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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 974-1629

**VIA EMAIL**

June 12, 2025

Daniel S. Gupta  
Koala Rentals  
koalarentalsbl@gmail.com

**RE: Complaint re: Monroe County Assessor's Office**

Dear Mr. Gupta,

Indiana Code § 6-1.1-35.7-4(b) states that if a taxpayer has reason to believe that the township assessor, the county assessor, an employee of the township assessor or county assessor, or an appraiser has violated Ind. Code § 6-1.1-35.7-4(a) or Ind. Code § 6-1.1-35.7-3, the taxpayer may submit a written complaint to the Department of Local Government Finance (Department). The Department shall respond in writing to the complaint within thirty (30) days. Ind. Code § 6-1.1-35.7-4(c) states that the Department may not review a written complaint if the complaint is related to a matter that is under appeal.

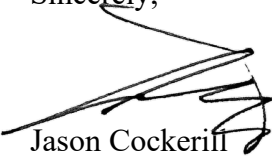
On May 14, 2025, you submitted 21 complaint forms via email to the Department, which included 23 different property addresses (two complaint forms appear to each include two different addresses). Each complaint form described the alleged violation of statute as “Code 6-1.1-35.7-3 Sec 3(b)(8)(9) – property assessment is negligent, biased, and inaccurate. 2024 assessment for May 2025 payment.”

In a letter dated May 21, 2025, the Department asked you to confirm whether your intent was to appeal the assessed values of the properties listed in your complaints. The Department also asked you to provide the facts you believe give rise to a violation of Ind. Code § 6-1.1-35.7-3(b)(8) or (9), as the complaints did not provide any specific information or details. You emailed the Department on June 12, 2025 and stated that the complaints were “regarding the procedures used (or not used as seems to be the case) by the assessor's office in determining property values. Values have been assessed with no consistency over the last five years, with properties in similar areas being assessed at vastly different levels.” You did not provide any additional facts or information. Further, you stated in your email “[w]e are appealing the assessed values of the property”.

Because your complaints relate to matters that are under appeal, the Department will not be conducting a formal review of the alleged violations. As noted above, Indiana law prohibits the Department from conducting a formal review of allegations pertaining to any current appeals or litigation. As such, the Department is declining to conduct a formal review of your complaints as they relate to the assessment of your property while an appeal is pending.

As required by Ind. Code § 6-1.1-35.7-4(b), this letter serves as the Department's written response to your complaints.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason Cockerill". The signature is written in a cursive style with several loops and a long horizontal stroke extending to the left.

Jason Cockerill  
Commissioner

Cc: Monroe County Assessor Judy Sharp