

ATTORNEY FOR PETITIONER:  
**MELISSA G. MICHIE**  
TAX CONSULTANTS, INC.  
Columbus, IN

ATTORNEYS FOR RESPONDENT:  
**MARILYN S. MEIGHEN**  
ATTORNEY AT LAW  
Carmel, IN

**BRIAN A. CUSIMANO**  
ATTORNEY AT LAW  
Indianapolis, IN



---

**IN THE  
INDIANA TAX COURT**

---

BUSHMANN, LLC,	)	
	)	
Petitioner,	)	
	)	
v.	)	Cause No. 23T-TA-00007
	)	
BARTHOLOMEW COUNTY ASSESSOR,	)	
	)	
Respondent.	)	

---

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

---

**FOR PUBLICATION  
March 19, 2024**

MCADAM, J.

Bushmann, LLC, (“Bushmann”) challenges the Indiana Board of Tax Review’s (“Indiana Board”) final determination upholding Bushmann’s property tax assessments for tax years 2016 and 2017. Bushmann claims the Indiana Board made two errors in rejecting its appeal. The first is that the Indiana Board exceeded the Tax Court’s directive on remand by allowing the parties to submit additional briefs. The second is that the Indiana Board’s determination affirming the land assessment rates applied by

the Bartholomew County Assessor was arbitrary, capricious, an abuse of discretion, and unsupported by substantial and reliable evidence. The Court rejects both challenges and affirms the Indiana Board's final determination.

With the agreement of the parties, this case was consolidated for purposes of oral argument with *Chevrolet of Columbus, Inc. v. Bartholmew County Assessor*, No. 23T-TA-00006 (Ind. Tax Ct. filed Mar. 2, 2023). Because the relevant facts, issues on appeal, and legal arguments presented here are identical to those presented in *Chevrolet*, which the Court also hands down today, the Court finds it unnecessary to restate them here. Any factual differences between the cases are neither material nor dispositive to the disposition of this matter. Accordingly, for the reasons set forth in *Chevrolet*, the Court rejects both challenges and affirms the Indiana Board's final determination. See *Chevrolet of Columbus, Inc. v. Bartholomew Cnty. Assessor*, No. 23T-TA-00006, slip. op., (Ind. Tax Ct. Mar. 19, 2024).