



**PETITION FOR REVIEW OF ASSESSMENT
BEFORE THE INDIANA BOARD OF TAX REVIEW**

State Form 42936 (R10 / 8-23) / IBTR Form 131
Prescribed by the Indiana Board of Tax Review

FORM 131					
IBTR PETITION NUMBER					
_ _ _ _	_ _	_ _	_ _	_ _	_ _
Co.	Dist.	Appeal Year	Prop. Class	Sequence	Year Filed

INSTRUCTIONS:

1. Complete all sections of this petition.
2. File this petition with the:
Indiana Board of Tax Review
100 North Senate Avenue, Room N-1026
Indianapolis, IN 46204
3. Mail a copy of this petition to the other party.

**Information regarding appeal procedures is available on the
Indiana Board of Tax Review (IBTR) website located at
www.in.gov/ibtr.**

FILING DEADLINE: This petition must be filed not later than forty-five (45) days after the Notification of Final Assessment Determination is issued by the county Property Tax Assessment Board of Appeals (county board). If the maximum time period for the county board to hold a hearing or to give notice of its determination has passed (180 days from the date the appeal was initiated), the Petitioner may initiate an appeal to the IBTR.

ATTACHMENTS TO THIS PETITION: The following information must be attached to this petition.

1. A copy of the Form 130 (State Form 53958), originally filed to initiate this appeal with the appropriate assessing official.
2. A copy of the Notification of Final Assessment Determination, Form 115 (State Form 20916). The Form 115 is not required if the maximum time period for the county board to act has passed, or if there is a Standard Form Agreement (State Form 55853) waiving a determination by the county board.
3. The petition must be signed by the Petitioner or an Authorized Representative. An Authorized Representative must attach any documentation required pursuant to 52 IAC 4-3 *et seq.*
4. Certified Tax Representatives must attach a Tax Representative Disclosure Statement.

Multiple years, multiple parcels, or multiple types of property (real and personal) require separate petitions, except that a party may ask the IBTR for permission to file a single petition for multiple parcels where the parcels are contiguous and the issues to be appealed on each parcel are substantially similar. Also, include a listing of other related parcels that are currently on appeal.

FAILURE TO FOLLOW INSTRUCTIONS: The Petitioner must complete all sections of this petition. If the Petitioner does not comply with the instructions for completing this form, the IBTR may return the petition to the Petitioner with a description of the defect. The Petitioner will then have thirty (30) days from the date of the notice of defect to cure the defect and file a corrected petition. If the corrected petition does not comply with the instructions for completing the form, the IBTR may deny the petition.

Type of property under appeal (check only one): Real Property Personal Property Deduction Credit Other – Explain in Section 3

Is this property currently under appeal with the Indiana Board of Tax Review for another tax year? Yes No

If yes, indicate year(s) and type of appeal(s): _____

Is this a direct appeal to the IBTR? Yes No If yes, indicate the reason for appealing directly to the IBTR:

- The maximum time period for the county board to act has passed (180 days from the date the appeal was initiated).
- Agreement to waive the county board determination. Standard Form Agreement (State Form 55853) must be attached.

SECTION 1: PROPERTY AND PETITIONER INFORMATION

County	Township	Parcel or Key number (for real property)	
Address of Property (number and street or rural route)			City
			ZIP Code
Legal description provided on Form 11 or Property Record Card (for real property), <u>or</u> business name (for personal property)			Assessment year under appeal
Petitioner name		Telephone number ()	E-mail address
Petitioner address		City	State ZIP Code
Name of Authorized Representative (if different from Petitioner)		Telephone number ()	E-mail address
Address of Authorized Representative (number and street or rural route)		City	State ZIP Code

SECTION 2: SMALL CLAIMS OPTION

The parties may elect to have the appeal governed under the simplified small claims rules. Before making the election, please review both the small claims rules and the more formal standard procedural rules (52 IAC 4) available on the IBTR website located at www.in.gov/ibtr.

ACCEPT SMALL CLAIMS

OPT-OUT SMALL CLAIMS

SECTION 3: GROUNDS FOR APPEAL OF ASSESSED VALUE

Real Property	Year on Appeal		Prior Year	
	Land	Improvements	Land	Improvements
Original Property Assessment	\$	\$	\$	\$
County Board Determination [Form 115] <i>(if issued)</i>	\$	\$	\$	\$
Petitioner's Claim	\$	\$		

Personal Property	Assessment of Record [Form 115]	\$	Petitioner's Claim	\$
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For Appeals of Assessed Value: Please explain in detail the basis of your belief that the assessed value is incorrect.

If raising a challenge pursuant to IC 6-1.1-15-1.1 (a)(2)-(6), please select all that apply:

The assessment was against the wrong person The approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap

A clerical, mathematical, or typographic mistake The description of the property The legality or constitutionality of the assessment

SECTION 4: OPTIONAL ELECTION OF ELECTRONIC SERVICE

I elect to receive all notices regarding this petition by electronic mail. I understand that the electronic mail notices are considered effective in the same manner as if the notices had been sent by United States mail to the party's mailing address of record and a hard copy will not be provided.

Elect electronic service Email address for service _____

SECTION 5: SIGNATURES

PETITIONER
I certify that all entries on this form are accurate to the best of my knowledge and belief.

Signature of Petitioner	Date signed (<i>month, day, year</i>)
Printed or typed name of Petitioner	

AUTHORIZED REPRESENTATIVE AS DESCRIBED IN 52 IAC 4-2-3
I certify that all entries on this form are accurate to the best of my knowledge and belief. I certify that I satisfy all relevant statutory and regulatory requirements to be designated as an Authorized Representative permitting me to file this form and to represent the Petitioner in an appeal before the IBTR.

Signature of Authorized Representative	Date signed (<i>month, day, year</i>)
Printed or typed name of Authorized Representative	Attorney number (if applicable)

Select Authorized Representative Type

Attorney Tax Representative Local Government Representative

Assessing Official/Full-Time Employee of a Local Unit of Government Certified Public Accountant

Representative of a Minor or Incapacitated Party Representative of a Business or Nonprofit

SECTION 6: CERTIFICATE OF SERVICE

In addition to filing this petition with the IBTR, a copy of this petition must be mailed to the Respondent. In most cases, the Respondent is the county assessor. If this petition is filed by the county assessor, then the taxpayer is the Respondent. Complete the date of service, the name and address of the party being served, the manner of service, and then sign and date.

I affirm under the penalties of perjury that on this _____ day of _____, 20____, a copy of this petition has been served on:

Name: _____ Manner of service:

Address: _____ US Mail

_____ Hand delivery

_____ Other _____

Signature: _____ Date (*month, day, year*): _____