101870 | 1651 N. Campbell Ave. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $7,040, the value has been adjusted accordingly. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $85,770 | $92,810 | $7,040 |
| Hamilton Exhibits LLC | 49-700-05-0-7-00884 | G110066 | 9150 E. 33rd St. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was under-reported by $69,220, the value has been adjusted accordingly. | | | | **Total** | | | |
| | | | | **Per.** | $1,703,020 | $1,772,240 | $69,220 |
| Malibu Wellness, Inc. | 49-700-05-0-7-00900 | G114298 | 1550 S. Franklin Road | **Land** | | | |
| **Minutes:** Based on the audit completed by the Warren Township Assessor, the personal property was under-reported by $378,700, the value has been adjusted accordingly. | | | | **Impr.** | | | |
| Per 50 IAC 4.2-12-1 Section (e) These exemptions will be permitted to taxpayers who timely file and show the amount of their claim for exemption on the proper line of the prescribed return forms? | | | | **Total** | | | |
| If the owner does not comply with the statutory procedures for obtaining an exemption, they waive the exemption. If the exemption is waived, the property is subject to taxation (IC 6-1.1-11-1). | | | | **Per.** | $93,840 | $472,540 | $378,700 |
| Per 50 IAC 4.2-12-1 Section (e) These exemptions will be permitted to taxpayers who timely file and show the amount of their claim for exemption on the proper line of the prescribed return forms | | | | | | | |
| East Campus Surgery Center, LLC | 49-701-05-0-7-00881 | G118718 | 5445 E. 16th St. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $1,620, per the County discovery rule, no value adjustment is warranted. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $1,323,660 | $1,323,660 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Circle Fabrics Inc. | 49-700-05-0-7-00889 | G502309 | 3046 N. Shadeland Ave. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was over-reported by $3,220, per the County discovery rule, no value adjustment is warranted. | | | | **Total** | | | |
| | | | | **Per.** | $96,180 | $92,960 | ($3,220) |
| Stans Auto Electric Inc. | 49-701-05-0-7-00883 | G502894 | 5115 E. 30th St. | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was over-reported by $850, per the County discovery rule, no value adjustment is warranted. | | | | **Total** | | | |
| | | | | **Per.** | $66,420 | $66,420 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Pershing Partners, LLC. | 49-901-05-0-4-00666 | 9019096 | 1432N. Pershing Av. | **Land** | $12,800 | $12,800 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $293,400 | $161,000 | ($132,400) |
| Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | **Total** | $306,200 | $173,800 | ($132,400) |
| Values carry forward to 2006 payable 2007. | | | | **Per.** | | | |
| Landman & Beatty | 49-900-05-0-3-00187 | 9027427 | 56 Port O Call Dr. | **Land** | $524,300 | $524,300 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $2,458,500 | $2,132,500 | ($326,000) |
| Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | **Total** | $2,982,800 | $2,656,800 | ($326,000) |
| Values carry forward for 2006 payable 2007. | | | | **Per.** | | | |
| Landman & Beatty | 49-900-05-0-4-00185 | 9042785 | 56 Port O Call Dr. | **Land** | $484,900 | $484,900 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $2,802,300 | $2,436,200 | ($366,100) |
| Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | **Total** | $3,287,200 | $2,921,100 | ($366,100) |
| Values carry forward for 2006 payable 2007. | | | | **Per.** | | | |
| Landman & Beatty | 49-900-05-0-4-00184 | 9042800 | 56 Port O Call Dr. | **Land** | $632,300 | $632,300 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $3,486,700 | $3,042,300 | ($444,400) |
| Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | **Total** | $4,119,000 | $3,674,600 | ($444,400) |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Landman & Beatty | 49-900-05-0-4-00186 | 9043328 | 56 Port O Call Dr. | Land | $717,600 | $717,600 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | $3,729,500 | $3,247,700 | ($481,800) |
| Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | Total | $4,447,100 | $3,965,300 | ($481,800) |
| Values carry forward for 2006 payable 2007. | | | | Per. | | | |
| Hobbs Equipment, Inc. (Jerry Cummin | 49-901-05-0-7-00925 | I112693 | Various | Land | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | | | |
| Based on the audit completed by Tax Management Associates the personal property was correctly reported. No value adjustment is warranted. | | | | Total | | | |
| | | | | Per. | $84,570 | $84,570 | $0 |
| A M L Properties, Inc. (Matrix) | 49-970-05-0-7-00896 | I124985 | 2920 W. Morris St. | Land | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $14,120, the value has been adjusted accordlingly. | | | | Impr. | | | |
| Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | Total | | | |
| | | | | Per. | $44,630 | $58,750 | $14,120 |
| LaSalle Systems Leasing | 49-901-05-0-7-00916 | I126533 | Various | Land | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $42,300, the value has been adjusted accordingly. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $322,670 | $364,970 | $42,300 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Baker & Daniels | 49-900-05-0-7-00577 | I501020 | 7601 Rockville Rd. | **Land** | | | |
| **Minutes:** Although the petitioner has made claim of "unfair trade practices" under 50 IAC 4.2-9-3(e) - Abnormal obsolescence - government action, the supply and demand issues have been faced and corrective actions taken per the petitioner. This is not deemed to be outside the normal business world. No adjustments are warranted at this time. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $19,302,270 | 19,302,270 | $0 |
| Eye Center of Indiana Inc. Attn: Clark | 49-914-05-0-7-00782 | I502952 | 5912 W. 16th St. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was correctly reported, no adjustments are warranted at this time. | | | | **Impr.** | | | |
| | | | | **Total** | | | |
| | | | | **Per.** | $107,700 | $107,700 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Baden Tax Management | 49-101-06-0-3-00011 | 1065995 | 735 Saint Paul St. | **Land** | $81,000 | $81,000 | $0 |
| **Minutes:** Correct Effective Year Built for entire building from individual year built by building section to 1948 for entire building. | | | | **Impr.** | $1,521,200 | $724,200 | ($797,000) |
| Industrial Office Condition on Cards 1 and 2 from Good to Average. | | | | **Total** | $1,602,200 | $805,200 | ($797,000) |
| | | | | **Per.** | | | |
| Stonekey Apartments, LLC | 49-101-06-0-4-01579 | 1092859 | 2400 E. Minnesota St. | **Land** | $357,800 | $357,800 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $3,372,000 | $2,529,000 | ($843,000) |
| Based on arms-length sale a negative fair market value adjustment is warranted. | | | | **Total** | $3,729,800 | $2,886,800 | ($843,000) |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Pitney Bowes Credit Corp. | 49-716-06-0-7-01570 | G114035 | 716 Various | Land | | | |
| **Minutes:** Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $6,620 | $6,620 | $0 |
| Pitney Bowes Credit Corp. | 49-761-06-0-7-01571 | G124539 | 761 Various | Land | | | |
| **Minutes:** Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $4,800 | $4,800 | $0 |
| Pitney Bowes Credit Corp. | 49-774-06-0-7-01569 | G124540 | 774 Various | Land | | | |
| **Minutes:** Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | Impr. | | | |
| Assessment for Tax District 774 was $0 for 2006 payable 2007. | | | | Total | | | |
| | | | | Per. | $0 | $0 | $0 |
| Van & Marlek & Associates, Inc. | 49-700-06-0-7-01563 | G500661 | 7145 E. 21st Street | Land | | | |
| **Minutes:** Based on the audit completed by the Warren Township Assessor, the personal property was under-reported by $97,150, the value has been adjusted accordingly. | | | | Impr. | | | |
| Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | Total | | | |
| | | | | Per. | $223,860 | $321,010 | $97,150 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Pitney Bowes Credit Corp. | 49-724-06-0-7-01572 | G502371 | 724 Various | Land | | | |
| **Minutes:** Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $2,120 | $2,120 | $0 |
| Pitney Bowes Credit Corp. | 49-701-06-0-7-01568 | G502377 | 701 Various | Land | | | |
| **Minutes:** Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $98,680 | $98,680 | $0 |
| Pitney Bowes Credit Corp. | 49-700-06-0-7-01573 | G502378 | 700 Various | Land | | | |
| **Minutes:** Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $257,580 | $257,580 | $0 |
| Pitney Bowes Credit Corp. | 49-770-06-0-7-01567 | G502383 | 770 Various | Land | | | |
| **Minutes:** Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | Impr. | | | |
| | | | | Total | | | |
| | | | | Per. | $74,930 | $74,930 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Nathan Taylor | 49-801-06-0-5-00201 | 8013074 | 3819 Graceland Av. | Land | $8,600 | $8,600 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | $87,200 | $14,800 | ($72,400) |
| Upon field inspection, property is uninhabitable. Condition to Very Poor and Grade from C+1 to C. | | | | Total | $95,800 | $23,400 | ($72,400) |
| | | | | Per. | | | |
| James Meng | 49-801-06-0-5-00233 | 8017115 | 4244 Crittenden Av. | Land | $9,700 | $9,700 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | $51,300 | $5,100 | ($46,200) |
| Per Township Site Visit: Property is uninhabitable. Condition to Very Poor. | | | | Total | $61,000 | $14,800 | ($46,200) |
| | | | | Per. | | | |
| Property Tax Group I | 49-801-06-0-5-00138 | 8021289 | 115 E. 40th St. | Land | $33,600 | $33,600 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | $253,700 | $186,400 | ($67,300) |
| Based on arms-length sale a negative fair market value adjustment is warranted. | | | | Total | $287,300 | $220,000 | ($67,300) |
| | | | | Per. | | | |
| C. Ernest Davidson | 49-801-06-0-5-00203 | 8023079 | 1814 E. 46th St. | Land | $12,600 | $12,600 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | Impr. | $108,300 | $12,500 | ($95,800) |
| Upon field inspection, property is not inhabitable. Condition to Very Poor and Grade from C-1 to D. | | | | Total | $120,900 | $25,100 | ($95,800) |
| Corrected condition of garage from Average to Fair. | | | | Per. | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Robert R. & Kathleen Gilday Blake | 49-800-06-0-5-00305 | 8041028 | 7974 N. Illinois St | **Land** | $25,500 | $25,500 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $163,000 | $144,500 | ($18,500) |
| Based on arms-length sale a negative fair market value adjustment is warranted. | | | | **Total** | $188,500 | $170,000 | ($18,500) |
| | | | | **Per.** | | | |
| Bernard & Phyllis Goldman | 49-800-06-0-5-00096 | 8056713 | 9502 Cadbury Ci | **Land** | $30,900 | $30,900 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $150,400 | $141,100 | ($9,300) |
| Based on arms-length sale a negative fair market value adjustment is warranted. | | | | **Total** | $181,300 | $172,000 | ($9,300) |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Baker & Daniels | 49-940-06-0-4-00040 | 9011992 | 2601 Fortune Ci. E. Dr. | **Land** | $1,291,900 | $1,291,900 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $5,855,200 | $2,697,700 | 3,157,500) |
| Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | **Total** | $7,147,100 | $3,989,600 | 3,157,500) |
| | | | | **Per.** | | | |
| Annette Morin | 49-900-06-0-5-01648 | 9012113 | 6704 Jackson St. | **Land** | $14,400 | $14,400 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $162,300 | $101,600 | ($60,700) |
| Based on a field inspection, corrected grade to D+1 and condition to Fair. | | | | **Total** | $176,700 | $116,000 | ($60,700) |
| Corrected neighborhood factor, new house built in older neighborhood. | | | | **Per.** | | | |
| Based on an Appraisal Report and the purchase of the subject property, the adjusted assessment is correct. | | | | | | | |
| Melba J. Fishburn | 49-901-06-0-5-00021 | 9016771 | 51 N. Holmes Av. | **Land** | $4,800 | $4,800 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $61,600 | $41,800 | ($19,800) |
| Per site inspection, corrected SF of 1st floor, basement, crawl space and porches. | | | | **Total** | $66,400 | $46,600 | ($19,800) |
| Corrected Grade to D+2 and condition to Fair. | | | | **Per.** | | | |
| Ron Anderson | 49-901-06-0-5-00112 | 9023069 | 2831 W. 10th St. | **Land** | $5,700 | $5,700 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $106,700 | $54,500 | ($52,200) |
| Per Township site visit, corrected unit count to 2, plumbing fixture count & SF of front porches. | | | | **Total** | $112,400 | $60,200 | ($52,200) |
| | | | | **Per.** | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Sheila K, Bible | 49-930-06-0-5-00148 | 9026398 | 5504 W. Minnesota St. | **Land** | $10,700 | $10,700 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $157,600 | $86,300 | ($71,300) |
| Based on a field inspection, corrected SF of house, garage, carport & open porch, shed & pool. | | | | **Total** | $168,300 | $97,000 | ($71,300) |
| Corrected year built of house, shed and pool. | | | | **Per.** | | | |
| Added a front stoop with canopy, fireplace and 1 full bath. | | | | | | | |
| Corrected grade from C+2 to C+1. | | | | | | | |
| Based on an Appraisal Report, adjusted assessent is correct. | | | | | | | |
| Robert & Beverly Blake | 49-900-06-0-5-00014 | 9041708 | 4803 W. Southern Av. | **Land** | $11,500 | $11,500 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $139,100 | $110,000 | ($29,100) |
| Based on area comparable property sales, a negative fair market value adjustment is warranted. | | | | **Total** | $150,600 | $121,500 | ($29,100) |
| Per site inspection: corrected SF, added utility shed and roof extension. | | | | **Per.** | | | |
| Landman & Beatty | 49-900-06-0-4-01225 | 9042800 | 56 Port O Call DR. | **Land** | $483,600 | $483,600 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $2,554,400 | $2,554,400 | $0 |
| Based on a capitalized value derived from income and expenses, a negative fair market value adjustment is warranted. | | | | **Total** | $3,038,000 | $3,038,000 | $0 |
| The same total income valuation was used from 2005 payable 2006; however, a cut out to parcel 9058393 removed some of the additional assessment for 2006 payable 2007. | | | | **Per.** | | | |
| There is no change in assessment due to the adjustments having been completed prior to the assessment roll. | | | | | | | |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Pinnacle Properties, #190 | 49-900-06-0-5-00211 | 9047726 | 3163 Valley Farms Rd. | **Land** | $23,200 | $21,200 | ($2,000) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $94,800 | $76,500 | ($18,300) |
| Corrected error in subject parcel land calculation. | | | | **Total** | $118,000 | $97,700 | ($20,300) |
| Discovered parcel had been placed into incorrect neighborhood. Reassigned neighborhood and petitioner agrees with updated value. | | | | **Per.** | | | |
| Pinnacle Properties #190 | 49-900-06-0-5-01615 | 9047729 | 3159 Valley Farms Road | **Land** | $24,000 | $22,000 | ($2,000) |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $92,100 | $74,300 | ($17,800) |
| Corrected error in subject parcel land calculation. | | | | **Total** | $116,100 | $96,300 | ($19,800) |
| Discovered parcel had been placed into incorrect neighborhood. Reassigned neighborhood and petitioner agrees with updated value. | | | | **Per.** | | | |
| Krista L. Walker | 49-900-06-0-5-00304 | 9056919 | 319 Red Tail Ln. | **Land** | $24,300 | $24,300 | $0 |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | $105,800 | $100,300 | ($5,500) |
| Per Township site visit: Corrected grade from C+1 to C, front porch SF & added fireplace. | | | | **Total** | $130,100 | $124,600 | ($5,500) |
| | | | | **Per.** | | | |
| Hobbs Equipment, Inc. (Jerry Cummin | 49-901-06-0-7-01763 | I112693 | Various | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the audit completed by Tax Management Associates the personal property was correctly reported. No value adjustment is warranted. | | | | **Total** | | | |
| | | | | **Per.** | $76,710 | $76,710 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| James Phillips | 49-900-06-0-7-01626 | I120374 | 260 Richie Avenue | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Petitioner had sold RV prior to 2006 assessment date. Removed estimated assessment. | | | | **Total** | | | |
| | | | | **Per.** | $2,420 | $0 | ($2,420) |
| A M L Properties, Inc. (Matrix) | 49-970-06-0-7-01577 | I124985 | 2920 W. Morris St. | **Land** | | | |
| **Minutes:** Based on the audit completed by Tax Management Associates the personal property was under-reported by $9,760, the value has been adjusted accordlingly. | | | | **Impr.** | | | |
| Assessment is sustained based on Petitioner's failure to attend, testify or provide evidence in support of claims. | | | | **Total** | | | |
| | | | | **Per.** | $34,270 | $44,030 | $9,760 |
| James David Thomas | 49-900-06-0-7-01625 | I126081 | 5389 Rockville Road | **Land** | | | |
| **Minutes:** Pursuant to I.C. 6-1.1-15-1, parties resolved the following issues through a preliminary conference. | | | | **Impr.** | | | |
| Based on the original Failure to file, the estimated assessment completed and a subsequent audit completed by the Wayne Township Assessor, the personal property was over-reported by $8,740. | | | | **Total** | | | |
| | | | | **Per.** | $9,300 | $560 | ($8,740) |
| Baker & Daniels | 49-900-06-0-7-01574 | I501020 | 7601 Rockville Road | **Land** | | | |
| **Minutes:** Although the petitioner has made claim of "unfair trade practices" under 50 IAC 4.2-9-3(e) - Abnormal obsolescence - government action, the supply and demand issues have been faced and corrective | | | | **Impr.** | | | |
| actions taken per the petitioner. This is not deemed to be outside the normal business world. No adjustments are warranted at this time. | | | | **Total** | | | |
| | | | | **Per.** | $15,907,790 | 15,907,790 | $0 |

# Property Appeals Recommended to Board

*Marion County, Indiana*

| Name | Case Number | Parcel | Property Description | | Before PTABOA | After | Change |
|---|---|---|---|---|---|---|---|
| Fred McCarter | 49-101-00-3-4-00533 | 1040432 | 621 E. Market St. | **Land** | $24,900 | $24,900 | $0 |
| **Minutes:** Based on a lack of adjustments made for a 2002 appealed assessment with similar issues - the land is correctly priced as commercial property. No adjustments are warranted at this time. | | | | **Impr.** | $26,430 | $26,430 | $0 |
| 1040432 * 2000 | | | | **Total** | $51,330 | $51,330 | $0 |
| | | | | **Per.** | | | |
| Fred McCarter | 49-101-01-3-4-00378 | 1040432 | 621 E. Market St. | **Land** | $74,700 | $74,700 | $0 |
| **Minutes:** Based on a lack of adjustments made for a 2002 appealed assessment with similar issues - the land is correctly priced as commercial property. No adjustments are warranted at this time. | | | | **Impr.** | $79,300 | $79,300 | $0 |
| 1040432 * 2001 | | | | **Total** | $154,000 | $154,000 | $0 |
| | | | | **Per.** | | | |
| Fred McCarter | 49-101-98-3-4-01171 | 1040432 | 621 E. Market St. | **Land** | $24,900 | $24,900 | $0 |
| **Minutes:** Based on a lack of adjustments made for a 2002 appealed assessment with similar issues - the land is correctly priced as commercial property. No adjustments are warranted at this time. | | | | **Impr.** | $26,430 | $26,430 | $0 |
| 1040432 * 1998 | | | | **Total** | $51,330 | $51,330 | $0 |
| | | | | **Per.** | | | |
| Fred McCarter | 49-101-99-3-4-01376 | 1040432 | 621 E. Market St. | **Land** | $24,900 | $24,900 | $0 |
| **Minutes:** Based on a lack of adjustments made for a 2002 appealed assessment with similar issues - the land is correctly priced as commercial property. No adjustments are warranted at this time. | | | | **Impr.** | $26,430 | $26,430 | $0 |
| 1040432 * 1999 | | | | **Total** | $51,330 | $51,330 | $0 |
| | | | | **Per.** | | | |

# Application For Property Tax Exemption
## Center Township Marion County
## Recommended To Board Of Review
## Application For 2006 Pay 2007

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments |
|---|---|---|---|---|---|---|
| 49-101-06-6-8-00784 | Indiana Horse Council, Inc.<br>225 S. East Street | A121916 | | | $5,400.00 | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 80%<br>Personal Property |
| 49-101-06-6-8-04072 | Indiana Health Centers, Inc.<br>120 E Market St | A110425 | | | $230,520.00 | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Personal Property |
| 49-101-06-6-8-04078 | Voiture Nationale La Societe Des 40 Hommes Et 8<br>777 N Meridian St | A108676 | | | $72,360.00 | Pursant to I.C. 6-1.1-10-25 Miscellaneous Allowed 100%<br>Personal Property |
| 49-101-06-6-8-04079 | United States Synchronized Swimming, Inc.<br>201 S. Capitol Ave | A113217 | | | $25,500.00 | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Personal Property |
| 49-101-06-6-8-04087 | IN Federation of Colored Women's Clubs, Inc.<br>2034 N Capitol Ave | 1080751 | $5,200.00 | $117,300.00<br>$122,500.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Meeting rooms |
| 49-101-06-6-8-04088 | IN Federation of Colored Women's Clubs, Inc.<br>2034 N Capitol Ave | A119725 | | | $500.00 | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Personal Property |
| 49-101-06-6-8-04089 | Indianapolis Zen Group, Inc.<br>3703 N Washington Blvd | 1068052 | $21,800.00 | $131,100.00<br>$152,900.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Church building |
| 49-101-06-6-8-04090 | Fletcher Place Community Center<br>1831 Prospect St | 1042466 | $33,700.00 | $224,200.00<br>$257,900.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Storage |
| 49-101-06-6-8-04091 | Southeast Neighborhood Development., Inc.<br>1835 Shelby St | 1035823 | $6,400.00 | $0.00<br>$6,400.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Third year request for Future building site<br>Property purchased September 25, 2002. |
| 49-101-06-6-8-04092 | Southeast Neighborhood Development., Inc.<br>1651 English Ave | 1007032 | $7,800.00 | $56,200.00<br>$64,000.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Third year request for Future building site<br>Property purchased March 21, 2003. |
| 49-101-06-6-8-04095 | Southern Cross Lodge #39<br>1544 Columbia Ave | 1054687 | $50,900.00 | $307,100.00<br>$358,000.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Offices and meeting rooms |

# Application For Property Tax Exemption
## Center Township Marion County
## Recommended To Board Of Review
## Application For 2006 Pay 2007

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments | |
|---|---|---|---|---|---|---|---|
| 49-101-06-6-8-04096 | Southern Cross Lodge #39<br>1544 Columbia Ave | A101684 | | | $150.00 | Pursant to I.C. 6-1.1-10-16 Charitable<br>Personal Property | Allowed 100% |
| 49-101-06-6-8-04114 | Mount Paran Square Apartments<br>3457 Boulevard Pl | 1090176 | $11,700.00 | $0.00<br>$11,700.00 | | Pursant to I.C. 6-1.1-10-16 Charitable<br>Building sits across land | Allowed 100% |
| 49-101-06-6-8-04115 | Intercare, Inc.<br>201 S Capitol Ave | A134502 | | | $146,400.00 | Pursant to I.C. 6-1.1-10-16 Charitable<br>Personal Property | Allowed 100% |
| 49-101-06-6-8-04119 | Caravelle Commons, LLC<br>1641 N Park Ave | 1062725 | $61,300.00 | $2,275,900.00<br>$2,337,200.00 | | Pursant to I.C. 6-1.1-10-16 Charitable<br>Low income housing | Allowed 100% |
| 49-101-06-6-8-04120 | Caravelle Commons, LLC<br>1626 Broadway St | 1079214 | $5,500.00 | $0.00<br>$5,500.00 | | Pursant to I.C. 6-1.1-10-16 Charitable<br>Parking for Low income housing | Allowed 100% |
| 49-101-06-6-8-04121 | Caravelle Commons, LLC<br>1607 Broadway St | 1090965 | $4,200.00 | $0.00<br>$4,200.00 | | Pursant to I.C. 6-1.1-10-16 Charitable<br>Parking for Low income housing | Allowed 100% |
| 49-101-06-6-8-04122 | Caravelle Commons, LLC<br>1643 N Park St | A135343 | | | $18,010.00 | Pursant to I.C. 6-1.1-10-16 Charitable<br>Personal Property | Allowed 100% |
| 49-155-06-6-8-04083 | John H. Boner Community Center<br>2202 E 10th St | 1075485 | $16,400.00 | $49,300.00<br>$65,700.00 | | Pursant to I.C. 6-1.1-10-16 Charitable<br>Parking lot for Career Corner | Allowed 100% |

# Application For Property Tax Exemption
## Lawrence Township Marion County
## Recommended To Board Of Review
## Application For 2006 Pay 2007

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments | |
|---|---|---|---|---|---|---|---|
| 49-400-06-6-8-04093 | Keystone Lodge # 251 F & AM<br>7201 N Shadeland Ave | 4018413 | $167,100.00 | $407,800.00<br>$574,900.00 | | Pursant to I.C. 6-1.1-10-16 Charitable<br>Offices and meeting rooms | Allowed 100% |
| 49-400-06-6-8-04094 | Keystone Lodge # 251 F & AM<br>7201 Shadeland Ave | D501016 | | | $1,200.00 | Pursant to I.C. 6-1.1-10-16 Charitable<br>Personal Property | Allowed 100% |
| 49-400-06-6-8-04124 | United States Tennis Association Midwest Section<br>8720 Castle Creek PW | D109461 | | | $70,970.00 | Pursant to I.C. 6-1.1-10-16 Educational<br>Personal Property | Allowed 100% |
| 49-407-06-6-8-04098 | Indiana Youth Soccer Association<br>5440 Herbert Lord Dr | D115105 | | | $30,600.00 | Pursant to I.C. 6-1.1-10-16 Charitable<br>Personal Property | Allowed 100% |
| 49-447-06-6-8-04097 | Indiana Youth Soccer Association<br>5440 Herbert Lord Rd | 4039613 | $87,100.00 | $443,100.00<br>$530,200.00 | | Pursant to I.C. 6-1.1-10-16 Charitable<br>Offices and meeting rooms | Allowed 100% |

# Application For Property Tax Exemption
## Perry Township Marion County
## Recommended To Board Of Review
## Application For 2006 Pay 2007

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** | | | Comments |
|---|---|---|---|---|---|---|
| | | | Land | Impr | Total | Personal |
| 49-500-06-6-8-01043 | American Legion Post 355<br>7610 S. Meridian St | E501878 | | | $8,140.00 | Pursant to I.C. 6-1.1-10-25 Miscellaneous Allowed 100% Personal Property |

# Application For Property Tax Exemption
## Pike Township Marion County
## Recommended To Board Of Review
## Application For 2006 Pay 2007

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr | Total | Personal | Comments | |
|---|---|---|---|---|---|---|---|---|
| 49-600-06-6-8-04125 | North-American Interfraternity Confernece<br>3901 W 86th St | F508530 | | | | $36,550.00 | Pursant to I.C. 6-1.1-10-16 Educational Personal Property | Allowed 100% |

# Application For Property Tax Exemption
## Warren Township Marion County
## Recommended To Board Of Review
## Application For 2006 Pay 2007

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments | |
|---|---|---|---|---|---|---|---|
| 49-700-06-6-8-04081 | Fatima Home Association, Inc.<br>1040 N Post Rd | 7034656 | $296,400.00 | $176,000.00<br>$472,400.00 | | Pursant to I.C. 6-1.1-10-16 Charitable<br>Offices and meeting rooms | Allowed 100% |
| 49-700-06-6-8-04082 | Fatima Home Association, Inc.<br>1040 N Post Rd | G501776 | | | $9,920.00 | Pursant to I.C. 6-1.1-10-16 Charitable<br>Personal Property | Allowed 100% |
| 49-701-06-6-8-04084 | Institute for Forensic Imaging Foundation, Inc.<br>338 S Arlington Ave | G120844 | | | $13,050.00 | Pursant to I.C. 6-1.1-10-16 Charitable<br>Personal Property | Allowed 100% |
| 49-701-06-6-8-04099 | Local Union 98 Building Corp.<br>E Shimer Ave | 7012202 | $13,000.00 | $0.00<br>$13,000.00 | | Pursant to I.C. 6-1.1-10-23 Fraternal<br>Parking lot | Allowed 100% |
| 49-701-06-6-8-04100 | Local Union 98 Building Corp.<br>E Shimer Ave | 7012203 | $9,100.00 | $0.00<br>$9,100.00 | | Pursant to I.C. 6-1.1-10-23 Fraternal<br>Parking lot | Allowed 100% |
| 49-701-06-6-8-04101 | Local Union 98 Building Corp.<br>E Shimer Ave | 7012204 | $9,100.00 | $0.00<br>$9,100.00 | | Pursant to I.C. 6-1.1-10-23 Fraternal<br>Parking lot | Allowed 100% |
| 49-701-06-6-8-04102 | Local Union 98 Building Corp.<br>E Shimer Ave | 7012205 | $9,100.00 | $0.00<br>$9,100.00 | | Pursant to I.C. 6-1.1-10-23 Fraternal<br>Parking lot | Allowed 100% |
| 49-701-06-6-8-04103 | Local Union 98 Building Corp.<br>E Shimer Ave | 7012206 | $13,000.00 | $0.00<br>$13,000.00 | | Pursant to I.C. 6-1.1-10-23 Fraternal<br>Building sits across land | Allowed 100% |
| 49-701-06-6-8-04104 | Local Union 98 Building Corp.<br>E Shimer Ave | 7012207 | $9,100.00 | $0.00<br>$9,100.00 | | Pursant to I.C. 6-1.1-10-23 Fraternal<br>Building sits across land | Allowed 100% |
| 49-701-06-6-8-04105 | Local Union 98 Building Corp.<br>E Shimer Ave | 7012208 | $12,300.00 | $0.00<br>$12,300.00 | | Pursant to I.C. 6-1.1-10-23 Fraternal<br>Building sits across land | Allowed 100% |
| 49-701-06-6-8-04106 | Local Union 98 Building Corp.<br>E Shimer Ave | 7012209 | $13,900.00 | $0.00<br>$13,900.00 | | Pursant to I.C. 6-1.1-10-23 Fraternal<br>Building sits across land | Allowed 100% |
| 49-701-06-6-8-04107 | Local Union 98 Building Corp.<br>550 S Audbon Rd | 7012210 | $7,000.00 | $268,000.00<br>$275,000.00 | | Pursant to I.C. 6-1.1-10-23 Fraternal<br>Offices and meeting rooms | Allowed 100% |

# Application For Property Tax Exemption
## Warren Township Marion County
## Recommended To Board Of Review
## Application For 2006 Pay 2007

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments |
|---|---|---|---|---|---|---|
| 49-701-06-6-8-04108 | Local Union 98 Building Corp.<br>E Shimer Ave | 7012211 | $13,600.00 | $0.00<br>$13,600.00 | | Pursant to I.C. 6-1.1-10-23 Fraternal Allowed 100%<br>Building sits across land |
| 49-701-06-6-8-04109 | Local Union 98 Building Corp.<br>550 S Audubon Rd | G503119 | | | $8,850.00 | Pursant to I.C. 6-1.1-10-23 Fraternal Allowed 100%<br>Personal Property |
| 49-701-06-6-8-04113 | Prince Hall Grand Lodge<br>5605 E 38th St | 7005504 | $5,600.00 | $0.00<br>$5,600.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Parking lot |
| 49-701-06-6-8-04123 | Grandview One, Inc.<br>5626 E 16th St | 7005357 | $20,300.00 | $314,700.00<br>$335,000.00 | | Pursant to I.C.36-1-10-18 Political Subdivision Allowed 66%<br>Leased to Family Social Services Administration<br>Term of lease is month to month. |

# Application For Property Tax Exemption
## Washington Township Marion County
## Recommended To Board Of Review
## Application For 2006 Pay 2007

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr | Total | Personal | Comments |
|---|---|---|---|---|---|---|---|
| 49-800-06-6-8-03780 | The Historic Amusement Foundation, Inc.<br>7510 Allisonville Rd | H109519 | | | | $19,560.00 | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100% Personal Property |
| 49-800-06-6-8-04077 | Leukemia & Lymphoma Society, Inc. - Indiana Chapter<br>921 E 86th St | H122948 | | | | $14,680.00 | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100% Personal Property |
| 49-800-06-6-8-04116 | Indiana Center for Family, School Community Partners<br>921 E 86th St | H137564 | | | | $16,160.00 | Pursant to I.C. 6-1.1-10-16 Educational Allowed 100% Personal Property |
| 49-800-06-6-8-04117 | Experiential Learning & Entrepreneurship Foundation<br>7435 N Keystone Ave | 8051642 | $879,700.00 | $1,353,800.00 | $2,233,500.00 | | Pursant to I.C. 6-1.1-10-16 Educational Allowed 100% Junior Achievement Offices and learning facility for students on job skills and entrepreneurship learning. |
| 49-800-06-6-8-04118 | Experiential Learning & Entrepreneurship Foundation<br>7435 Keystone Ave | H138432 | | | | $393,350.00 | Pursant to I.C. 6-1.1-10-16 Educational Allowed 100% Personal Property |
| 49-801-06-6-8-04080 | Dyslexia Institute of Indiana, Inc.<br>2511 E 46th St | H127563 | | | | $18,100.00 | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100% Personal Property |

# Application For Property Tax Exemption
## Wayne Township Marion County
## Recommended To Board Of Review
## Application For 2006 Pay 2007

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments |
|---|---|---|---|---|---|---|
| 49-900-06-6-8-04086 | United Food & Commercial Workers Local 917<br>5638 Professional Ci | I502799 | | | $73,740.00 | Pursant to I.C. 6-1.1-10-16 Educational Allowed 100%<br>Personal Property |
| 49-901-06-6-8-04073 | Hoosier Veterans Assistance Foundation<br>1051 N Goodlet | 9019693 | $3,700.00 | $0.00<br>$3,700.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Lot adjacent to 1041 N Goodlet which is exempt. |
| 49-940-06-6-8-04085 | United Food & Commercial Workers Local 917<br>5638 Professional Ci | 9041996 | $5,320.00 | $727,800.00<br>$733,120.00 | | Pursant to I.C. 6-1.1-10-16 Educational Allowed 100%<br>Offices and meeting rooms |

# Application For Property Tax Exemption
## Center Township Marion County
## Recommended To Board Of Review
## Application For 2007 Pay 2008

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments |
|---|---|---|---|---|---|---|
| 49-101-07-6-8-00004 | College Mentors for Kids<br>1060 N. Capitol Ave | A135124 | | | $2,530.00 | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Personal Property |
| 49-101-07-6-8-00092 | Little League Baseball & Softball, Inc.<br>2005 N Sherman Dr | 1050024 | $66,100.00 | $1,100.00<br>$67,200.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Baseball and softball fields. |
| 49-101-07-6-8-00093 | Shepherd Community, Inc.<br>4107 E Washington St | 1089499 | $602,600.00 | $530,700.00<br>$1,133,300.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Community Center |
| 49-101-07-6-8-00094 | Independent Colleges of Indiana, Inc.<br>3135 N Meridian St | 1025783 | $168,000.00 | $596,200.00<br>$764,200.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Offices |
| 49-101-07-6-8-00102 | Faith Fellowship Apostolic Church<br>1060 Villa Ave | 1097168 | $30,100.00 | $57,700.00<br>$87,800.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Church building |
| 49-101-07-6-8-00103 | Faith Fellowship Apostolic Church<br>1060 Villa Ave | A140223 | | | $8,200.00 | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Personal Property |
| 49-101-07-6-8-00104 | Hertz Indianapolis One LLC<br>151 N Delaware St | 1042179 | $147,200.00 | $1,921,600.00<br>$2,068,800.00 | | Pursant to I.C.36-1-10-18 Political Subdivision Allowed 12%<br>Leased to Marion County Public Defender<br>Term of lease is July 1, 2007 thru June 30, 2017 |
| 49-101-07-6-8-00105 | Hertz Indianapolis One LLC<br>221 E Ohio St | 1056438 | $187,900.00 | $86,600.00<br>$274,500.00 | | Pursant to I.C.36-1-10-18 Political Subdivision Allowed 12%<br>Leased to Marion County Public Defender<br>Term of lease is July 1, 2007 thru June 30, 2017 |
| 49-101-07-6-8-00106 | Hertz Indianapolis One LLC<br>251 E Ohio St | 1005124 | $250,400.00 | $4,416,300.00<br>$4,666,700.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Leased to Marion County Prosecutor<br>Term of lease is February 28, 2003 thru February 27, 2013. |
| 49-101-07-6-8-00107 | BRS LP<br>1102 Waterway | 1099754 | $38,000.00 | $197,900.00<br>$235,900.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 26%<br>Leased to Indiana University<br>Term of lease is February 1, 2001 thru July 31, 2007. |

# Application For Property Tax Exemption
## Center Township Marion County
## Recommended To Board Of Review
## Application For 2007 Pay 2008

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments |
|---|---|---|---|---|---|---|
| 49-101-07-6-8-00108 | BRS LP<br>1000 Waterway Bl | 1001015 | $13,600.00 | $185,300.00<br>$198,900.00 | | Pursant to I.C. 6-1.1-10-16 Educational Allowed 16%<br>Leased to Claude McNeal Theatre Productions<br>Term of Lease is November 11, 2006 thru Ocotber 31, 2007<br>Leased to IU School of Science<br>Term of lease is June 1, 2005 thru May 31, 2012. |
| 49-101-07-6-8-00109 | Horizion Christian Fellowship Central<br>1634 Barth Ave | 1024300 | $4,200.00 | $0.00<br>$4,200.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Greenspace and play space for charter school. |
| 49-101-07-6-8-00115 | Timmy Foundation, Inc.<br>22 E 22nd St | A140234 | | | $7,590.00 | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Personal Property |
| 49-101-07-6-8-00124 | Plainfield Christian Church<br>1802 W Washington St | 1030788 | $24,300.00 | $100,000.00<br>$124,300.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Church building |
| 49-101-07-6-8-00126 | Otterbein United Methodist Church<br>Parcel Frozen | 1091864 | $0.00 | $0.00<br>$0.00 | | EXEMPTION DISALLOWED<br>Parcel is frozen and combined with 1030377 which is exempt. |
| 49-101-07-6-8-00127 | Otterbein United Methodist Church<br>5005 E 21st St | 1089183 | $10,600.00 | $54,200.00<br>$64,800.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Sunday school rooms |
| 49-101-07-6-8-00128 | Otterbein United Methodist Church<br>5005 E 21st St | 1093872 | $1,600.00 | $0.00<br>$1,600.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Parking lot |
| 49-101-07-6-8-00129 | Otterbein United Methodist Church<br>5023 E 21st St | 1030377 | $42,700.00 | $338,300.00<br>$381,000.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Church building |
| 49-101-07-6-8-00130 | Otterbein United Methodist Church<br>Parcel Frozen | 1006138 | $0.00 | $0.00<br>$0.00 | | EXEMPTION DISALLOWED<br>Parcel is frozen and combined with 1030377 which is exempt. |
| 49-101-07-6-8-00131 | Otterbein United Methodist Church<br>Parcel Frozen | 1091865 | $0.00 | $0.00<br>$0.00 | | EXEMPTION DISALLOWED<br>Parcel is frozen and combined with 1030377 which is exempt. |
| 49-101-07-6-8-00132 | Otterbein United Methodist Church<br>5009 E 21st St | A558140 | | | $148,000.00 | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Personal Property |

# Application For Property Tax Exemption
## Center Township Marion County
## Recommended To Board Of Review
## Application For 2007 Pay 2008

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments |
|---|---|---|---|---|---|---|
| 49-101-07-6-8-00138 | Pentecostal Church of God<br>3009 N Gale St | 1032341 | $4,700.00 | $43,800.00<br>$48,500.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Future building site<br>Property purchased February 7, 2007. |
| 49-101-07-6-8-00139 | Woodside United Methodist Church<br>263 S Chester Ave | 1049590 | $16,100.00 | $109,300.00<br>$125,400.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Parsonage |
| 49-101-07-6-8-00142 | True Victory, Inc.<br>1566 Columbia Ave | 1044321 | $8,300.00 | $53,400.00<br>$61,700.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Church building |
| 49-101-07-6-8-00143 | Cosmo Knight Club<br>3338 N Illinois St | 1052369 | $118,800.00 | $55,200.00<br>$174,000.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Offices and meeting rooms |
| 49-101-07-6-8-00144 | Cosmo Knight Club<br>3338 N Illinois St | A518280 | | | $24,000.00 | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Personal Property |
| 49-101-07-6-8-00154 | South Calvary Missionary Baptist Church<br>1106 S Kenwood Ave | 1076916 | $2,700.00 | $0.00<br>$2,700.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>First year request for Future building site<br>Property purchased July 10, 2001. |
| 49-101-07-6-8-00160 | Hoosier Veterans Assistance Foundation<br>1310 N Olney St | 1021395 | $8,400.00 | $30,300.00<br>$38,700.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Housing for Homeless Veterans. |
| 49-101-07-6-8-00161 | Church of God in Christ Robinson Temple<br>1437 Dr M King Jr St | 1077822 | $11,900.00 | $10,500.00<br>$22,400.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>First year request for Future building site<br>Property purchased July 21, 2006. |
| 49-101-07-6-8-00162 | Church of God in Christ Robinson Temple<br>Parcel Frozen | 1033334 | $0.00 | $0.00<br>$0.00 | | EXEMPTION DISALLOWED<br>Parcel is frozen and combined with 1077822 which is exempt. |
| 49-101-07-6-8-00172 | Fellowship Baptist Church<br>3842 E New York St | 1102709 | $5,000.00 | $46,200.00<br>$51,200.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>First year request for Future building site<br>Property purchased June 21, 2006. |
| 49-101-07-6-8-00173 | Fellowship Baptist Church<br>3846 E New York St | 1102710 | $0.00 | $0.00<br>$0.00 | | EXEMPTION DISALLOWED<br>Parcel is not assessed |

# Application For Property Tax Exemption
## Center Township Marion County
## Recommended To Board Of Review
## Application For 2007 Pay 2008

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments |
|---|---|---|---|---|---|---|
| 49-101-07-6-8-00176 | Trinity Fellowship Church of God<br>438 Saint Peter St | 1090255 | $78,300.00 | $704,200.00<br>$782,500.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Church building |
| 49-101-07-6-8-00177 | Trinity Fellowship Church of God<br>Parcel Frozen | 1003027 | $0.00 | $0.00<br>$0.00 | | EXEMPTION DISALLOWED<br>Parcel is frozen and combined with 1003028 which is already exempt. |
| 49-101-07-6-8-00178 | Trinity Fellowship Church of God<br>Parcel Frozen | 1050596 | $0.00 | $0.00<br>$0.00 | | EXEMPTION DISALLOWED<br>Parcel is frozen and combined with parcel 1003028 which is already exempt. |
| 49-101-07-6-8-00185 | St. Johns Missionary Baptist Church<br>1635 Dr A J Brown Ave | 1041371 | $4,000.00 | $15,000.00<br>$19,000.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Storage |
| 49-101-07-6-8-00186 | St. Johns Missionary Baptist Church<br>1639 Dr A J Brown Ave | 1041372 | $4,000.00 | $15,000.00<br>$19,000.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>First year request for Future building site<br>Property purchased July 29, 2006 |
| 49-101-07-6-8-00187 | St. Johns Missionary Baptist Church<br>1643 Dr. A J Brown Ave | 1041373 | $4,000.00 | $15,000.00<br>$19,000.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>First year request for Future building site<br>Property purchased July 29, 2006 |
| 49-101-07-6-8-00188 | St. Johns Missionary Baptist Church<br>1731 N Arsenal Ave | 1016116 | $3,500.00 | $51,900.00<br>$55,400.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>First year request for Future building site<br>Property purchased July 29, 2006. |
| 49-101-07-6-8-00189 | St. John Forerunner Orthodox Church<br>1411 Blaine Ave | 1061538 | $10,300.00 | $63,900.00<br>$74,200.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>First year request for Future building site<br>Property purchased September 26, 2006. |
| 49-101-07-6-8-00197 | Grace Missionary Baptist Church<br>1515 N College Ave | 1035993 | $10,600.00 | $149,700.00<br>$160,300.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>First year request for Future building site<br>Property purchased February 12, 2007. |
| 49-148-07-6-8-00114 | Timmy Foundation, Inc.<br>22 E 22nd St | 1063113 | $57,200.00 | $118,800.00<br>$176,000.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Offices and meeting rooms |

# Application For Property Tax Exemption
## Decatur Township Marion County
## Recommended To Board Of Review
## Application For 2007 Pay 2008

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** | | | | Comments | |
|---|---|---|---|---|---|---|---|---|
| | | | Land | Impr | Total | Personal | | |
| 49-200-07-6-8-00123 | Builders on the Rock Church, Inc.<br>3101 S Collier St | B105336 | | | | $500.00 | Pursant to I.C. 6-1.1-10-16 Religious Personal Property | Allowed 100% |

# Application For Property Tax Exemption
## Franklin Township Marion County
## Recommended To Board Of Review
## Application For 2007 Pay 2008

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments | |
|---|---|---|---|---|---|---|---|
| 49-300-07-6-8-00140 | Grace Evangelical Church<br>7202 S Arlington Ave | 3016158 | $13,700.00 | $0.00<br>$13,700.00 | | Pursant to I.C. 6-1.1-10-16 Religious<br>First year request for Future building site<br>Property purchased January 19, 2007. | Allowed 100% |
| 49-300-07-6-8-00169 | Lighthouse Baptist Church<br>6144 Glebe Dr | 3014486 | $21,500.00 | $82,600.00<br>$104,100.00 | | Pursant to I.C. 6-1.1-10-16 Religious<br>Parsonage | Allowed 100% |

# Application For Property Tax Exemption
## Lawrence Township Marion County
## Recommended To Board Of Review
## Application For 2007 Pay 2008

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** | | | Comments | |
|---|---|---|---|---|---|---|---|
| | | | Land | Impr<br>Total | Personal | | |
| 49-407-07-6-8-00110 | Lawrence United Methodist Church<br>5200 N Shadeland Ave | 4009775 | $232,800.00 | $3,256,600.00<br>$3,489,400.00 | | Pursant to I.C. 6-1.1-10-16 Religious<br>Church building | Allowed 100% |
| 49-407-07-6-8-00111 | Lawrence United Methodist Church<br>5200 N Shadeland Ave | 4009776 | $54,300.00 | $0.00<br>$54,300.00 | | Pursant to I.C. 6-1.1-10-16 Religious<br>Parking lot | Allowed 100% |
| 49-407-07-6-8-00112 | Lawrence United Methodist Church<br>5200 N Shadeland Ave | D503460 | | | $100,000.00 | Pursant to I.C. 6-1.1-10-16 Religious<br>Personal Property | Allowed 100% |

# Application For Property Tax Exemption
## Perry Township Marion County
## Recommended To Board Of Review
## Application For 2007 Pay 2008

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments | |
|---|---|---|---|---|---|---|---|
| 49-500-07-6-8-00136 | Southport Church of the Nazarene<br>902 E Southport Rd | 5013341 | $77,100.00 | $44,700.00<br>$121,800.00 | | Pursant to I.C. 6-1.1-10-16 Religious<br>Parking lot | Allowed 100% |
| 49-500-07-6-8-00179 | Indianapolis Baptist Temple<br>4002 E Southport Rd | E127417 | | | $1,000.00 | Pursant to I.C. 6-1.1-10-16 Religious<br>Personal Property | Allowed 100% |
| 49-574-07-6-8-00171 | House of Refuge Full Gospel Church<br>3228 S Keystone Ave | 5004626 | $26,600.00 | $49,700.00<br>$76,300.00 | | Pursant to I.C. 6-1.1-10-16 Religious<br>Church building | Allowed 100% |

# Application For Property Tax Exemption
## Warren Township Marion County
## Recommended To Board Of Review
## Application For 2007 Pay 2008

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments |
|---|---|---|---|---|---|---|
| 49-700-07-6-8-00085 | CFF Stonybrook LLC<br>3036 N Redskin Dr | 7003570 | $282,900.00 | $3,897,300.00<br>$4,180,200.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 98%<br>Low income housing |
| 49-700-07-6-8-00117 | Eastern Star Missionary Baptist Church<br>2101 N German Church Rd | 7005992 | $435,600.00 | $3,411,700.00<br>$3,847,300.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Church building |
| 49-701-07-6-8-00116 | Eastern Star Missionary Baptist Church<br>3026 N Priscilla Ave | 7017725 | $14,700.00 | $32,300.00<br>$47,000.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>First year request for Future building site<br>Property purchased March 1, 2007. |
| 49-701-07-6-8-00180 | Irvington Community School, Inc.<br>6705 E Juliam Ave | 7045081 | $139,300.00 | $2,082,100.00<br>$2,221,400.00 | | Pursant to I.C. 6-1.1-10-16 Educational Allowed 100%<br>Charter School |
| 49-701-07-6-8-00181 | Irvington Community School, Inc.<br>6705 E Julian Ave | G121209 | | | $226,300.00 | Pursant to I.C. 6-1.1-10-16 Educational Allowed 100%<br>Personal Property |
| 49-701-07-6-8-00182 | Irvington Community School, Inc.<br>6040 E Pleasant Run PW | 7010231 | $213,100.00 | $48,400.00<br>$261,500.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Charter High School |

# Application For Property Tax Exemption
## Washington Township Marion County
## Recommended To Board Of Review
## Application For 2007 Pay 2008

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments |
|---|---|---|---|---|---|---|
| 49-800-07-6-8-00134 | Indiana Lions Eye Bank, Inc.<br>727 E 86th St | 8052922 | $170,100.00 | $578,600.00<br>$748,700.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Offices and storage |
| 49-800-07-6-8-00170 | Angalican Chapel of the Resurrection<br>5733 Michigan Rd | 8005042 | $31,800.00 | $148,500.00<br>$180,300.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Church building |
| 49-800-07-6-8-00183 | Indiana High School Athletic Association<br>9150 N Meridian St | 8051254 | $679,000.00 | $1,785,100.00<br>$2,464,100.00 | | Pursant to I.C. 6-1.1-10-16 Educational Allowed 100%<br>Administrative Offices |
| 49-800-07-6-8-00184 | Indiana High School Athletic Association<br>9150 Meridian St | H517601 | | | $248,370.00 | Pursant to I.C. 6-1.1-10-16 Educational Allowed 100%<br>Personal Property |
| 49-801-07-6-8-00133 | Community Action of Greater Indpls<br>2626 E 46th St | 8048565 | $148,200.00 | $631,800.00<br>$780,000.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 90%<br>Offices and meeting rooms |
| 49-801-07-6-8-00141 | Uplifting Spirit Church in Christ/Steve Scott<br>4501 Evanston Ave | 8020366 | $5,200.00 | $63,100.00<br>$68,300.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Church building |
| 49-801-07-6-8-00167 | Institute of Divine Metaphysical Research<br>6070 Keystone Ave | H134246 | | | $3,510.00 | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Personal Property |

# Application For Property Tax Exemption
## Wayne Township Marion County
## Recommended To Board Of Review
## Application For 2007 Pay 2008

06/14/2007

| Case # | Name/Address | Parcel # | ***** Exemption ***** Land | Impr / Total | Personal | Comments |
|---|---|---|---|---|---|---|
| 49-900-07-6-8-00077 | Indianapolis Wesleyan Holiness Church, Inc.<br>1510 Mary Dr | 9013513 | $12,300.00 | $86,400.00<br>$98,700.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Church building |
| 49-900-07-6-8-00137 | Indiana Properties Group LLC<br>10 S Mickley Ave | 9051549 | $54,400.00 | $0.00<br>$54,400.00 | | Pursant to I.C.36-1-10-18 Political Subdivision Allowed 85%<br>Leased to Bureau of Motor Vehicles<br>Term of lease is June 1, 2006 thru May 31, 2016. |
| 49-900-07-6-8-00193 | Jameson Inc.<br>2001 S Brdigeport Rd | 9034702 | $11,300.00 | $0.00<br>$11,300.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Camp for children with health and family issues |
| 49-900-07-6-8-00194 | Jameson Inc.<br>2001 S Bridgeport Rd | 9009317 | $23,900.00 | $0.00<br>$23,900.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Camp for children with health and family issues |
| 49-900-07-6-8-00195 | Jameson Inc.<br>2001 S Bridgeport Rd | 9009318 | $155,200.00 | $935,500.00<br>$1,090,700.00 | | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Camp for children with health and family issues |
| 49-900-07-6-8-00196 | Jameson Inc.<br>2001 Bridgeport Rd | I501568 | | | $39,620.00 | Pursant to I.C. 6-1.1-10-16 Charitable Allowed 100%<br>Personal Property |
| 49-901-07-6-8-00095 | Greater Faith Missionary Baptist Church<br>1023 Sharon Ave | 9017955 | $3,500.00 | $38,500.00<br>$42,000.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>Church building |
| 49-901-07-6-8-00155 | New Direction Worship Center<br>717 King Ave | 9018384 | $3,600.00 | $15,000.00<br>$18,600.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>First year request for Future building site<br>Property purchased June 28, 2006. |
| 49-901-07-6-8-00156 | New Direction Worship Center<br>725 King Ave | 9018320 | $3,500.00 | $11,300.00<br>$14,800.00 | | Pursant to I.C. 6-1.1-10-16 Religious Allowed 100%<br>First year request for Future building site<br>Property purchased June 27, 2006 |

| | | |
|---|---|---|
| STATE OF INDIANA | ) | BEFORE THE MARION COUNTY PROPERTY |
| | ) ss: | TAX ASSESSMENT BOARD OF APPEALS |
| COUNTY OF MARION | ) | |

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| | | ) |
| | | ) |
| GREYSTOKE 5902, LLC | | ) |
| | | ) |
| | PETITIONER | ) |
| | | ) |

**FINDINGS OF FACT AND RECOMMENDATION TO GRANT PETITION**

GREYSTOKE 5902, LLC ("Petitioner"), having appeared by counsel and in person before the MARION COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS (the "Board"), on Petitioner's PETITION FOR WAIVER OR REDUCTION OF PROPERTY TAXES AGAINST A BROWNFIELD [PETITION FORM 137BR] (the "Petition"), relating to certain real estate located at 5902 E. 34th Street, Indianapolis, Indiana, Tax Parcel No. 7019698 (the "Property"), at a duly called meeting of the Board in Room 1121, 200 E. Washington Street, Indianapolis, Indiana on April 27, 2007;

And, said Petition being in the following words and figures to-wit:

(H.I.)

And, the Board, after due consideration of the Petition and being duly advised in the premises now makes the following FINDINGS:

1. The Petitioner filed its Petition with the Marion County Auditor on September 18, 2006 pursuant to IC 6-1.1-45.5-2.

2. Prior to May 23, 2003, the Property was owned by Bowes Industries, Inc. Bowes Industries, Inc. ceased operating business and dissolved in the late 1990s. The Property was placed in a Receivership pursuant to a foreclosure proceeding in Marion County Superior Court,

titled Bank One, Indiana, N.A. vs. Bowes Industries, Inc., Cause No. 49D01-0011-CP-1584 (the "Receivership").

3. The Property was acquired by Petitioner from the Receivership by Receiver's Deed dated May 23, 2003, recorded as Instrument No. 2003-0111852 in the Office of the Recorder of Marion County, Indiana. The Petitioner is the current owner of the Property.

4. Real property taxes assessed against the Property became delinquent prior to 2001 and the current delinquent tax liability against the Property is Three Hundred Eighty-Five Thousand Four Hundred Forty-Three Dollars and Twenty-Two Cents ($385,443.22) the "Delinquent Tax Liability"). The Delinquent Tax Liability arose before the Petitioner's acquisition of the Property. The Petition seeks to obtain a waiver of the full amount of the Delinquent Tax Liability.

5. The Indiana Department of Environmental Management ("IDEM") stated in its letter dated September 15, 2004 (a copy of which is attached to the Petition) that the Property is contaminated by several contaminants in violation of applicable environmental laws and regulations which impact the habitability of the Property. The Indiana Finance Authority also recognized in its letter dated September 13, 2005 (a copy of which is attached to the Petition) that the Property is a brownfield. IDEM has determined that the Property is a brownfield within the meaning of IC 13-11-2-19.3.

6. The conditions existing on the Property which prevented and would continue to prevent the sale or transfer of title to the Property to the county include without limitation,

a. Environmental assessments dating back to at least 1989 confirm the presence of contaminants in the soil and water on and under the Property and suggest that adjacent properties may be affected as well.

b. The Property was abandoned by its now defunct prior owner. A Receiver was

appointed but insufficient monies existed in the Receivership to remediate the contaminants on the Property.

c. IDEM acknowledges that the Property is a brownfield, as defined in IC13-11-2-19.3.

d. The ground water pump-and-treat remediation system installed by the prior owner in 1992 has been ineffective to remediate the contaminants on the Property.

e. Current estimates of the cost to remediate the contaminants on the Property are approximately Two Million Six Hundred Thousand Dollars ($2,600,000.00).

f. The extent of the contamination of the Property and the cost to remediate the contamination on the Property prevent the sale or transfer of title to the county.

7. The Petitioner's plan for addressing the contaminants on the Property includes the following:

a. Petitioner has contracted with environmental attorneys and environmental engineers to assess the degree of contamination of the Property and develop a detailed plan for remediation.

b. IDEM is involved, and Petitioner will continue to coordinate with IDEM, in the recommendations for developing and implementing the plan for remediation.

c. To help pay for the cost of remediation, Petitioner initiated and recently settled a lawsuit to recover insurance proceeds under historical insurance policies carried on the Property (the "Litigation"). The net amount of money from such settlement of the Litigation, after payment of attorneys' fees and costs of the Litigation, available for use in mitigating contamination of the Property is anticipated to be approximately One Million Dollars ($1,000,000.00).

d. Petitioner has developed a plan to utilize chemical oxidation and enhanced bio-remedation, which includes injecting substances into the contaminated ground water under the Property, which substances are intended to break down the organic compounds and to enhance naturally occurring bacteria which also breaks down the organic compounds in the ground water. Such plan is subject to approval by IDEM and will be implemented on a schedule approved by IDEM and monitored by IDEM.

8. At the time Petitioner acquired the Property, the Property was in disrepair and suffered deterioration and vandalism. The Petitioner repaired the building on the Property and converted the vacant, single tenant building into a multi-tenant light industrial facility, which is now partially occupied by tenants who are locally based small businesses. The future intended

use of the Property is the continued operation of light industrial facilities, with the expectation that after remediation, the Property will be attractive to national or regional tenants and will be able to be financed by traditional lenders, neither of which is possible now due to the presence of contaminants on the Property.

9. The Petitioner did not have an ownership interest in the prior owner, has not had an ownership interest in any entity that contributed to the contaminants on the Property, and has not contributed to the contaminants on the Property.

10. No part of the delinquent tax liability can reasonably be collected from a person other than the Petitioner.

11. The plan for addressing the contaminants on the Property presented by Petitioner will enable remediation of contaminants in a viable manner and is in the best interests of the community.

12. Funds from the Litigation are available for and are earmarked specifically for mitigation costs. Such funds allow the initiation of remediation efforts on the Property but the anticipated cost of remediating the contamination on the Property exceeds the currently available funds. Rental income from the Property must be used for maintenance and operating costs of the Property. Insufficient funds are available to pay the Delinquent Tax Liability. A waiver of the Delinquent Tax Liability will facilitate the ability of Petitioner to pay future taxes as they become due and will facilitate the ability of Petitioner to commit additional funding toward the remediation of the Property and enhance the attractiveness of the Property for business tenants. The waiver of the Delinquent Tax Liability is in the public interest and will facilitate development and use of the Property.

NOW THEREFORE, being duly advised, the Marion County Property Tax Assessment Board of Appeals hereby RECOMMENDS that the Petitioner's Petition for Waiver or Reduction of Property Taxes Against a Brownfield in the full amount of the Delinquent Tax Liability be GRANTED.

Dated:_____

MARION COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS

By: _____

By: _____

By: _____

By: _____

By: _____