

# **Bond Case Briefs**

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## **TAX - INDIANA**

### **Indianapolis Racquet Club, Inc. v. Marion County Assessor**

**Tax Court of Indiana - August 21, 2014 - N.E.3d - 2014 WL 4116487**

Owner contended that Indiana Board of Tax Review erred when it found that the Indianapolis Racquet Club, Inc. failed to establish a prima facie case that its land assessments were excessive or that they were not uniform and equal.

The Tax Court held that:

- Club's presentation of land assessments of other three clubs did not establish a prima facie case that tennis club's land was over-valued;
- Club was required to show how inconsistent use of surrounding parcels negatively impacted its land's value; and
- Showing that three other tennis clubs were valued differently was insufficient to establish that property tax assessment was not uniform and equal.