

PTABOA Hearing 4-25-2019

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:

ORGANIZATIONAL DUTIES:

- Rebecca called the meeting to order at 9 A.M. CST after establishing that we did have a quorum. Board members were reminded that a Level II assessor/appraiser board member must be present at all meetings to make a quorum.
- Todd made a motion for Rebecca to continue as President, Carolla seconded the motion, and the vote was unanimous approval.
- Carola made a motion to approve the minutes from the final meeting of 2018 which was held on October 25, 2018. Todd seconded the motion and the vote was unanimous approval.
- 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 that 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 the this policy." Rebecca seconded the motion and the vote was unanimous approval.
- After some discussion it was decided that appeals that are withdrawn without a value change should still be heard by the board, so the two appeal withdraws from 2019 were reviewed.
 - The Timmons appeal of 0455 W 400 S in North Judson was reviewed. He appealed because he thought the measurements on his house were incorrect. He called back the next day to withdraw because he re-measured and found that the Assessor's records were correct. Carolla made a motion to accept the withdraw, Todd seconded the motion, and the vote was unanimous approval.
 - The McCormack appeal of 207 N Roosevelt Rd in Knox was also reviewed. She appealed on the grounds of the condition of the property. She withdrew because she sold the property and did not wish to pursue it further. Carolla made a motion to accept the withdraw, Rebecca seconded the motion, and the vote was unanimous approval.

FORM 136 EXEMPTIONS:

- **First Christian Church:** A not-for-profit church that already has an exemption on their church building and office/Sunday school building has bought the house next door and turned it into a parsonage. The current pastor is already living in it. Carolla made a motion to approve the exemption, Todd seconded the motion, and the vote was unanimous approval.
- **Knox Community Outreach Tabernacle LLC:** A not-for-profit church that already has an exemption on their church building has bought some land to build a bigger church.

Carolla made a motion to approve the exemption with the requirement that they refile every two years so the board can check on their progress. Rebecca seconded the motion, and the vote was unanimous.

- **Taylor Institute of Cosmetology Properties LLC:** A beauty college that already had an exemption on this property sold to another beauty college. Essentially this is simply a name change. Carolla made a motion to approve the exemption, Todd seconded the motion, and the vote was unanimous.
- **JW Congregation Support:** A not-for-profit church that already has an exemption on their church building changed their name. They are still operating as a church. Carolla made a motion to approve the exemption, Todd seconded the motion, and the vote was unanimous.
- **Porter-Starke Services Inc:** A business that was given 81% exemption on their real property by the Tax Court but denied the exemption on their personal property by the Tax Court, reapplied to get the exemption on their personal property too in 2018. This board denied the personal property exemption in 2018, but they are reapplying again. Carolla made a motion to deny the exemption with the same explanation as last year, Todd seconded the motion, and the vote was unanimous.

THOMPSON MARTIN J & TIFFINI L APPEAL of 2820 E 400 N in KNOX:

The taxpayer in this case failed to appear before the board due to issues that arose the day before. He emailed additional documentation supporting his argument to the Assessor's office yesterday, and it was entered into evidence for review by the board. The board decided to review the evidence, and make a decision without the taxpayer being present since this appeal review has already been rescheduled a few times and is for a 2017 assessment. After reviewing all the evidence from both sides and engaging in a lengthy discussion, Carolla made a motion to leave the value as is for 2017 payable 2018 assessment due to the hog confinement not being built yet on the 1-1-2017 assessment date. She also wanted it noted that this issue could definitely be revisited if he files an appeal in an assessment year in which the hog confinement already existed as of the assessment date. She also requested that the Assessor's office provides him with the documentation and research submitted to the board by John Viveiros of Accurate Assessments that seems to at least in part support the taxpayers claims (provided that the structure already existed). Todd seconded the motion in full and it carried unanimously.

BUCHER AMY & JOHN APPEAL of 6927 S SR 10 in KNOX:

The board discussed Mr. Bucher's evidence and reasons for appealing with him. After which Carolla made a motion to leave the value as is for the 2019 assessment. It was seconded by Todd and was carried unanimously.

ZEITERS MELVIN APPEAL of 106 S FISHER ST in SAN PIERRE:

The taxpayer failed to appear before the board. After learning of attempts by the Assessor to contact the taxpayer by phone for a site visit of the property and to schedule this meeting, Carolla made a motion to leave the value as is for the 2019 assessment. It was seconded by Todd and the motion carried unanimously.

ALLEN TIMOTHY A & LISA M APPEAL of 5243 E SUMMERHOLME DR in KNOX:

The board spoke with the taxpayers about their reasons for appealing. The board also noted that changes were already made from the 2018 assessment to the 2019

assessment that lowered the value considerable already. Based on this Carolla made a motion to leave the value as is for the 2019 assessment. Todd seconded the motion, and it was carried unanimously.

MATTHEW MARK APPEAL of 600 E US 30 in HAMLET:

The board discussed the evidence presented by Mr. Matthew and his reasons for appealing with him. After some discussion, Carolla made a motion to leave the values as is for the 2019 assessment. It was seconded by Todd and the motion carried unanimously.

McCORMACK JANELLE M TRUST APPEAL of 419 FEAR CT in KNOX:

The taxpayer appeared before the board and explained how her tenants are trashing her property. She believes it is no longer worth the assessment due to its current condition. It was noted that the Assessor has been trying to conduct a site visit on the property but has not gotten a successful date and time from the taxpayer. She responded that her tenant is not responding to her phone calls and would like the Assessor to contact the tenant directly to set up a site visit. She provided the Assessor and the Board with her tenant's phone number. Carolla made a motion to have the Assessor continue to attempt an interior inspection to adjust condition as needed. It was seconded by Todd and the motion carried unanimously.

ADJOURNMENT:

The next meeting will be held on June 27, 2019 at 9:00 A.M. in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana provided we have a quorum at that time. As there was no further business to discuss, Rebecca made a motion to adjourn. Carolla seconded the motion and it carried unanimously. The meeting adjourned at 11:15 A.M.