

WHAT TO EXPECT AT THE PTABOA MEETING

What is the PTABOA?

The Property Tax Assessment Board of Appeals (PTABOA) is a five member board that hears all property tax appeals in Lake County. The Board is an unbiased decision maker and does not represent any particular side. Meetings are officially noticed and are always open to the public.

General Conduct at the Meeting

While waiting in the gallery for your appeal to be heard, please observe courteous conduct (e.g., do not talk loudly, and turn off or silence all electronic devices). Any disruptive behavior by a party may result in closing the proceedings and dismissal of the case.

Procedure During Hearing

At the time of your hearing, please be prepared to present your evidence and testimony to the Board. If you have documents to present as evidence, we ask that you bring a copy for each board member (5), a copy for the assessor, and a copy for yourself. **Any evidence you plan to present to the Board must be shared with your hearing officer (and vice versa) prior to the hearing, otherwise a continuance may be issued.** (IC 6-1.1-15-1.2(a))

Types of evidence may include, but are not limited to, the following:

- Appraisals
- A sale of the subject property
- Sales of comparable properties relevant to the year under appeal
- Income information
- Construction costs (for newer properties)

Any party presenting evidence or testifying will be sworn in by the Board. Hearings are limited to no more than a total of 15 minutes. Each side will be given 5 minutes to present their case and 5 minutes for rebuttal. The Board may grant special exceptions on a case-by-case basis and may ask questions of any party or witness at any time.

After Your Hearing

After your hearing, the Board will deliberate. In many cases, deliberations are deferred until the end of the meeting. A determination may be made at that time, or at a subsequent meeting. You will receive written notification. **Failure to appear for your scheduled hearing may result in a \$50 fine imposed by the Board for each parcel scheduled for hearing**, and the appeal may be dismissed. If you disagree with the Board's decision, you may file an appeal with the Indiana Board of Tax Review (IBTR) within 45 days of the PTABOA issued determination.

This document is in no way a complete and comprehensive guide to appeals, nor should it be considered legal advice. Please refer to IC 6-1.1-15 for further information on PTABOA legal requirements. Information regarding your assessment and other properties is available online at www.xsoftin.com/lake.