

PTABOA Hearing 8-23-2018

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:

TOLL IN LLC APPEAL:

Brian Thomas of Integrity Tax Consulting was present to represent the taxpayer in the 2017 & 2018 appeals of property located at 1805 W Pacific Ave in Knox, Indiana. He presented an additional packet with a couple of new comps listed on it. John Viveiros told the board of corrections that he already made to the property assessment and also of an economic life expectancy discrepancy that he uncovered in the computer software which if corrected would change the depreciation. The software was pricing with the higher life expectancy of 40 years when the majority of the uses should be less than that. If averaged the expectancy would be 35 years. He presented what the new values would be using the 35 year table, and Brian Thomas felt that with this additional correction the taxpayer would settle. Carolla Heilstedt made a motion to make the proposed changes and Todd seconded the motion. The motion carried unanimously.

MARK J & MARGARET A PAULICH APPEAL:

Mark Paulich was present for the appeal of property located at 2210 W 800 S in North Judson, Indiana. The property record card was explained to the taxpayer, as well as how assessments are reached. Also briefly explained were how the geothermal exemption works, how depreciation and neighborhood factors are applied, how neighborhoods are determined, and trending. After these explanations, the taxpayer conceded that his assessment was probably correct. An error in how the geothermal unit was being assessed was discovered by John Viveiros. Carolla Heilstedt made a motion to correct the geothermal data from a 1997 3-ton closed-loop unit to a 2014 4-ton open-loop unit. Todd Leinbach seconded the motion, and the vote was unanimous. This will raise the overall assessment, but it will also raise the amount of the geothermal exemption by the same amount thereby leaving the net assessment as the same.

MARY T BURNSIDE (ROSEANNE VONBAMPUS) APPEAL:

Roseanne VonBampus was reappearing for the appeal of property located at 6569 E SR 10 in Knox, Indiana. She produced pictures of flooding to the garage and next to the house that demonstrate that there is likely water in her crawl space. Carolla Heilstedt made a motion to lower the garage grade from C to D and to add 10% obsolescence to the Dwelling to account for the flooding. Rebecca Ferch seconded the motion, and Todd Leinbach abstained from voting. Therefore the vote carried with two votes yea and one refraining.

THOMAS ANTHONY DECOLA APPEAL:

Thomas DeCola was present to appeal property located at 6740 W 250 S in North Judson, Indiana and property near English Lake by the River in North Judson, Indiana. Thomas DeCola argued that now that both these parcels were vacant and that he had applied for farm numbers for both parcels, the parcels should be assessed as agricultural parcels and not as residential parcels. The board noted that the farm number applications state that there is no known agricultural purposes for either parcel

and that the taxpayer contends that while they may harvest timber from the sites in the future, there is no timber production plan in place. Therefore, since Indiana is an assessment in use state, Carolla Heilstedt made a motion to leave the assessment as it stands. Todd Leinbach seconded the motion and the vote was unanimous.

VASILE & ILEANA CRISAN APPEAL:

Ileana Crisan and her daughter/translator, Rachel, were present at the appeal for property located at 9320 E 200 S in Knox, Indiana. The changes to the original assessment due to a site visit on 8-3-2018 were explained to the board, and re-explained to the taxpayer. Taxpayer stated that they didn't agree to the changes in assessment because the taxes would still be too high for them to afford to pay. It was again explained to them, that the reason the taxes were lower for the previous owner was due to exemptions/deductions for which they do not qualify because they don't live there as the previous taxpayers did. Rebecca Ferch made a motion to accept the changes to the assessment John had made with the site visit, and Todd Leinbach seconded that motion. The vote was unanimous. Taxpayer expressed desire to appeal this with the Indiana Board of Tax Review and the taxpayer was given a blank copy of the Form 131 to fill out and file.

FORM 136 EXEMPTIONS:

Knox United Methodist Church:

The church was applying to reinstate their exemption for property located at 302 S Shield St in Knox, Indiana. There other exemptions were still in effect, this dwelling wasn't receiving it because it was being rented out. They are no longer renting it, and it is now being used as a parsonage again. Carolla Heilstedt made a motion to grant the exemption on the parsonage, and Todd Leinbach seconded the motion. The motion carried unanimously.

ASSESSMENT CHANGES REQUIRING BOARD APPROVAL:

S & D Real Estate Holding LLC: John Viveiros explained corrections to the assessment of five properties held by this company. He also stated that the properties have been on the market for a significant amount of time and have not sold for less of an asking price than the changes would make the new assessment. Carolla Heilstedt made a motion to accept the changes, and Todd Leinbach seconded the motion. The motion carried unanimously.

- **Underwood Greg (Bestoco Storage):**

- For parcel 75-06-22-204-041.000-004 after John Viveiros' explanation of why he changed the Assessment, Carolla Heilstedt made a motion to accept the changes, and Rebecca Ferch seconded the motion. The motion carried unanimously.
- For parcel 75-06-22-204-108.000-004 after John Viveiros' explanation of why he changed the Assessment, there was a lot of discussion about value in use and the three approaches to determining value (cost approach, sales approach & income approach). John Viveiros stated that this property has super-adequacies in the cost element with regard to its current use and requires obsolescence to account for that. Carolla Heilstedt made a motion to accept the changes, and Todd Leinbach seconded the motion. The motion carried unanimously.

- **Polonski Maria & Stephen & Klein Helmut & Sonja:** John explained the changes he made to the assessment at the property located at 4928 S CR 210 in Knox, Indiana. This dwelling is built more like a seasonal cottage than a year-round dwelling and

therefore should not be a C grade home. Carolla Heilstedt made a motion to accept the changes, and Rebecca Ferch seconded the motion. The motion carried unanimously.

OTHER BUSINESS:

- The meeting to be held on September 27, 2018 was determined to be unnecessary due to not having enough business to fill the docket. Rebecca Ferch made a motion to cancel the meeting and Todd Leinbach seconded the motion. The motion carried unanimously.
- Todd made a motion to accept the minutes from the 7-26-2018 meeting as presented. Carolla Heilstedt seconded the motion, and it was carried unanimously.

ADJOURNMENT:

The next meeting will be held on October 25, 2018 at 9:00 A.M. in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana. As there was no further business to discuss at this time, Todd Leinbach made a motion to adjourn. Rebecca Ferch seconded the motion which carried unanimously. The meeting adjourned at 11:15 A.M.