



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

State Form 42936 (R5 / 2-06)

Prescribed by the Indiana Board of Tax Review

**FORM 131**

**THIS PETITION MUST BE FILED WITH THE  
COUNTY ASSESSOR**

**PETITION NUMBER**

\_\_\_ -- \_\_\_ -- \_\_\_ -- **1** -- \_\_\_ -- \_\_\_ --  
**Co. Dist. Yr. Prop. Sequence**  
**Class**

**READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM**

**FILING INFORMATION**

**AN ORIGINAL AND ONE COPY OF THIS PETITION MUST BE FILED WITH THE COUNTY ASSESSOR**

**WHO MAY FILE THIS FORM:** This form may be used by taxpayers, Township Assessors, and County Assessors to appeal assessments of real and personal property. The County Assessor must serve the taxpayer with a copy of this form if it is filed by the Township Assessor. The County Assessor must serve the taxpayer and township assessor with a copy of this form if it is filed by the County Assessor. Ind. Code § 6-1.1-15-3(f).

**FILING DEADLINE:** The Indiana Board of Tax Review will review the action of the County Property Tax Assessment Board of Appeals if this petition is filed with the County Assessor not later than 30 days after the Notification of Final Assessment Determination is given to the taxpayer. Ind. Code § 6-1.1-15-3.

**MULTIPLE PARCELS OR TYPES OF PROPERTY:** Petitioners wishing to appeal more than one parcel must file a separate petition form for each parcel unless the Board determines otherwise. Petitioners wishing to appeal both personal and real property assessments for the same parcel must complete a separate petition form for each type of property. Please attach a list of related parcels currently under appeal.

**ATTACHMENTS TO THIS PETITION:** A copy of the written request for preliminary conference filed with the township assessor to initiate this appeal and a copy of the Notification of Final Assessment Determination (Form 115) must be attached to this petition.

**GENERAL INSTRUCTIONS**

1. Please print or type.
2. The petitioner must complete Section I, Section II, Section III, and Section IV of this petition.
3. The petition must be signed by the petitioner or an authorized representative. A representative must attach a notarized power of attorney **unless** the representative is an attorney licensed to practice law in Indiana, or a duly authorized employee or corporate officer of the taxpayer.  
Is a power of attorney attached?  Yes  No
4. Certified Tax Representatives must attach a Tax Representative Disclosure Statement. 52 IAC 1-2-2.
5. Notify the County Assessor and the Indiana Board of Tax Review of any change in your mailing address or telephone number subsequent to the filing of this petition.

**FAILURE TO FOLLOW INSTRUCTIONS:** If the petitioner does not comply with the instructions for completing this petition, the Indiana Board of Tax Review will return the form to the petitioner and will describe the defect to the petitioner. The petitioner will then have 30 days from the date of notice of defect to correctly complete the form and resubmit it to the Indiana Board of Tax Review. If the resubmitted form does not comply with the instructions for completing the form, the Indiana Board of Tax Review will deny the petition. Please make use of the Checklist provided on page 3 before submitting petition.

**As a result of filing this petition, the assessment may increase, may decrease, or may remain the same.**

**Check the type of property under appeal (check only one):**  Real  Personal

**Is this property currently under appeal for another tax year?**  Yes  No

**If yes, indicate year(s) and type of appeal(s):** \_\_\_\_\_

SECTION I: 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), or business name (for personal property)			Assessment year under appeal MARCH 1, _____	
Name of property owner		Area code and telephone number of property owner ( )		
Address of property owner (number and street or rural route)		City	State	ZIP Code
Name of authorized representative (if different from taxpayer)		Area code and telephone number of authorized representative ( )		
Address of authorized representative (number and street or rural route)		City	State	ZIP Code

**SECTION II: SMALL CLAIMS OPTION**

**NOTICE:** If your property is assessed at less than \$1,000,000, you may elect to have this petition processed as a small claim and administered under the Indiana Board of Tax Review (IBTR) rules governing small claim petitions. You are strongly encouraged to review both the small claims rules and the more formal procedural rules governing non-small claims\*, available on our website at <http://www.in.gov/ibtr/>, before making the election below.

*\* IBTR rules are authorized by Indiana Code § 6-1.5-6-1 and 2, and are published in the Indiana Administrative Code at 52 IAC 2 and 3.*

**PLEASE READ THE FOLLOWING PARAGRAPHS CAREFULLY AND INDICATE YOUR DESIRED ELECTION BY CHECKING ONE OF THE TWO BOXES BELOW.**

By indicating below that you accept the small claims process, the undersigned Petitioner agrees that the administration of this Petition shall be conducted in accordance with the IBTR rules and procedures for small claims. The small claims procedures are designed to expedite the petition review process. In order to accomplish that goal the process necessarily places restrictions and limitations on how the proceedings may be conducted. By this election Petitioner specifically agrees to, and accepts, the restrictions and limitations specified by the IBTR small claims procedures.

**ACCEPT SMALL CLAIMS**

By indicating below that you wish to opt-out of the small claims process, the undersigned Petitioner agrees that the administration of this Petition will be conducted in a formal adjudicatory fashion in accordance with the IBTR rules and procedures for non-small claims formal hearings. Formal hearings require significant time and resources and typically are not resolved as quickly as small claims. The IBTR's formal hearing procedures involve, among other things, the availability of discovery conducted in accordance with the Indiana Rules of Trial Procedure. By making this election, the Petitioner agrees that the Petition will be subject to the IBTR's procedures governing non-small claims. See 52 IAC 2.

**OPT-OUT OF SMALL CLAIMS**

\_\_\_\_\_  
Signature of Petitioner

**SECTION III: GROUNDS FOR APPEAL**

	Land	Improvements	Personal Property
The property described in SECTION I is currently assessed at:	\$	\$	\$
The petitioner contends that the property should be assessed at:	\$	\$	\$

**For All Appeals:**

Please explain in detail the basis of your belief that the assessed value is incorrect. Please be careful not to simply state conclusions such as the "assessment is too high" or "the assessment is wrong," but provide specific reasons for such a belief. Failure to provide sufficient detail may result in your Petition being returned to you for correction under the provisions of Indiana Code § 6-1.1-15-4.

**You are not required to submit any evidence with your Petition. However, specific evidence, fully supporting the assessment that you believe to be correct, must be presented at the hearing.**

**Basis of belief that assessment is incorrect:**


**SECTION IV: SIGNATURES**

**PETITIONER, TAXPAYER, OR DULY AUTHORIZED EMPLOYEE OR CORPORATE OFFICER OF THE TAXPAYER**

I certify that my entries in SECTION I and SECTION III are accurate to the best of my knowledge and belief. I also understand that by appealing my assessment, my assessment may increase, may decrease, or may remain the same

Signature of petitioner, taxpayer or duly authorized officer	Date signed ( <i>month, day, year</i> )
Printed or typed name of petitioner, taxpayer or duly authorized officer	Title ( <i>please print or type</i> )

**TAX REPRESENTATIVE**

I certify that the entries in SECTION I and SECTION III are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and the Form 115, and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I have made all necessary disclosures to my client, pursuant to 52 IAC 1-2-2.

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

**ATTORNEY REPRESENTATIVE**

I certify that the entries in SECTION I and SECTION III are accurate to the best of my knowledge and belief.

Signature of attorney representative	Date signed ( <i>month, day, year</i> )
Printed or typed name of attorney representative	Attorney number

**FORM 131 CHECKLIST**

- I have attached the Notification of Final Assessment Determination (Form 115).
- I have attached a copy of the written request for preliminary conference filed with the township assessor to initiate this appeal.
- If I am appealing both real property and personal property assessments, I have filed separate petitions for each type of property.
- I have checked the type of property under appeal (real or personal) on page 1.
- I have identified any other pending appeals for this parcel on page 1.
- I have reviewed Section II, selected a small claims option, and provided signature.
- I have explained in detail the basis for my belief that the assessment is incorrect (Section III).
- If this petition is being filed by an authorized tax representative, a duly executed power of attorney and a Tax Representative Disclosure Statement are attached.
- I have completed Section I, Section II, Section III, and Section IV of this petition.
- I have signed this petition (Section IV).
- If there are other related parcels currently under appeal, a listing of these parcels has been attached.

Information regarding appeal procedures and hearing practice is available on the IBTR website located at [www.in.gov/ibtr/](http://www.in.gov/ibtr/).