

Property Tax Assessment Board of Appeals “PTABOA”

Each county must have a Property Tax Assessment board of Appeals (PTABOA). Larry Davis, the Madison County Assessor, is statutorily required to forward a written notice of appeal to the PTABOA. The PTABOA will hear the taxpayer’s appeal and issue a written determination. A board of county commissioners may determine whether to have a 3 or 5 member PTABOA. Larry Davis, as the county’s assessor, is a non-voting member of the PTABOA regardless of the number of members.

In a county with a 3 member PTABOA, the County Council appoints 1 individual who must be a certified Level II or Level III assessor-appraiser. The Board of Commissioners appoints 2 freehold members so that not more than 2 of the members may be of the same political party and at least 2 are residents of the county. At least 1 of the Board’s appointees must be certified as Level II or Level III assessor-appraiser. The Board, however, may waive that requirement.

The County Council appoints 2 individuals in a 5 member PTABOA. At least 1 member selected by the County Council must be certified as a Level II or Level III assessor-appraiser. The Board of Commissioners appoints 3 freehold members so that not more than 3 of the 5 members are of the same political party and at least 3 of the 5 members are residents of the county. At least 1 of the Board’s appointees must be certified as Level II or Level III assessor-appraiser. The Board, however, may waive that requirement.

A taxpayer, if not satisfied with the PTABOA’s written decision, may make a written appeal to the Indiana Board of Tax Review.

Click here http://www.in.gov/dlgf/files/Flowchart_for_Appeals.pdf for more information on the procedure for appeal of assessment