

Procedures for Lake County PTABOA Hearings^{1 2}

[BEGINNING PROCEDURES]

Hearing Introduction

The Board shall commence the hearing by providing:

- **The hearing date;**
- **Applicable law (I.C. 6-1.1-15-1.2);**
- **Parcel number(s) for the property at issue; and**
- **The assessment year(s) at issue**

The Board must ensure the parties agree to the facts presented:

“This is a property tax assessment hearing being held before the Lake County Property Tax Assessment Board of Appeals on this [DATE] day of [MONTH] and is being conducted pursuant to the laws of the State of Indiana as found in I.C. 6-1.1-15-1.2. This hearing concerns [PARCEL NUMBER]. The assessment year(s) under appeal is/are [YEAR(S)]. ‘Do all parties involved agree to the appeal year as I have just stated?’”

- **A good faith informal meeting is required prior to an evidentiary hearing to being. This may be done via written correspondence. Parties must detail how they met this requirement.**

Party Introductions

The Board shall introduce each party presenting testimony:

“The following person(s) is/are present and represent(s) the Taxpayer, the [PETITIONER/RESPONDENT] in this proceeding. Please state your name, and, if you have not previously submitted one, a formal Power-of-Attorney giving authority to represent the taxpayer in the particular matter”

“The following person(s) is/are present and represent(s) the Lake County Assessor’s Office, the [PETITIONER/RESPONDENT] in this proceeding. Please state your name.”

¹ The Lake County PTABOA General Information Sheet is incorporated in full with these Procedures. The same is attached as Exhibit A.

² The Lake County PTABOA may appoint a hearing officer to manage procedural matters.

Swearing in the Witnesses

The Board shall swear in both parties, and, if applicable, any witnesses called for testimony:³

“**[TAXPAYER’S NAME]**, please raise your right hand and respond to me: “Do you swear or affirm that the testimony you are about to give is the truth, the whole truth, and nothing but the truth?”

“**[ASSESSOR’S NAME]**, please raise your right hand and respond to me: “Do you swear or affirm that the testimony you are about to give is the truth, the whole truth, and nothing but the truth?”

“**[WITNESS X]**, please raise your right hand and respond to me: “Do you swear or affirm that the testimony you are about to give is the truth, the whole truth, and nothing but the truth?”

Distribution of Evidence

To ensure timely proceedings, the Board shall request any evidence to be brought forward before presentations begin:

“Parties presenting evidence at this hearing should have 8 copies of each piece of evidence prepared. Will the parties presenting evidence please distribute copies of their evidence to the following:

- Each member of the board
- The opposing party
- The recording secretary

The last copy should be retained for your own reference during the hearing. Parties presenting evidence, please distribute said copies now.”

Any evidence you plan to present to the Board must have been shared with your hearing officer (and vice versa) ten (10) days prior to the hearing, otherwise a continuance may be issued. (IC 6-1.1-15-1.2(a)).

³ This is to be done at once at the beginning of the meeting.

[PROCEEDINGS]

Overview

The Board shall make available the rules of the proceedings. The parties are required to ensure they have an understanding of these rules, including, but not limited to the following:

- **That they are to receive an equal amount of time to present evidence in front of the Board**
- **That the petitioner will commence the presentations**
- **That the Board, and only the Board, is permitted to interrupt a presentation or question the relevance of evidence at any point**

“The procedure of this hearing will be limited to 15 minutes. In compliance with the laws of the State of Indiana, both parties shall have any equal amount of time to present evidence and testimony to the Board. Each party will be given 5 minutes to present their evidence to the Board. The party bearing the burden of proof will be given 5 minutes for rebuttal, if requested. During and following the presentations, the Board may interrupt at any point with any questions or requests for clarification. Members of the Board are the only individuals allowed to interrupt any presenting party for clarification or determination of relevance of information being submitted. Do both parties understand the procedures just stated?”

Once parties agree to proceed to the evidentiary hearing, continuances will not be granted unless good cause is found by the Board. Requesting a continuance due to lack of timely provided documents by the opposing party, but the party agreed to go forward if the hearing, is not good cause.

Presentation Procedures

The order of presentations should proceed in the following order:

- **Party with Burden (5 minutes)**
- **Opposing Party (5 minutes)**
- **Opposing Party (if requested, for 5 minutes)**

The Indiana Department of Government Finance recommends PTABOA hearings be conducted by giving both parties an equal amount of time to present evidence. To ensure neither party is disadvantaged by new evidence or testimony during rebuttal, the Board shall request Petitioner to agree to not present any new evidence or testimony should they choose to rebuttal.

“**[TAXPAYER/ASSESSOR]**, as you are the party that bears the burden of proof in this hearing. They will present their evidence first. Petitioner, you may proceed.”

[Petitioner will present their evidence. During the presentation and following it, the Board may interrupt with questions at any point.]

“Petitioner has concluded presenting their evidence. **[RESPONDING PARTY]**, you may now proceed with your presentation.”

[Responding party will present evidence. During the presentation and following it, the Board may interrupt with questions at any point.]

“**[RESPONDING PARTY]** has concluded presenting their evidence. Petitioner may now be given an additional 5 minutes to refute any evidence presented by the Respondent. If Petitioner chooses to rebuttal, Petitioner must agree to not present any new evidence within this time. Petitioner, would you like 5 minutes for rebuttal?”

- **IF YES** → “Petitioner, do you agree to not present any new evidence or testimony during this time?”

“You may now proceed with your rebuttal.”

[5 minutes for rebuttal will be allotted, if requested. During the presentation and following it, the Board may interrupt with questions at any point.]

Conclusion of Presentations

“The parties have now concluded presenting their evidence. Any additional evidence that has not been requested by the Board or was not presented during these proceedings will not be considered by the Board.”

[CONCLUDING REMARKS]

“The taxpayer must now indicate an understanding to provide any additional data or documentation formally requested by the Board for further study as well as the delivery deadline for its submission. The must also be understood that if the Board does not receive the requested information by the agreed date, that information will not be considered in the final determination. **[TAXPAYER]**, do you understand what I just stated?”

“Upon the Board’s formal decision, the petitioner will receive written notice of the decision. Pursuant to I.C. § 6-1.1-15-1.2, the Board’s assessment decision may be less than or equal to the original appealed assessed value at issue but may not exceed the original appealed assessed value at issue.”

“If the petitioner does not agree with the board’s decision, the petitioner may appeal to the Indiana Board Tax Review within forty-five days of the dated decision. That right will be more fully explained on the form the PTABOA will use to notify the petitioner of the Board’s decision.”

“These proceedings are now concluded. The cause is adjourned until further order.”