

Revised

PTABOA Hearing 07/23/2020

The Starke County Property Tax Assessment Board of Appeals met in regular session at 9:00 A.M. in the Annex Meeting Room, located at 53 E. Mound St. Knox, Indiana. Victoria Chessor, John Viveiro, Martin Lucas, Carolla Heilstedt, and Phyl Olinger were present and the following proceedings were held to wit:

Organizational Duties:

-Carolla called the meeting to order at 9:10am CST after establishing that we did a quorum even without the presence of the third board member Todd Leinbach.

-Phyl made a motion for Carolla to continue as President, Carolla seconded the motion, and the vote was unanimous approval.

-Carolla made a motion to table the minutes from the final meeting of 2019 due to the absence of Todd. Carolla was the only present board member that attended said meeting so therefore a vote could not be held. The November minutes will be read at the September 2020 meeting.

-Carolla made a motion to reapprove the existing resolution that states: "Per IC 6-1.1-15-1, the Starke County PTABOA has the right to review all changes in assessment following the informal resolution of a taxpayer appeal. In order to make the most efficient use of the PTABOA's time, the Board has, as a matter of general policy, agreed the ONLY changes in assessment that involve a *subjective* change in data characteristics AND exceed \$10,000 or 10% of the original total assessed value are *required* to be presented to the PTABOA for review and approval. A parcel which has a large reduction in value due to a residential dwelling being reclassified in Very Poor Condition / Unlivable is EXEMPT from this policy." Phyl seconded this motion and the vote was unanimous approval.

-After a brief discussion, it was decided that appeals that are withdrawn without a value change and also appeals that are settled before the appeal hearing date should still be heard by the board. Carolla made a motion to approve this. Phyl seconded this motion. The vote was unanimous approval.

Form 136 Exemptions:

Health Link INC.- Carolla made a motion to deny. Stating they would require proof of what percentage of their personal property is utilized for charitable use, locally. Phyl seconded the motion. All were in favor.

Porter Starke- Marty Lucas stated that the 2018 court ruling was that Porter Starke received 81% exemption for real property. Carolla made the motion to verify square footage. Porter Starke will need to submit copy of lease for 2019 to verify by August 24, 2020 before a decision will be made.

The Better Corp.- Marty Lucas stated he would require the lease for proof. Carolla made a motion to require the lease agreement that was enforced at the time of claimed exemption before a decision

could be made. This will be required by August 24, 2020. If not received, form 136 will be denied. Phyl seconded the motion. All is in favor.

Todd & Sarah Lawrence / Our living church of God of Knox.

Phyl motioned to table for further research into the church. Carolla seconded. All in favor.

Knox Masonic Lodge 639- Phyl motioned to accept. Carolla seconded. All in favor.

Hendricks- Donald Hendricks present

Taxpayers complaint was that the taxes were raising each year. After John and Tori explained the raise that came from NADA, Carolla told Mr. Hendricks he could find similar MHs and get their sale prices it would help him prove his point of the assessment being to high. He didn't want to do so. Carolla motioned to retain current assessment. Phyl seconded. All in favor.

Lutz- William and Linda were present

John explained sales and analysis and trending data (Had charts for both) Carolla made a motion to leave values unchanged. Phyl seconded. All in favor.

Cherry- Phillip and Susan Cherry both present.

Phillip stated they have made no changes to DWLG to justify assessment increase. He stated the assessments have been going up over the last 4-5 year. Tori pointed out there was a combination for 18 pay 19. John reviewed trending, which was the main reason for increase for the current assessment. John feels the C+1 grade is a bit high. John requested to the board to lower the grade to a C, bringing the value to \$210,500.00 a \$7,800 decrease. Carolla made the motion to reduce the grade factor to "C grade" and no other changes. Phyl seconded. All in favor.

Orkis- Henry J. Orkis was present.

Orkis's complaint was due to the \$4,800 increase in assessment. He stated he has done nothing to the house. John explained market value, trending, neighborhood and how he determines them. Carolla motioned for no change in assessment. Phyl seconded. All in favor.

Ellis & Vlach- Venessa Vlach was present.

Carolla explained that the improvements made to the house were put on the assessment. The home is currently even with the improvements, is being assessed for less than the purchase amount. John explained that the remodel was not picked up till 2020. John used pictures from the sale to prove the remodel. Carolla went over all the individual assessments for all the outbuildings and explained that all the outbuildings are also apart of the \$194,700 not just the home. Venessa now agrees with the assessment more. Carolla motioned no change in assessment. Phyl seconded. All in favor.

Seese- Jon and Joyce both present

Carolla explained market value and sales analysis. John also explained sales analysis. Review of the property record card with the taxpayers showed that the basement is incorrect. The basement should be 224 SQFT. Also, part of the home is actually a sun porch over slab. Carolla made the motion to correct the property record card. Assessed value percentage will not be changed. Phyl seconded. All in favor.

Vincent- Rick Vincent was present

John already made changes prior to meeting. He changed the land back to agriculture. Carolla motioned to accept Johns changes. No other changes needed. Phyl seconded. All in favor.

Egelske- Edward Egelske was present.

Carolla explained sales analysis. John showed evidence that the only thing that raised the assessment was the neighborhood factor. Carolla motioned for no changes to be made on assessed value. Phyl seconded. All in favor.

Layer- Cynthia Layer was present

Carolla explained that the raise to the assessment was strictly due to the neighborhood (improvement) trending factor. Cynthia's concern is the land and the seawall while pointing out the lack of desirability of the 50 ft frontage. Carolla stated that the Assessor's office does not assess the seawall. It was also noted that they are not being fully assessed for the depth of the property due to how far the water is cut into the property beyond the seawall. Phyl made the motion for no change in assessment. Carolla seconded. All in favor.

(Cynthia was given a Form 131 per request)

Amundson- Gary & Louise were both present

The Amunson's believe they received a 23.4% increase. The Assessor's office shows an increase of 9.3%. John stated they got that number from multiple years being added together. John explained that the neighborhood (trending) factor was increased from .094 to 1.02 (DWLG) 0.94 to 1.00 (outbuildings). A -10% homesite influence on the land was removed. Also, excess residential land rate on all nonlake areas of Starke County parcels were changed from \$3,800 to \$4,000 in 2020 per a market analysis. Tax payers stated the lean-to should be 8X8 in size. Taxpayer is also wanting his land changed to agriculture. Marty said he will need to turn in proof, he could turn in tax returns to prove income of farm. Phyl motioned to table the appeal until Mr. Amundson provides any supportable documentation to the Assessor's office by August 24,2020. Carolla seconded. All in favor

Leus- George & Irene were both present.

John explained that the sole reason for the increase is the lane (trending) factor. Also, that the sales market is not down. Taxpayer questioned how trending worked. John and Carolla showed the taxpayers the neighborhood maps and also explained how to make a comparable. Tax payer was not ok with the 2% increase due to the parcels on each side of theirs only increased by 1%. Phyl motioned No change in assessment. The land assessed value of the subject vacant lo has been valued per the DLGF directives, the DLGF cost tables and the county land base rates. Carolla seconded. All in favor.

Vandermaar- Raymond Vandermaar was present

Tax payer paid \$11,000 for property. Carolla asked for proof of sale, John explained that we do have the sales disclosure but it is not a valid sale due to the tax payer being the adjacent home owner. That makes him have a high interest in the property. The 2019 seller was asking \$18,000. Mr. Vandermaar said the original owner had the property on the market for 10 years at that listing price. The Board is requesting documents to prove this property sat on the market for 10 years at \$18,000 before they will adjust any values. John said he could see lowering without proof because he didn't feel there was an actual way for him to get ahold of proof. John suggested putting a -20% influence factor on the property to adjust it to \$15,000 which he felt was a more acceptable value. Phyl motioned to add the -20% influence factor to take the value from \$18,800 to \$15,000. Carolla seconded. All in favor.

Hedger- David Hedger present

In 2014 land went from Ag. To Res. Carolla explained why it was removed. Tax payer agreed it was not actually ag. Land. Phyl motioned no changed in assessed value. Carolla seconded. All in favor.

All no shows where discussed at this point.

Iona Hanselman- John mentioned a second placement discount in his consideration would be acceptable but, we do not currently do anything like that in Starke County so therefore it wouldn't be something we should start doing in an appeal. Carolla motioned to make no changes to the assessment. Phyl seconded. All in favor

Fugger- Phyl motion the assessor has submitted sales documentation to support the 5.4% increase, no changes to the assessment made. Carolla seconded. All in favor.

Danielson- Phyl motion Assessors documentation provided, supported the 6.8% increase. No changes made. Carolla seconded. All in favor

Matthei- Carolla motioned the documentation provided by Assessor proved the 4.8% increase. Phyl seconded. All in favor.

Appeals the where settled before hearings.

New Hanna LLC-

John read note on PRC and explained it. John and New Hanna settled for \$35,700. Carolla motioned to accept the agreed amount per John and New Hanna LLC. Phyl seconded. All in Favor

Fred Koppenhofer-

John informed the board of the settled amount of \$48,100. Explained that he adjusted the grade after reviewing reasonable comparisons. Carolla motioned to accept the corrections to the change in grade per John. Phyl seconded. All in favor.

Prepared and submitted by:

A handwritten signature in black ink that reads "Victoria Chessor". The signature is written in a cursive, flowing style.

Victoria Chessor

