

PTABOA Hearing 7-26-2018

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 Street in Knox, Indiana, with Michelle Snowdon, John Viveiros, Martin Lucas, Rebecca Ferch, Todd Leinbach, and Carolla Heilstedt present and the following proceedings were held to wit:

QUAD EAGLE FARMS LLC APPEAL:

Steve Lilovich & Larry Nicole were the taxpayers present to represent the appeal of four parcels located at 7800 S 700 E in Monterey, Indiana. They stated that 11 acres of their farm is unusable due to Utility Easements that were granted to a power company under eminent domain. Because the Assessor's Manual and applicable laws only allow for a very specific amount of acreage to be deducted from farm land's value for each pole, and that the deduction was already being given, this appeal was denied. Todd Leinbach made a motion to leave the assessment as is, and Carolla Heilstedt seconded the motion. The vote was unanimous. The taxpayers were advised that it is not the PTABOA's job to change laws or policies and they would need to argue their case elsewhere to effect that type of change.

MARY T BURNSIDE (ROSEANNE VONBAMPUS) APPEAL:

Roseanne VonBampus was appealing property located at 6569 E SR 10 in Knox, Indiana. Roseanne VonBampus explained the flooding in her crawl space and detached garage. John Viveiros let the board know that that this property is already getting obsolescence on the garage for flooding. Todd Leinbach made a motion to table a decision until next month, and to have Roseanne VonBampus document the flooding and bring in that documentation and pictures of the flooded crawl space so that the board can ascertain the amount of obsolescence that is warranted. Rebecca Ferch seconded the motion, and the vote was unanimous.

ANTHONY BLACK APPEAL:

After a site-inspection, John Viveiros made several data corrections for the property located at 10980 E SR 8 in Culver, Indiana. As these changes were above the threshold for needing board approval, John Viveiros explained what was corrected and why. Carolla Heilstedt made a motion to accept John Viveiros' changes, and Todd Leinbach seconded the motion. The vote was unanimous.

JOHN VIVEIROS'S EXPLANATION OF HOW TO READ AN APPRAISAL:

John Viveiros presented the board with a copy of an actual appraisal that was turned in for an already settled appeal. John Viveiros showed the board many flaws in the appeal and then gave them copies of better comparable sales than the ones included in the appeal. He then walked them through valuing the property using his comps. This was all strictly educational as we have a couple of new members on the board.

PETER S & JOLANTA KOPEC APPEAL:

Peter Kopec was present to explain to the board how the construction of his property located at 10570 E Division Rd in Knox, Indiana was subpar and despite its relative newness has needed many repairs already. Carolla Heilstedt made a motion to lower the grade from C+2 to C+1 to account for these construction errors. Todd Leinbach seconded the motion and the vote was unanimous.

LAURALEE R CASHMAN APPEAL:

After the taxpayer, Lauralee Cashman, spoke of her concerns about the assessment of 8915 E SR 8 in Knox, Indiana, John Viveiros explained the corrections he had made that increased the assessment and why. Carolla Heilstedt made a motion to leave the assessment as is, and Todd Leinbach seconded the motion. The vote was unanimous.

WALTER J ALVAREZ APPEAL:

The taxpayer, Walter Alvarez, and one other observer were present. The taxpayer questioned why there was a change in the assessment of property located at 8692 E 200 S in Knox, Indiana. John Viveiros pointed out that four parcels were combined together. The taxpayer wanted to know why, and the Assessor produced a form with the taxpayer's signature on it requesting the parcels be combined. Rebecca Ferch made a motion to leave the assessment as is, and Todd Leinbach seconded that motion. The vote was unanimous.

FORM 136 EXEMPTIONS:

- **Everlasting River Fellowship:** The church answered the board's question from the last meeting, and stated that this land is being used for church parking. Carolla Heilstedt made a motion to approve the exemption, and Todd Leinbach seconded that motion. The vote was unanimous.
- **Porter-Starke Services:** The taxpayer was asking for their personal property to be exempt. After reviewing the Form 136 with the board, the assessor also provided the board with the court's prior decision on the real and personal property. Since both the IBTR and the Indiana Tax Court rulings state that Porter-Starke Services Inc should receive an 81% exemption for Real Property and no exemption on Personal Property, the board decided not to set a precedent of going against the rulings of a higher court. Todd Leinbach made a motion to deny the personal property exemption and leave the real property exemption at 81%. Carolla Heilstedt seconded the motion and the vote was unanimous.
- **Healthlinc Inc:** After reviewing the form 136 and the supplied supporting documentation that the taxpayer provided, the board decided that the petitioner's claim that they are a 100% charitable organization was proven false. They also felt that they were not given enough evidence to prove that the predominate use of the personal property was charitable in nature. Therefore, Todd Leinbach made a motion to deny the exemption and Carolla Heilstedt seconded the motion. The vote was unanimous.
- **Curtis & Kristos:** After reviewing the form 136 the board decided that the petitioner needs to produce an authentic lease between them and the state agencies that are reportedly leasing the property so the board can review the leases to see if the petitioner is actually eligible for the exemption.

LUNCH BREAK:

The meeting broke for lunch at 12:10 P.M. and reconvened at 1:00 P.M.

FRANCIS M & LOIS MOORE APPEAL:

Both taxpayers were present, they stated that the basement at 3760 E Debby Dr in Knox, Indiana is only 10x10 not 400 square feet and that the remainder is crawl space. Carolla Heilstedt made a motion that John Viveiros do a site visit to check the size of the basement and if verified do a correction for three years back. Todd Leinbach seconded the motion and the vote was unanimous.

RICHARD KENT EMIGH (SHIRLEY FOSLER) APPEAL:

Shirley Fosler was representing the taxpayer in the appeal of farm ground located on County Road 250 N in Knox, Indiana, and she presented photographs of the grain bin in question. Carolla Heilstedt made a motion to change the condition of the bin to poor due to lack of foundation and other issues. Rebecca Ferch seconded the motion and the vote was unanimous.

ADJOURNMENT:

The next meeting will be held on August 23, 2018 at 9:00 A.M. in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana. Carolla Heilstedt made a motion to approve the minutes from the 6-28-2018 meeting as presented. Todd Leinbach seconded the motion and the vote was unanimous. As there was no further business to discuss at this time, Carolla Heilstedt made a motion to adjourn. Todd Leinbach seconded the motion and it carried unanimously. The meeting adjourned at 1:40 P.M.