

WHAT TO EXPECT AT LAKE COUNTY PTABOA MEETINGS

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, and during your hearing, 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.

Hearing Procedures

A) Evidence. 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 total of eight (8) copies:

- o One for each board member (5)
- o A copy for the opposing party
- o A copy for the recording secretary
- o A copy for yourself

Any evidence you plan to present to the Board must be 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)). Types of evidence may include, but are not limited to, the following:

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

B) Proceedings.

- a. **Introduction.** The Board will commence the meeting by introducing the matter, including:
 - i. The date of the hearing
 - ii. The address, or parcel number, of the property at issue
 - iii. The assessment year under appeal
 - iv. Acknowledgement that the hearing will be conducted pursuant to the applicable laws of Indiana (I.C. 6-1.1-15-1.2)
- b. **Swearing in the Witnesses.** The hearing will commence with the swearing in of all witnesses, including the Taxpayer, representative of the Assessor's Office, and the County Auditor (when applicable).
- c. **The Hearing.** Hearings are limited to no more than fifteen (15) minutes and will proceed as follows:

- i. Each side will be given five (5) minutes to present their case and five (5) minutes for rebuttal.
- ii. The party bearing the burden of proof will present its evidence first.
- iii. The opposing party will then present its case.
- iv. The party bearing the burden of proof will then have the opportunity for rebuttal.
- v. At any point during the hearing, the Board may interrupt any presentation for purposes of clarification or determination of relevant information submitted. The parties are to address the question posed and only the question posed by the Board member.
- vi. If additional information is needed by the Board, such information will be requested of the applicable party at the conclusion of the hearing. The party of whom information is requested must indicate their understanding of the request. The party must also indicate their understanding of the deadline to submit additional information as set by the Board. If the additional information requested by the Board is not received by the set deadline, it will not be considered in the Board's final determination.

C) Post-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 fifty-dollar (\$50) fine imposed by the Board for each parcel scheduled for hearing, and the appeal may be dismissed *in absentia*. If you disagree with the Board's decision, you may file an appeal with the Indiana Board of Tax Review (IBTR) within forty-five (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.