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IN THE INDIANA TAX COURT

MARION COUNTY ASSESSOR,	)	
	)	
Petitioner,	)	
	)	
v.	)	Case No. 20T-TA-00010
	)	
KOHL'S INDIANA, LP,	)	
	)	
Respondent.	)	

ON APPEAL FROM A FINAL DETERMINATION OF
THE INDIANA BOARD OF TAX REVIEW

FOR PUBLICATION
October 26, 2021

WENTWORTH, J.

The Marion County Assessor appeals the Indiana Board of Tax Review's final determination that reduced the assessments of the department store leased by Kohl's Indiana, LP ("Kohls LP") during the 2011 through 2014 tax years.[1] Upon review, the Court affirms the Indiana Board's final determination.

[1] Portions of the administrative record in this case have been designated as confidential. Consequently, this opinion will provide only that information necessary for the reader to understand its disposition of the issues presented. See IND. ACCESS TO COURT RECORDS RULE 9(A)(2)(d) (2021).

FACTS AND PROCEDURAL HISTORY

In 1996, Fashion Mall Commons II, LLC entered into a build-to-suit lease with Kohl's Department Stores, Inc. ("Kohls Stores") to construct the subject property – a single-story, 94,699 square foot retail building situated on a 6.22-acre parcel within the Fashion Mall Commons shopping center in Indianapolis, Indiana. (See Cert. Admin. R. at 948, 1159-1238.) Approximately six years later, Kohls Stores assigned its interest in the lease to Kohls LP, which assumed all of Kohls Stores' obligations. (See Cert. Admin. R. at 1246-54.)

For the 2011 tax year, the property was assessed at $6,016,300, representing an increase of more than 20% from the prior year's assessment. (See Cert. Admin. R. at 1094-95, 1963.) That same year, Fashion Mall Commons II sold the property and assigned its interest in the lease to Arloma Corporation and James Huck, LLC for $15.3 million. (See Cert. Admin. R. at 924, 1153-55, 1255-62.) Over the next two years, the property's assessments continued to increase, and the property continued to change hands. Specifically, the assessment was increased to $7,793,500 in 2012 and $7,902,300 in 2013. (Cert. Admin. R. at 1096-99.) In November 2013, Arloma and James Huck, LLC sold the property and assigned their interest in the lease to James Huck Real Estate, LLC. (See Cert. Admin. R. 924, 1156-58, 1263-75.) For the 2014 tax year, the property's assessment remained at $7,902,300. (Cert. Admin. R. at 1100-01.)

Believing the 2011 through 2014 assessments to be too high, Kohls LP and Kohls Stores sought review first with the Marion County Property Tax Assessment Board of Appeals (the "PTABOA") and then with the Indiana Board. (See, e.g., Cert. Admin. R. at 1-46.) After the Indiana Board implemented an Appeal Management Plan in November

of 2018, a variety of procedural and discovery issues arose between the parties. (See, e.g., Cert. Admin. R. at 54-58, 1841 ¶ 4 (explaining that the pretrial issues in this case nearly overshadowed the hearing on the merits).) Specifically, approximately three weeks before the administrative hearing, the parties' discovery issues culminated in the filing of the Assessor's 1) motion to quash the deposition of, and subpoena duces tecum directed to, his expert witness; 2) requests to issue four subpoenas duces tecum directed to party and non-party witnesses; and 3) motion to compel Kohls LP to produce appraisals related to the 2011 and 2013 sales of the subject property. (See Cert. Admin. R. at 82-198, 431-58.) While the Indiana Board's administrative law judge (the "ALJ") denied the Assessor's motion to quash and his requests to issue the four subpoenas duces tecum, he ordered Kohls LP's counsel to attempt to determine whether the appraisals that the Assessor sought actually existed. (See Cert. Admin. R. at 300, 649-50.) Kohls LP's counsel subsequently confirmed that the appraisals did not exist. (See Cert. Admin. R. at 1844-45 ¶ 12.)

On the morning of the administrative hearing, the Assessor filed a 12(B)(6) motion to dismiss for lack of standing, claiming Kohls LP could not seek review of the property's assessments because it did not own the property, it was not a taxpayer, and it was not authorized to seek review under the terms of its lease. (See, e.g., Cert. Admin. R. at 705-908, 1819-20.) During the hearing, the ALJ advised the parties that he would rule on the motion after it was fully briefed, and the Assessor agreed that he bore the burden of proof pursuant to Indiana Code § 6-1.1-15-17.2.[2] (See Cert. Admin. R. at 1946-58.)

[2] Indiana Code § 6-1.1-15-17.2, commonly referred to as the "burden-shifting statute," provides that if an assessment of property increases by more than 5% from one year to the next, the assessor bears the burden of proving that the assessment is correct. See IND. CODE § 6-1.1-15-17.2 (2016) (amended 2019).

In presenting his case-in-chief, the Assessor claimed, among other things, that his assessments that ranged from $6 to $7.9 million during the years at issue should not be reduced any further because in 2011, the property sold in an arm's length transaction for $15.3 million. (See, e.g., Cert. Admin. R. at 1790-95 (asserting that that the 2011 sales price "alone provides sufficient support to sustain" the assessments).) To support his claim, the Assessor offered 25 separate exhibits and the testimony of three witnesses. (See, e.g., Cert. Admin. R. at Record Contents, 1937, 1963, 2147.)

Kohls LP objected to the admission of nearly all the Assessor's exhibits claiming that, among other things, they were not relevant, constituted hearsay, or were improperly withheld during discovery. (See, e.g., Cert. Admin. R. at 1978-79, 1982-83, 1991-93.) In addition, Kohls LP claimed that its appraisal and the testimony of its preparer demonstrated that the property's assessments should be reduced to $4,050,000 for the 2011 and 2012 tax years and $4,100,000 for the 2013 and 2014 tax years. (See, e.g., Cert. Admin. R. at 914-1031, 1773-86, 1974-75.)

On May 7, 2020, the Indiana Board issued its final determination that upheld the ALJ's rulings on all of the discovery issues, but denied the Assessor's motion to dismiss finding that Kohls LP had authority (i.e., standing) to appeal the assessments.[3] (See Cert. Admin. R. at 1843-49 ¶¶ 7-24, 1856-61 ¶¶ 48-60.) Also, the Indiana Board admitted most

[3] The Assessor presented a copy of both an email and Kohls LP's lease as support for his 12(B)(6) motion to dismiss, and Kohls LP referred to the lease in responding to the Assessor's motion. (See Cert. Admin. R. at 705-908, 1759-60.) Although it is apparent from the record that the Indiana Board considered the lease in disposing of the Assessor's motion, the record does not indicate whether the Indiana Board converted the 12(B)(6) motion to dismiss to a motion for summary judgment. (See Cert. Admin. R. at 1856-61 ¶¶ 48-60.) The Court will examine the Indiana Board's resolution of this issue from the posture of a Trial Rule 56 denial of a motion for summary judgment. See, e.g., Ind. Trial Rule 12(B) (providing that for purposes of a 12(B)(6) motion, if "matters outside the pleading are presented to and not excluded by the court, the motion shall be treated as one for summary judgment and disposed of as provided in Rule 56").

of the Assessor's exhibits into evidence, excluding only a comparative sales grid and related data (Exhibit R-N), a certified administrative record from another administrative proceeding (Exhibit R-O), and a portion of the testimony from that proceeding (Exhibit R-O2). (See Cert. Admin. R. at 1851-56 ¶¶ 28-47.) Lastly, the Indiana Board found that the Kohls LP appraisal was the only probative evidence of the property's market value-in-use for each of the years at issue; thus, the Indiana Board reduced the assessments to $4,050,000 for the 2011 and 2012 tax years and to $4,100,000 for each of the 2013 and 2014 tax years. (See Cert. Admin. R. at 1883 ¶ 133.)

The Assessor initiated this original tax appeal on June 22, 2020. The Court conducted an oral argument on January 28, 2021. Additional facts will be supplied when necessary.

STANDARD OF REVIEW

The party seeking to reverse an Indiana Board final determination bears the burden of demonstrating its invalidity. Lowe's Home Ctrs., Inc. v. Monroe Cnty. Assessor, 160 N.E.3d 263, 268 (Ind. Tax Ct. 2020). Consequently, the Assessor, bearing the burden of proof, must demonstrate to the Court that the Indiana Board's final determination in this matter is arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law; contrary to constitutional right, power, privilege, or immunity; in excess of or short of statutory jurisdiction, authority, or limitations; without observance of the procedure required by law; or unsupported by substantial or reliable evidence. IND. CODE § 33-26-6-6(e)(1)-(5) (2021).

LAW AND ANALYSIS

On appeal, the Assessor contends that the Indiana Board's final determination

must be reversed because it constitutes an abuse of discretion. (See Oral Arg. Tr. at 4-5.) More specifically, the Assessor claims that neither the law nor the evidence supports the Indiana Board's finding that Kohls LP had standing to seek review of the property's assessments for the years at issue. (See, e.g., Pet'r Br. at 5-9.) The Assessor also claims that the Indiana Board abused its discretion when it reduced the property's assessments by millions of dollars each year. (See, e.g., Pet'r Br. at 9-27; Oral Arg. Tr. at 4-6.)

I. Standing

The Assessor claims that the Indiana Board's finding that Kohls LP had standing to seek review of the subject property's assessments contravenes several statutes and the actual terms of Kohls LP's lease. (See Pet'r Br. at 5-9; Pet'r Reply Br. at 2.) The Assessor also maintains that the Indiana Board reached this finding by improperly elevating a footnote in one of Kohls LP's briefs over the actual record evidence. (See Pet'r Reply Br. at 2; Oral Arg. Tr. at 10-14.)[4]

The judicial doctrine of standing focuses on whether the complaining party in a lawsuit is the proper person to invoke the court's power. Bielski v. Zorn, 627 N.E.2d 880, 888 (Ind. Tax Ct. 1994.) Specifically, the doctrine ensures that "the party before the court has a substantive right to enforce the claim that is being made in the litigation." Pence v. State, 652 N.E.2d 486, 487 (Ind. 1995). When the question is whether the complaining

[4] In that footnote, Kohls LP represented that

> Section 8.4 of [its] lease does not require the landlord to appeal the assessment on [Kohls LP's] portion of the shopping center if [Kohls LP's] tract is separately assessed. Only if the Kohl's store is not assigned its own tract would the landlord need to file an appeal. That was not necessary in this instance because the Kohl's store was in fact assigned its own parcel number for all years at issue.

(Cert. Admin. R. at 1760 n.1 (citations omitted).)

party is the proper person to invoke an administrative review, as here, the judicial doctrine of standing does not apply. See, e.g., Huffman v. Office of Env't Adjudication, 811 N.E.2d 806, 809 (Ind. 2004). Rather, in the context of a property tax appeal, Indiana Code § 6-1.1-15-1 ("Section 15-1") and Indiana Code § 6-1.1-15-3 ("Section 15-3") controlled who may pursue an administrative proceeding before the PTABOA and the Indiana Board.

When Kohls LP sought review with the PTABOA in 2012, Section 15-1 provided that "[a] taxpayer may obtain a review by the county board of a county or township official's action with respect to . . . [t]he assessment of the taxpayer's tangible property." IND. CODE § 6-1.1-15-1(a)(1) (2012) (amended 2015) (repealed 2017).[5] In turn, the relevant version of Section 15-3 provided that "[a] taxpayer may obtain a review by the Indiana board of a county board's action with respect to . . . [t]he assessment of that taxpayer's tangible property if the county board's action requires the giving of notice to the taxpayer." IND. CODE § 6-1.1-15-3(a)(1) (2016) (amended 2020).[6] Each of these two statutes authorized a "taxpayer" to seek administrative review of a real property assessment, but neither of them, nor any other relevant statute, defined the word "taxpayer." I.C. §§ 6-1.1-15-1, -3. See also, e.g., IND. CODE §§ 6-1.1-1-1 to -25 (2016) (amended 2017) (defining several words and phrases contained in the Property Tax Act, i.e., Title 6, Article 1.1 et seq.). Consequently, to resolve the issue whether Kohls LP had standing to seek administrative review of the subject property's assessments, the Court must first determine the meaning of the word "taxpayer" as used in Sections 15-1 and 15-3 and then determine whether Kohls LP was a taxpayer according to that meaning.

[5] Neither the 2015 amendment to nor the subsequent repeal of Indiana Code § 6-1.1-15-1 have any bearing on the outcome of this case.

[6] The 2020 amendment of Indiana Code § 6-1.1-15-3 does not affect the outcome of this case.

A. "Taxpayer" for purposes of Sections 15-1 and 15-3

The construction of a statute is a pure question of law that the Court reviews de novo. See Grandville Coop., Inc. v. O'Connor, 25 N.E.3d 833, 838 (Ind. Tax Ct. 2015); Kaser v. Barker, 811 N.E.2d 930, 932 (Ind. Ct. App. 2004), trans. denied. When confronting a question of statutory construction, the Court must determine and implement the intent of the Legislature, which is generally best ascertained from the actual language of the statute itself. Johnson Cnty. Farm Bureau Coop. Ass'n v. Indiana Dep't of State Revenue, 568 N.E.2d 578, 580-81 (Ind. Tax Ct. 1991), aff'd, 585 N.E.2d 1336 (Ind. 1992). Indeed, the Indiana General Assembly requires that in construing a statute, "[w]ords and phrases shall be taken in their plain, or ordinary and usual, sense[,]" unless the construction is contrary to the intent of the Legislature or the context of the statute. IND. CODE § 1-1-4-1 (2011). See also Moriarity v. Indiana Dep't of Nat. Res., 113 N.E.3d 614, 621 (Ind. 2019); Buckeye Hosp. Dupont, LLC v. O'Day, 144 N.E.3d 850, 856 (Ind. Tax Ct. 2020); Methodist Hosps., Inc. v. Lake Cnty. Prop. Tax Assessment Bd. of Appeals, 862 N.E.2d 335, 338 (Ind. Tax Ct. 2007), review denied. Accordingly, the Court will interpret the undefined word "taxpayer" in its plain, ordinary, and usual sense. See, e.g., I.C. § 1-1-4-1. To this end, the Court will determine the plain meaning of the statutory term "taxpayer" by consulting English language dictionaries. See, e.g., Moriarity, 113 N.E.3d at 621; Buckeye Hosp. Dupont, 144 N.E.3d at 856; West Ohio II, LLC v. Marion Cnty. Assessor, 9 N.E.3d 267, 269 (Ind. Tax Ct. 2014).

Webster's Dictionary defines a "taxpayer" as "one that pays or is liable to pay a tax[.]" WEBSTER'S THIRD NEW INT'L DICTIONARY 2345 (2002 ed.). The word "taxpayer" has also been defined as "[s]omeone who pays or is subject to a tax." BLACK'S LAW

DICTIONARY 1764 (11th ed. 2019). The dictionary definitions, however, do not present one plain, or ordinary and usual meaning of the word "taxpayer." Instead, they suggest that the word "taxpayer" may be reasonably construed either broadly, as a person who must pay a property tax without being subject to or liable for paying the tax or narrowly, as the person who must pay a property tax being subject to the tax or liable for it. See WEBSTER'S THIRD NEW INT'L DICTIONARY at 2345; BLACK'S LAW DICTIONARY at 1764. Accordingly, to determine which of these usual meanings of the word "taxpayer" gives effect to the Legislature's intent, the Court will "read [it] within the context of the whole [Property Tax Act] of which [it is] a part as well as in harmony with the other statutes applicable to the same subject matter." See, e.g., Universal Health Realty v. Fluty, 144 N.E.3d 857, 863 (Ind. Tax Ct. 2020) (emphases and citation omitted).

In Indiana, local assessing officials are required to assess the tax for real property to the person who is liable for that tax under Indiana Code § 6-1.1-2-4. IND. CODE § 6-1.1-4-1 (2021). During the years at issue, Indiana Code § 6-1.1-2-4 provided in relevant part that:

> [t]he owner of any real property on the assessment date of a year is liable for the taxes imposed for that year on the property, unless a person holding, possessing, controlling, or occupying any real property on the assessment date of a year is liable for the taxes imposed for that year on the property under a memorandum of lease or other contract with the owner that is recorded with the county recorder before January 1, 1998.

IND. CODE § 6-1.1-2-4(a) (2011) (amended 2018).[7] This statute did not completely extinguish the owner's tax liability; rather, it provided that the owner was jointly liable for the tax with the person that held, possessed, controlled, or occupied the real property on

[7] The 2018 amendment of Indiana Code § 6-1.1-2-4 has no bearing on the outcome of this case.

the assessment date. See I.C. § 6-1.1-2-4(b). Thus, the Legislature provided that only those persons with a legally cognizable interest in real property by virtue of either their ownership interest in the property or the terms of a contract are liable for real property taxes. See I.C. § 6-1.1-2-4(a)-(b). See also IND. CODE § 6-1.1-22-10 (2011) (authorizing the use of civil lawsuits to collect delinquent property taxes from any person who is liable for the tax under Indiana Code § 6-1.1-2-4). Therefore, it is reasonable for the Court to conclude that the very same persons who are subject to or liable to pay real property tax assessments were also intended as the "taxpayers" authorized to pursue an appeal of those assessments under Sections 15-1 and 15-3. See, e.g., Siwinski v. Town of Ogden Dunes, 949 N.E.2d 825, 831 (Ind. 2011) (providing that courts should presume the Legislature intended its language to be applied in a logical manner to avoid unjust or absurd results).

Buttressing this conclusion, moreover, is long-standing case law that a person who voluntarily pays a property tax on behalf of another, either in error or by mistake, cannot recover the payment. See, e.g., McWhinney v. City of Logansport, 31 N.E. 449 (Ind. 1892); Carr v. Stewart, 58 Ind. 581 (1877); Federal Land Bank of Louisville v. Dorman, 41 N.E.2d 661 (Ind. Ct. App. 1942). These precedents augur against construing the word "taxpayer" as used in Sections 15-1 and 15-3 as "anyone who pays a tax" because such a broad meaning directly conflicts with the "general rule [that] money voluntarily paid for the use of another, without his knowledge or consent, cannot, in the absence of any subsequent promise of payment, be recovered back." Shirts v. Irons, 28 Ind. 458, 461 (1867). See also Kokomo Urban Dev., LLC v. Heady, 125 N.E.3d 15, 19 (Ind. Tax Ct. 2019) (providing that courts must construe the words of a single section of a statute within

the context of the whole statutory act).

The Court's conclusion is also buttressed by the Indiana Board's regulation that defined who was a "party" for purposes of its administrative proceedings. See 52 IND. ADMIN. CODE 2-2-13 (2016) (repealed 2020) (stating that a "party" to an Indiana Board proceeding may be 1) the owner of the property under appeal, 2) "[t]he taxpayer responsible for the property taxes payable" on the property under appeal, or 3) "[a]ny other party with a statutory right or duty to appeal from or to defend a determination"). This regulation implicitly defined the word "taxpayer" as used in Sections 15-1 and 15-3 of the Property Tax Act by describing who had the authority to challenge a real property tax assessment. The Indiana Board's definition of a "party" aligns with the interpretation of the word "taxpayer" as a person with a legally cognizable interest in the property and does not align with a broader definition that would include anyone who pays the tax regardless of their relationship to the property. Accordingly, the Court finds that the word "taxpayer" as used in Sections 15-1 and 15-3 means a person who is subject to, or liable to pay, the real property tax under Indiana Code § 6-1.1-2-4.

B. Was Kohls LP a taxpayer?

Next, the Court turns to whether Kohls LP was a "taxpayer" under Sections 15-1 and 15-3. There is no dispute that Fashion Mall Commons II, Arloma, James Huck, LLC, and James Huck Real Estate were the owners of the subject property during one or more of the years at issue. Therefore, because Kohls LP was not an owner, determining whether it was a "taxpayer" that could to seek administrative review in this matter depends entirely on whether the record evidence shows that 1) Kohls LP held, possessed, controlled, or occupied the subject property according to a lease on the relevant

assessment dates; 2) the terms of that lease required Kohls LP to pay the property taxes; and 3) a memorandum of lease was recorded with the county recorder before January 1, 1998. See I.C. § 6-1.1-2-4(a).

With respect to the first requirement, the Assessor does not dispute, and the record evidence shows, that Kohls LP held, possessed, controlled, and occupied the subject property under a lease throughout all of the years at issue. (See, e.g., Pet'r Br. at 5-27; Cert. Admin. R. at 1253-54.) The Assessor claims, however, that Kohls LP cannot satisfy the other two requirements because Section 8.3 of its lease required the landlord to pay the property taxes, Section 8.4 of the lease required property tax appeals to be brought in the landlord's name only, and no record evidence shows that the lease was recorded. (See Pet'r Br. at 6-7; Oral Arg. Tr. at 12-14, 18-21.)

The primary goal when reviewing a contract "is to give effect to the intent of the parties expressed within the four corners of the document." Simon Prop. Grp., L.P. v. Michigan Sporting Goods Distribs., Inc., 837 N.E.2d 1058, 1070 (Ind. Ct. App. 2005) (citation omitted), trans. denied. To ascertain the intent of the parties to a contract, the particular words and phrases of the contract must be read in light of the other language of the contract, not in isolation. Link v. Breen, 649 N.E.2d 126, 128-29 (Ind. Ct. App. 1995), trans denied; Simon Prop. Grp., 837 N.E.2d at 1070 (providing that to determine the meaning of a contract, one must examine all of its provisions, without giving special emphasis to any word, phrase, or paragraph). These principles indicate that the Assessor's claims must fail for three reasons.

First, Section 8.3 of Kohls LP's lease states that the landlord must pay or cause to be paid the real property taxes due. (See Cert. Admin. R. at 1184.) Notwithstanding,

Section 8.3 of Kohls LP's lease, read in conjunction with Section 8.1, indicates that the lease also requires Kohls LP to pay the property taxes on the subject property. (See Cert. Admin. R. at 1182, 1184.) Section 8.3 states:

> Landlord shall pay, or cause to be paid, all the real estate taxes, assessments and other taxes, duties and charges in the same category imposed by any governmental or public authority which shall be assessed or levied against the Shopping Center or any part thereof or any buildings or other improvements thereon or any appurtenances thereto or fixtures therein or any tax, charge or duty which may be imposed, levied or be or become a charge in lieu of any such present tax, charge or duty (herein collectively called "taxes"). All such taxes shall be paid before they become delinquent and Landlord agrees to exhibit to Tenant receipted bills or other evidence of payment of such taxes from time to time at Tenant's request. Tenant shall reimburse Landlord for Tenant's Allocable Share of real estate taxes pursuant to Section 8.2[.]

(Cert. Admin. R. at 1184 (emphasis added).) In turn, Section 8.1 of the lease expressly requires Kohls LP to pay the property taxes on the subject property:

> Tenant shall pay that portion of real estate taxes which shall be payable during the Term (and any renewal thereof) against the Shopping Center properly allocated ("Tenant's Allocable Share") to the Tenant's Tract. Landlord shall use Landlord's best efforts to have the Tenant's Tract separately assessed for real estate tax purposes. For all tax years during the Term for which the Tenant's Tract is separately assessed for real estate tax purposes, Tenant shall pay to Landlord, in the manner otherwise provided under this Article VIII, one hundred percent (100%) of the real estate taxes payable during the Term upon the Tenant's Tract and Tenant shall have no further liability to Landlord for the payment of real estate taxes assessed and levied upon any other portion of the Shopping Center for such years.

(Cert. Admin. R. at 1182 (emphases added).) Furthermore, Section 8.2 of the lease explains how and when the landlord is to collect the property tax payments from Kohls LP and requires the landlord to hold those payments "in trust solely for the purpose of paying real estate taxes" on the subject property. (Cert. Admin. R. at 1183.) Accordingly, Kohls LP's lease shows that it was required to pay the property taxes on the subject property

during the years at issue. See Simon Prop. Grp., 837 N.E.2d at 1070 (providing that courts must refrain from construing unambiguous contract language to give it anything other than its clear, obvious meaning).

Second, the Assessor claims that Section 8.4 of the lease requiring property tax appeals to be brought only in the landlord's name, (see Cert. Admin. R. at 1184-85), overrides any incompatible provisions of both the lease and Indiana Code § 6-1.1-2-4(a). (See Pet'r Br. at 6-7; Oral Arg. Tr. at 12-14.) The Assessor did not provide the Court with any explanatory rationale or legal authority, however, in support of this position. (See, e.g., Pet'r Br. at 5-9; Pet'r Reply Br. at 2.) The Assessor is responsible for presenting arguments and directing the Court to the evidence and authorities that support his position; moreover, the Court does not have an affirmative duty to make the case on behalf of the Assessor. See, e.g., Lowe's Home Ctrs., 160 N.E.3d at 273-74. Without something more, therefore, the Court will not read into Section 8.4 of the lease that requiring appeals to be brought in the landlord's name dictates that the landlord is exclusively liable for payment of the property taxes. See, e.g., Simon Prop. Grp., 837 N.E.2d at 1070 (providing that courts should not add provisions to a contract that were not placed there by the parties).

Lastly, although the Assessor claimed that Kohls LP's "lease could[not] have been recorded because . . . it was confidential[,]" (see Oral Arg. Tr. at 18-21), the certified administrative record contradicts this claim. Indeed, Section 24.1 of Kohls LP's lease required the landlord and tenant to record a memorandum of lease, and the first amendment to that lease referenced the Memorandum of Lease that had been executed on December 24, 1996, and recorded with the Marion County Recorder on March 21,

1997, as Instrument No. 1997-0043291. (See Cert. Admin. R. at 1210, 1231-32, 1239.) See also I.C. § 6-1.1-2-4(a) (providing that a memorandum of lease must have been recorded before January 1, 1998).

The record evidence accordingly demonstrates that Kohls LP was not an owner of the property, was liable under its lease for the payment of the property taxes, and had a properly recorded memorandum of lease, satisfying each of the requirements to be a taxpayer under Indiana Code § 6-1.1-2-4(a). Consequently, the Court finds that the Indiana Board did not abuse its discretion by finding that Kohls LP was a taxpayer that could seek administrative review of the subject property's assessments for the years at issue.

II. The Assessment Reductions

The Assessor also claims the Indiana Board abused its discretion in reducing the subject property's 2011 through 2014 assessments because the findings that led to the assessment reductions are unsupported by the law and the evidence. (See, e.g., Pet'r Br. at 1, 9-27; Oral Arg. Tr. at 4.) In general, the challenged findings concern the following matters: a) the search for the 2011 and 2013 appraisals; b) the subpoenas duces tecum; c) the exclusion of Exhibit R-O2;[8] and d) the Indiana Board's assignment of weight to

[8] In addition, the Assessor claims that the Indiana Board erred in excluding from evidence his Exhibit R-N, a "Comparative Sales Grid" that provided the adjusted sales prices of the subject property and six other commercial properties, and his Exhibit R-O, the 3,500-page administrative record from another case, on the grounds of relevancy. (See Pet'r Br. at 14-16.) (See also Cert. Admin. R. at 1663-1714, 1852-55 ¶¶ 36-44, 1962, 2083-90, 2169-73.) The Court will not address these arguments, however, because the Assessor failed to explain why his evidence was relevant and he failed to cite any supporting authority for his position. See, e.g., Crystal Flash Petroleum, LLC v. Indiana Dep't of State Revenue, 45 N.E.3d 882, 886 n.7 (Ind. Tax Ct. 2015) (indicating that the Court will not resolve an issue when its proponent fails to provide sufficient legal analysis); U.S. Fid. & Guar. Ins. Co. v. Hartson-Kennedy Cabinet Top Co., 857 N.E.2d 1033, 1038 (Ind. Ct. App. 2006) (stating that when a party presents no cogent argument to support its assertion, the assertion is waived).

certain evidence. (See Pet'r Br. at 9-27; Pet'r Reply Br. at 1-8.)

A. Appraisal Search

In its final determination, the Indiana Board affirmed the ALJ's discovery issue ruling that directed Kohls LP's counsel to determine whether 2011 and 2013 appraisals existed. (See Cert. Admin. R. at 1844-45 ¶ 12 (characterizing the ALJ's ruling as a pragmatic solution to the discovery impasse that balanced "the Assessor's lack of diligence in conducting discovery" and the importance of "promoting a full airing of the appeals on their merits").) After reviewing all of the evidence before it, including the statements of Kohls LP's counsel during the administrative hearing, the Indiana Board found that "nothing in the record show[ed]" that the 2011 and 2013 appraisals existed. (See Cert. Admin. R. at 1844-45 ¶ 12.)

On appeal, the Assessor claims the Indiana Board abused its discretion by finding that there was no evidence that revealed the appraisals existed because the appraisal search was botched. (See Pet'r Br. at 7-8; Pet'r Reply Br. at 7-8.) More specifically, the Assessor maintains that the appraisal search was unsuccessful because Kohls LP's counsel asked the wrong landlord about the existence of the appraisals and the ALJ failed to require Kohls LP to find and produce several other documents that the Assessor claimed were improperly withheld during discovery.[9] (See Pet'r Br. at 5, 7-8; Oral Arg. Tr. at 4-8.)

[9] The Assessor also claims that Kohls LP had the ability to access and review all of its landlords' books and records pursuant to Section 6.3(c) of its lease. (See Pet'r Br. at 8-9; Pet'r Reply Br. at 5.) Section 6.3 of the lease, however, provides Kohls LP with the ability to examine the books and records solely related to the common area expenses. (See Cert. Admin. R. at 1174-77.) See also Simon Prop. Grp., L.P. v. Michigan Sporting Goods Distribs., Inc., 837 N.E.2d 1058, 1070 (Ind. Ct. App. 2005) (providing that courts must refrain from construing unambiguous contract language to give it anything other than its clear, obvious meaning), trans. denied.

During the administrative hearing, Kohls LP's counsel explained that he discussed the existence of the appraisals with Jerry James who was the vice president of Arloma and the president of James Huck Real Estate. (See Cert. Admin. R. at 2625-27.) Both of these organizations were parties to sales of the subject property in 2011 and 2013. (See, e.g., Cert. Admin. R. at 1153-58 (the 2011 and 2013 sales disclosure forms), 1255-75 (the related assignments and assumptions of leases).) Mr. James explained to Kohls LP's counsel that appraisals were not obtained in connection with either sale because each was a cash transaction without any type of bank or lender financing. (Cert. Admin. R. at 2625-27.) Similarly, Kohls LP's witness testified that his research revealed that no appraisal had been obtained in connection with the 2011 sale because the buyers "paid cash for all [the] properties [they purchased] and did[not] get a mortgage." (Cert. Admin. R. at 2469-72.) In response, the Assessor offered no contrary evidence. (See Cert. Admin. R. at 1939-2650.) (See also, e.g., Cert. Admin. R. at 1840 ¶ 2 (providing that the Assessor did not propound discovery on the property's owners even though he knew the documents he sought likely were in their possession).)

Furthermore, the Assessor's allegation that Kohls LP failed to produce several documents during discovery ignores the Indiana Board's finding that "[t]here was never a real discovery dispute to resolve" because Kohls LP responded to the Assessor's discovery requests, representing that it had produced all responsive documents within its possession, custody, or control. (See Cert. Admin. R. at 1848-49 ¶ 22.) Once again, the Court will not address the Assessor's argument further because he has not directed the Court to any evidence in the record or cited to any legal authority that supports his position. (See, e.g., Pet'r Reply Br. at 7-8 (providing, without more, a mere laundry list of

allegedly undisputed factual contentions).) See also Lowe's Home Ctrs., 160 N.E.3d at 273-74 (explaining that the onus is on the parties, not the Court, to make cogent arguments). Consequently, the Court, finding no abuse of discretion, will not reverse the Indiana Board's findings regarding the search for the 2011 and 2013 appraisals.

B. Subpoenas Duces Tecum

As previously mentioned, during the administrative proceedings, the Assessor moved to quash the subpoena duces tecum directed to his expert witness, Dr. Frank Kelly, claiming that it was improper because it was signed and issued by Kohls LP's counsel, not the Indiana Board, in contravention of 52 IAC 2-8-4. (See Cert. Admin. R. at 140-98.) See also Int'l Constructors Co. IV v. St. Joseph Cnty. Assessor, Pet. No. 71-026-06-1-4-60001, at 11 n.3 (Ind. Bd. Tax Rev. Apr. 4, 2011) (explaining that 52 IAC 2-8-4(a), unlike Indiana Trial Rule 45(A), "require[s the] parties and their representatives to request the [Indiana] Board to issue subpoenas"). The Assessor also asked the Indiana Board to issue subpoenas duces tecum directed to Fashion Mall Commons II (a non-party witness), Kendall Lees (a non-party witness and former employee of Kohls LP), Erin Stache (a party witness), and Kohls LP (a party witness). (See, e.g., Cert. Admin. R. at 431-54, 569.)

The ALJ denied the Assessor's motion to quash Kohls LP's subpoena duces tecum for Dr. Kelly without setting forth his rationale for the ruling. (See Cert. Admin. R. at 300.) The ALJ also denied the Assessor's requests to issue the four subpoenas duces tecum to the party and non-party witnesses, again without providing any rationale. (See Cert. Admin. R. at 649-50.) While the Indiana Board's final determination did not discuss the ALJ's ruling on the motion to quash Dr. Kelly's subpoena deuce tecum, (see Cert. Admin.

R. at 1839-84), it did examine why the ALJ's denial of the Assessor's requests to issue the four subpoenas duces tecum was proper:

> Two of the subpoenas did not even name a witness, but rather sought to compel organizations to designate an employee to testify at the hearing and produce documents. [] The Assessor's requests were a final attempt to avoid the consequences of his failure to timely conduct discovery in accordance with the Revised [Appeal Management] Plan. The Revised Plan required discovery to be completed by May 23, 2019. A May 2 request asking us to subpoena documents to the May 20 hearing does not comply with that deadline.

(Cert. Admin. R. at 1849 ¶¶ 23-24.)

On appeal, the Assessor contends that the Indiana Board abused its discretion with respect to this issue because it deviated from its own rules and procedures and treated the parties' requests for subpoenas duces tecum differently. (See Pet'r Br. at 9-14.) More specifically, the Assessor maintains that the Indiana Board allowed Kohls LP to issue its subpoena duces tecum even though it did not follow the Indiana Board's rules, but denied his requests to issue the four subpoenas duces tecum even though he had complied with all the rules. (See Pet'r Br. at 12-14; Pet'r Reply Br. at 5-6; Oral Arg. Tr. at 26-27.) The record evidence does not support, however, the Assessor's contentions.

The Indiana Board's regulations required the Assessor's requests for subpoenas duces tecum to state the name of each witness, but as the Indiana Board correctly noted, two of them named an organization not an actual person as the witness. See 52 IND. ADMIN. CODE 2-8-4(a)(1) (2019) (providing that a request for a subpoena duces tecum "shall state . . . [t]he name of the witness") (repealed 2020) (emphasis added). (See also Cert. Admin. R. at 431-36, 449-54.) Kohls LP identified this flaw during the administrative proceedings, citing to various legal authorities to support its position that the subpoenas duces tecum were improper, and the Assessor did little to respond to those criticisms

either during the administrative proceedings or in his appeal to this Court. (Compare Cert. Admin. R. at 572-73 (Kohls LP's brief), with Cert. Admin. R. at 589-90 (the Assessor's reply brief), and Oral Arg. Tr. at 28 (asserting that Kohls LP's criticism "sound[s] like a red herring").)

Furthermore, the Assessor's non-party subpoenas did not comply with 52 IAC 2-8-4(c)'s notice provision, which required him to serve copies of "the proposed request[s] and subpoena[s] on all other parties" at least fifteen (15) days before asking the Indiana Board to issue the non-party subpoenas. See 52 I.A.C. 2-8-4(c). (See also Cert. Admin. R. 573 (stating that "the Assessor's counsel did not give [Kohls LP] or its counsel any advance notice of its requests for subpoenas at all").) Moreover, the timing of the Assessor's requests, just one day before discovery was to be completed, effectively negated portions of the Revised Appeal Management Plan because it would have made complying with the deadlines for completion of discovery and service of the parties' final exhibits impossible. (See, e.g., Cert. Admin. R. at 77-79, 431-36.) See also 52 IND. ADMIN. CODE 2-7-2(a)(1) (2019) (requiring the Indiana Board's administrative law judges to regulate the proceedings "in conformity with any prehearing order[s]") (repealed 2020).[10] The Court, therefore, will not reverse the Indiana Board's finding with respect to this issue either.

[10] To the extent that the Assessor claims that Kohls LP's subpoena duces tecum was improperly issued because it was signed and issued by Kohls LP rather than the Indiana Board in contravention of 52 IAC 2-8-4(d), the authority upon which the Assessor has relied provides that when a party fails to comply with that rule, the Indiana Board may simply remind the offending party to follow its procedural rules in the future. (See, e.g., Pet'r Reply Br. at 5 and Oral Arg. Tr. at 24-25 (citing Int'l Constructors Co. IV v. St. Joseph Cnty. Assessor, Pet. No. 71-026-06-1-4-60001, at 11 n.3 (Ind. Bd. Tax Rev. Apr. 4, 2011)).)

C. Exhibit R-O2

In presenting his case-in-chief, the Assessor offered into evidence Exhibit R-O2, which is an excerpt of the administrative record related to the 2007 through 2014 assessment appeals of a Kohl's department store in Merrillville, Indiana. (See Cert. Admin. R. at 1715-53, 1962, 2169-75, 2183-85, 2374.) See also Southlake Indiana LLC v. Lake Cnty. Assessor, 135 N.E.3d 692, 693 (Ind. Tax Ct. 2019), review denied. Specifically, the excerpt contained the testimony of Kendall Lees, a former employee of Kohls LP. (See Cert. Admin. R. at 2183-85, 2374.) Kohls LP objected to the admission of the exhibit on several grounds, including a lack of relevance. (See, e.g., Cert. Admin. R. at 2374-77.) The Indiana Board sustained Kohls LP's relevancy objections, (Cert. Admin. R. at 1855-56 ¶¶ 45-47), and the Assessor claims in so doing the Indiana Board erred. (See Pet'r Br. at 16-17.)

On appeal, the Assessor claims that Lees's testimony in Exhibit R-O2 was relevant because ultimately it would have shown that Kohls LP's contract rent was equivalent to market rent that, in turn, would have indicated that his assessments were correct. (See, e.g., Pet'r Br. at 16-17 (citing Southlake Indiana, 135 N.E.3d at 698).) The Assessor, however, has misinterpreted Lees's testimony. In Southlake Indiana, the Court did not find that Lees testified that contract rent was equivalent to market rent, but explained that Lees's testimony "confirm[ed] that [Kohls LP's] build-to-suit rents are often above market because they actually reflect non-property interests . . . [and therefore must be] adjusted to be probative evidence of market rent[.]" Southlake Indiana, 135 N.E.3d at 698 (emphases added). Given this backdrop, the Court does not find that the Indiana Board erred in excluding the Assessor's Exhibit R-O2 as evidence.

D. Assignment of Weight

Finally, the Assessor claims that the Indiana Board's final determination constitutes an abuse of discretion because it assigned either too much or too little weight to several pieces of key evidence. (See, e.g., Pet'r Br. at 17-27.) Specifically, the Assessor maintains that the Indiana Board erred in determining the probative value of: 1) Kohls LP's appraisal; 2) his comparable assessment analysis (the "Analysis"); and 3) the subject property's 2011 sales data. (See, e.g., Pet'r Br. at 8-9, 17-27.)

1. Kohls LP's Appraisal

In its final determination, the Indiana Board found that Kohls LP's appraisal, which certified its compliance with the Uniform Standards of Professional Appraisal Practice ("USPAP"), was the only probative evidence of the subject property's market value-in-use for each of the years at issue. (Cert. Admin. R. at 1879-83 ¶¶ 119-33.) The Assessor claims this finding constitutes an abuse of discretion because that appraisal did not comply with USPAP and its sales comparison approach was fatally flawed. (See Pet'r Br. at 21-24.)

a. USPAP

The Assessor argues that Kohls LP's appraisal "does not meet the requirements of USPAP Standards Rule 1-5(b), which requires [an] analysis of any sale within [three] years[,]" because instead of analyzing the probative value of the subject property's 2011 and 2013 sales, it "[s]imply list[ed] the sale price[s.]" (Pet'r Br. at 21-22.) The Assessor's argument fails, however, for two reasons.

First, the Assessor has not identified any evidence within the record or cited any legal authority showing that an appraiser's failure to follow USPAP Standards Rule 1-5(b)

means that his resulting appraisal does not comply with USPAP. (See Pet'r Br. at 21-22.) Second, and just as important, by restating the argument he made to the Indiana Board without mentioning the Indiana Board's related finding, the Assessor invites the Court to ignore the Indiana Board's finding and reweigh the evidence in his favor. (See Cert. Admin. R. at 1797, 1880 ¶ 123; Pet'r Br. at 21-22.) On review, however, the Court may not reweigh the evidence absent finding an abuse of discretion. See, e.g., Southlake Indiana, 135 N.E.3d at 696.

In its final determination, the Indiana Board explained that Kohls LP's appraiser,

> [Laurence G.] Allen, did more than "simply list[] the sale price[s]" as the Assessor suggest[ed]. Instead, he researched the sales. His research included talking to the broker hired by the [principals] of James Huck, LLC, which was a party to both sales. Based on that research, Allen concluded the sales were not valid indicators of the market value-in-use of the fee-simple interest in the property.

(Cert. Admin. R. at 1880 ¶ 123 (citation omitted).) (See also Cert. Admin. R. at 2468-76 (Allen's related testimony).) Furthermore, at the administrative hearing, Allen testified that the appraisal complied with USPAP Standards 1 and 2. (See Cert. Admin. R. at 2404-05.) Consequently, the Court affirms the Indiana Board's finding that Kohls LP's appraisal is probative because the Assessor has not shown it to be inconsistent with the evidence or the requirements of the law.

b. The Appraisal's Sales Comparison Approach

The Assessor further asserts that Kohls LP's appraisal lacks probative value because its sales comparison approach contained two significant flaws. (See, e.g., Pet'r Br. at 22-24.) First, the Assessor claims that it contravened Indiana's market value-in-use standard by using fee simple sales that, unlike leased fee sales, "did not include any

utility received by the owner or a similar user."[11] (See Pet'r Br. at 22-24; Pet'r Reply Br. at 3-4.) See also 2011 REAL PROPERTY ASSESSMENT MANUAL (incorporated by reference at 50 IND. ADMIN. CODE 2.4-1-2 (2011)) at 2 (defining "market value-in-use" as the value of a "property for its current use, as reflected by the utility received by the owner or a similar user, from the property"). Alternatively, the Assessor claims that Kohls LP's "appraiser failed to adjust and explain why" the properties he used in the sales comparison approach were comparable to the subject property. (See Pet'r Br. at 23.)

Once again, by restating his Indiana Board argument and ignoring the Indiana Board's related findings, the Assessor has done nothing more than invite the Court to reweigh the evidence in his favor. (See Cert. Admin. R. at 1795-97, 1880 ¶¶ 122, 124; Pet'r Br. at 22-24.) In so doing, the Assessor has also ignored this Court's case law that validates appraisers' well-reasoned decisions to develop sales comparison approaches using fee simple sales in some cases and leased fee sales in others because the valuation of property involves the formulation of an opinion, and is not an exact science. See, e.g., Clark Cnty. Assessor v. Meijer Stores LP, 119 N.E.3d 634, 641-42 (Ind. Tax. Ct. 2019); Stinson v. Trimas Fasteners, Inc., 923 N.E.2d 496, 501-502 (Ind. Tax Ct. 2010). The Court has also explained that to demonstrate the comparability of one property to another, one must provide specific reasons why a property is comparable and explain how any differences between the subject property and the purportedly comparable properties affect their values. See, e.g., Long v. Wayne Twp. Assessor, 821 N.E.2d 466,

[11] The Assessor also claims that the Indiana Board "abused its discretion when it determined that three sales identified by the Assessor were too similar to the 2011 and 2013 sales of the subject property to be relevant." (Pet'r Br. at 24 (citing Cert. Admin. R. at 1879 ¶ 121).) The Court will not address this claim because the Indiana Board made no such finding. (See Cert. Admin. R. at 1879 ¶ 121.)

471 (Ind. Tax Ct. 2005), review denied. Without belaboring the point, the administrative record in this case reveals that Kohls LP demonstrated the subject property was comparable to the properties that were used in developing the sales comparison approach valuation. (See Cert. Admin. R. at 968-93, 2477-2523.) (See also Cert. Admin. R. at 1880 ¶ 122.) Consequently, the Court will not reverse the Indiana Board's finding on this issue.

2. The Assessor's Analysis

During the Indiana Board's hearing, pursuant to Indiana Code § 6-1.1-15-18, the Assessor offered into evidence, over Kohls LP's objections, the Analysis entitled a "Chart of Assessments of Kohl's Store Indiana Locations[.]" (See, e.g., Cert. Admin. R. at 1556-57, 2041-42.) See also IND. CODE § 6-1.1-15-18(a), (c)(2) (2019) (providing that "an assessing official may . . . introduce evidence of the assessments of any relevant, comparable property" during an Indiana Board proceeding). The Analysis identified various Kohl's department stores throughout the state of Indiana; listed each store's state parcel number, name, address, owner, construction date, and square footage; provided each store's total assessed value (i.e., the assessed value of its land and improvements) for the 2016 through 2019 tax years; and provided each store's annual assessed value per square foot (computed by dividing the store's annual total assessed value by the square footage of the department store). (See Cert. Admin. R. at 1556-57, 2039-40, 2103, 2110.)

In its final determination, the Indiana Board admitted the Analysis into evidence, but gave it no weight. (See Cert. Admin. R. at 1853 ¶¶ 37-38 (explaining that the Assessor's witness who prepared the Analysis "did not compare the other Kohl's

[department] stores to the subject property or explain how any differences affected [their assessed] value[s]").) On appeal, the Assessor claims the Indiana Board should have assigned more weight to the Analysis because, among other things, his witness's comparison of the subject property to all the other Kohl's department stores showed how the differences between the properties affected their assessed values. (See Pet'r Br. at 24-27.)

As just explained, to establish the comparability of the subject property to the Kohl's department stores in the Analysis, the Assessor needed to present evidence that explained the characteristics of the subject property, how those characteristics related to those of the purportedly comparable properties, and how any differences between the properties affected their relative values. See, e.g., Peters v. Garoffolo, 32 N.E.3d 847, 853 (Ind. Tax Ct. 2015). See also, e.g., I.C. § 6-1.1-15-18 (providing that "preference shall be given to comparable properties that are located in the same taxing district or within two (2) miles of a boundary of the taxing district"). During the administrative hearing, however, the Assessor's witness merely explained when and how she created the Analysis. (See Cert. Admin. R. at 2038-41, 2103.) Moreover, the witness admitted that the Analysis reflected just the assessed values of each store during the 2016 through 2019 tax years, and that each store's annual assessed value per square foot did not reflect the impact of the differences in their land sizes, markets, traffic patterns, demographics, or other features. (See Cert. Admin. R. at 2110-11.) Consequently, the Indiana Board did not abuse its discretion in assigning the Assessor's Analysis no weight.

3. The 2011 Sales Data

Finally, the Assessor claims that the Indiana Board erred in disregarding the

subject property's 2011 sales price of $15.3 million as evidence of its market value-in-use for each of the years at issue. (See Pet'r Br. at 17-22.) The Assessor maintains that the 2011 sales price was probative and should have been given weight because Kohls LP merely argued, but failed to demonstrate, that it should have been "disregarded because it was a leased fee transaction, a 1031 exchange, and a portfolio exchange." (See Pet'r Br. at 17-21; Pet'r Reply Br. at 1-2.)

During the Indiana Board hearing, the Assessor's own expert witness, Dr. Kelly, testified that when trying to ascertain whether a property's sales price coincides with its market value, portfolio sales tend to "muddy the water[s]" because a specific property's allocated sales price may include the value of the real property, personal property, and intangibles. (See Cert. Admin. R. at 2210-11, 2232-36.) Dr. Kelly explained that to determine what values were assigned to each element, one must inquire "a little deeper with the parties to [the] transaction" and review the purchaser's balance sheets because they would show each element's allocated value. (See Cert. Admin. R. at 2211, 2228, 2236-37.) Dr. Kelly did not contact any of the parties related to the 2011 sale of the subject property, however, because he believed that doing so was outside the scope of his employment, and he did not review any balance sheets. (See Cert. Admin. R. at 2335-38.) Therefore, the Court will not find that the Indiana Board erred in disregarding the 2011 sales price of the subject property because the evidence does not show whether the sales price reflected more than the value of the real property (i.e., the "sticks and

bricks").[12] See, e.g., Marion Cnty. Assessor v. Gateway Arthur, Inc., 45 N.E.3d 876, 880-81 (Ind. Tax Ct. 2015) (affirming the Indiana Board's rejection of a property's sales price as indicative of its actual value when that property was included in a portfolio sale and the evidence failed to reveal whether the allocated sales price encompassed more than the "sticks and bricks"), review denied. Consequently, the Court will not reverse on these grounds.

CONCLUSION

The Assessor has not demonstrated to the Court that the Indiana Board erred either in finding that Kohls LP had the statutory authority (standing) to seek administrative review or in reducing the subject property's 2011 through 2014 assessments. Accordingly, the Indiana Board's final determination in this matter is AFFIRMED.

[12] The Assessor claims that the Indiana Board found that the subject property's $15.3 million sales price included $11.25 million in intangibles. (See Pet'r Br. at 22.) The Indiana Board, however, did not make this factual finding; instead, it merely summarized one witness's testimony. (See Cert. Admin. R. at 1881 ¶ 126.) See also City of Greenfield v. Indiana Dep't of Local Gov't Fin., 22 N.E.3d 887, 892 (Ind. Tax Ct. 2014) (explaining that an agency's factual findings containing statements that the evidence was "such and such" or that a witness testified to "this or the other" do not reveal what the agency found after examining all of the evidence).