

PTABOA Hearing 8-29-2019

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 Schouten, John Viveiros, Martin Lucas, Carolla Heilstedt, and Todd Leinbach, were present and the following proceedings were held to wit:

ORGANIZATIONAL DUTIES:

- Michelle called the meeting to order at 9 A.M. CST after establishing that we did have a quorum. Board members were reminded that due to a lack of a Level II assessor/appraiser board member the meetings were cancelled in June and July since without a level II we cannot achieve a quorum, and Michelle thanked Carolla for stepping up and getting her level II.
- Todd made a motion for Carolla to be elected as President, Carolla seconded the motion, and the vote was unanimous approval.
- Todd made a motion to approve the minutes from the meeting on April 25, 2019. Carolla seconded the motion and the vote was unanimous approval.
- Three withdrawn appeals were reviewed.
 - The Jacobson appeal of 6249 S SR 10 in Knox was reviewed. It was appealed because the petitioner thought they were still being assessed for a dwelling that had been removed. When the petitioner was shown the evidence that they were only being assessed for land and outbuildings, the appeal was withdrawn.
 - The Johnson appeal of 108 S Pearl in Knox was also reviewed. It was appealed because the petitioner felt the property was over-assessed and that the property valued lower on such sites as Zillow and Trulia. When given notice of the hearing, the petitioner decided to withdraw the appeal stating that they did not have time to prepare a case.
 - The Leus appeal of land only on CR 210 in Knox was also reviewed. It was appealed because the petitioner felt that their assessed value is greater than other similar assessed values near their property. After discussing how land near the lake is assessed, and showing them why similar properties are paying less in taxes even though they have the same square footage (the other properties had similar assessments, they just had homesteads), the taxpayer agreed to drop the appeal.
 - Carolla made a motion to approve all of the withdraws and leave the assessments as they currently stand. Todd seconded the motion, and the vote was unanimous approval of all three.

FORM 136 EXEMPTIONS:

HealthLinc Inc: Applied for an exemption, but turned the form in more than a month past the deadline. It was also noted that they were denied last year on 7-26-2018 for various reasons which were also discussed. Todd made a motion to deny the exemption due to an untimely filing, Carolla seconded the motion, and the vote was unanimous.

DIXON SARA & GREGORY APPEAL of 5264 S SR 10 in KNOX:

Taxpayer failed to appear before the board. Comparable sales of similar manufactured homes (which actually showed a 4.92% increase in value when this one only increased by 4%) were discussed. Carolla made a motion to let the current assessment stand. Todd seconded the motion and it carried unanimously.

SHEPPERD RICHARD L & JUDITH A APPEAL of 1300 W 150 S in KNOX:

Richard Shepperd was present. The neighbors and their property conditions were discussed. It was mentioned that the petitioner should look into any deductions for which he might qualify in the Auditor's Office. Carolla made a motion to grant a 5% obsolescence on the dwelling for the conditions of the neighboring properties. It was seconded by Todd and was carried unanimously.

SKH PROPERTIES LLC APPEAL of 6234 S CR 210 in KNOX:

Steve Hart was present. Taxpayer brought in photos to show the condition of the inside of the Dwelling. Based on the evidence provided by both the petitioner and the assessor's office, Carolla made a motion to lower the condition of the dwelling from Average to Poor, and lower the Effective date of construction of the Dwelling which was built in 1925 from 1950 to 1948 to more accurately reflect the lack of any significant remodeling in recent years. It was seconded by Todd and was carried unanimously.

SCHMIDT STEVEN & TARA APPEAL of 11974 E SOUTH ST in WALKERTON:

Petitioner failed to appear. After a brief discussion Carolla made a motion to deny the appeal based on the fairness and accuracy of the assessment as it stands. It was seconded by Todd and was carried unanimously.

ALLEN DENIS L APPEAL of 803 SHIELD ST in KNOX:

Petitioner failed to appear. Despite evidence that the provided appraisal was accurate, the lack of response from the petitioner caused Carolla to make a motion to table the discussion on this until the September 26, 2019 hearing. It was seconded by Todd and was carried unanimously.

McCARTHY JUDSON D & KIMBERLY A APPEAL of 7695 E TOTO RD in KNOX:

Judson & Kimberly McCarthy were both present at the hearing. The current use as well as the intended use upon purchasing the property and future uses were discussed with the petitioners. They plan on producing maple syrup and possibly marketing it, but they do not sell it currently. The possibility of a timber management program or putting the property into the classified forestry program as other possibilities for changing the property class back to Agricultural were discussed for the future. Carolla made a motion for no change in assessment or Classification to be made at this time. It was seconded by Todd and was carried unanimously.

NAGODE THOMAS D & CHRISTINE M APPEAL of 4106 S CR 210 in KNOX:

The petitioner failed to appear. An error made by the assessor's office which left the dwelling at 85% complete when it was clearly completed prior to 1-1-2019 per photos of the site on 1-4-2019 was discussed. Also discussed was the petitioner's claim about the ½ story of the Dwelling. The taxpayer incorrectly calculated what the difference between a ½ story at 1560 square feet and a full story at 918 square feet. The actual differences that this would make to the value were discussed. Carolla made a motion to increase the assessment to what it should have been if the dwelling were correctly assessed at 100% complete. It was seconded by Todd and was carried unanimously.

GONCZI IOANA P APPEAL of land on TOTO RD in KNOX:

Petitioner was present by conference call rather than in person. The current use of the property was discussed with the taxpayer, as well as the taxpayer's options for changing the current Classification of the property back to Agricultural in the future. Todd made a motion to leave the assessment as Residential per its current use, and to send the petitioner information about putting the excess acreage into the classified forestry program with the DNR. It was seconded Carolla by and was carried unanimously.

NAGAI HARDY LEE HAKARU APPEAL of 1755 E 400 N in KNOX:

Petitioner was present. The board discussed each building and where they were located. How values on outbuildings are derived from the Assessor's manual with special attention to depreciation and obsolescence was discussed. John pointed out a couple of the buildings that could be adjusted to more accurately assess their value in use. One's percent complete was corrected lowering the value from 7200 to 3700, one needed sound valued at 100 as it had no roof (which lowered the value from 900 to 100), and one's condition needed adjusted to poor and sound valued at \$0.50 per square foot (this lowered the value from 2700 to 900). The overall outbuilding assessment would be lowered by 6100 with these changes made. Todd made a motion to adjust the three outbuildings as discussed and leave the remaining outbuildings as they stand. It was seconded by Carolla and was carried unanimously.

MANN LARRY APPEAL of 150 S in KNOX:

Petitioner called 24 hours before the hearing to ask that his appeal be heard without him present due to an emergency conflict. There were extensive discussions about the current use and future use of the property. The taxpayer plans to use the property for an Agricultural purpose in the future but currently it is being used as a storage area for business equipment and machinery. It is currently being assessed as Residential. Carolla made a motion to change the Property Classification from Residential to Commercial which due to its current use would actually lower the assessment to 10,800 with the stipulation that when the use changes the petitioner will need to notify the Assessor's Office so it can be corrected to Agricultural or Residential Classification as needed per its current use on 1-1-2020. It was seconded by Todd and was carried unanimously.

ADJOURNMENT:

The next meeting will be held on September 26, 2019 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, Todd made a motion to adjourn. Carolla seconded the motion and it carried unanimously. The meeting adjourned at 2:45 P.M.