

## **WHAT TO EXPECT AT THE PTABOA HEARING**

### **What is Property Tax Assessment Board of Appeals (PTABOA)?**

The Property Tax Assessment Board of Appeals (PTABOA) is a five member board that hears all property tax appeals in St. Joseph County. The Board is an unbiased decision maker, independent of the Assessor's Office and does not represent any particular side. Meetings are officially noticed and are always open to 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, turn off or silence all electronic devices, no foul language). 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. Per Indiana Code 6-1.1-15-1.2, all evidence to be used in testimony must be exchanged between the two parties at the time of the preliminary informal hearing to support the party's respective position on each disputed issue concerning the assessment. Your evidence must be made available to the Board and your assigned hearing officer **no later than ten (10) days** before your scheduled hearing. **Any evidence not submitted prior to the hearing but presented in testimony will result in a continuance being issued.**

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

- Appraisals that meet USPAP standards
- A sale of the subject property
- Sale of comparable properties relevant to the year under appeal
- Income information
- Construction costs (for newer properties)
- Market analysis performed by a qualified realtor

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 five (5) minutes to present their case and five (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 of the Board's final determination on a Form 115. **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 Indiana Code 6-1.1-15 for further information on PTABOA legal requirements.

Information regarding your assessment and other properties is available online at

<https://engage.xsoftinc.com/stjoseph>.