# PTABOA Hearing 9-23-2021

The Starke County Property Tax Assessment Board of Appeals met in regular session at 10:45 A.M. in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana. Michelle Schouten, John Viveiros, 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 10:46 A.M. CST after establishing that we did have a quorum.
- Phyl made a motion to approve the minutes as presented from the meeting on July 22, 2021. Carolla seconded the motion which carried.
- Michelle presented the Brewer file, which had been scheduled to be heard in July. The
  petitioner, however, had called to withdraw the appeal two days prior to the July 22
  hearing, but failed to follow through with the paperwork. Since Michelle has tried to
  contact them a few times since the July hearing with no response, she was asking the
  board to make a ruling to officially close this appeal. Phyl made a motion for no change
  to the assessment due to lack of action from the petitioner. Carolla Seconded the
  motion and the motion carried.

#### HAMILTON SCOTT A TRUST for 6291 S SR 10 in Knox:

Petitioner, Scott Hamilton, was present. John discussed the reasons this particular property's value went up. These reasons included errors in the dwelling measurements and an error in lot pricing. The error in lot pricing affected 15 properties in this neighborhood. These lots were being under assessed due to getting an excess frontage deduction that wasn't warranted according to several years of sales data. After which, Phyl made a motion for no change to the 2021 assessment. Carolla seconded the motion and the motion carried.

#### KAISER ANGEL for 11017 E Pottawatomi Trl S in Walkerton:

Petitioner, Angel Kaiser did not show up for the hearing at the appointed time. After waiting fifteen minutes with the petitioner still not appearing, Phyl made a motion for no change to the assessed value. Carolla seconded the motion and the motion carried.

#### TAPIA ARMANDO R for 6735 E 300 N in Grovertown:

Petitioner, Armando Tapia, was present. John stated that he had checked and the shed is gone. This would remove 300 from the overall assessment. John also discussed sales data for this neighborhood and explained how we derive the value of the property. After which, Phyl made a motion to accept John's recommendation to remove the shed's value from the assessment, but to make no further change to the assessed value. Carrolla seconded the motion which carried.

#### INDIANA LAND TRUST COMPANY for 9660 E 50 S in Knox:

Petitioner, Linda M Fitzgerald as member of the trust, signed a Power of Attorney giving consent to have John Fitzgerald represent her at this hearing. Mr. Fitzgerald was present. Mr. Fitzgerald stated that the petitioner believes the assessed value should equal the appraised value on the appraisal that he sent as his evidence of value. Mr. Viveiros spoke about specific problems with the appraisal provided. The square footages on the comparable properties were inaccurate for example. He also pointed

out that according to the appraisal this property has central air conditioning which has not been being assessed. He did concede that this property is overbuilt for its neighborhood and agreed that it is possible that the 4% influence factor we have been applying to the dwelling may not be enough now that he has put more improvements on the property. He suggested to the board that this influence factor be raised by 5% making the total obsolescence 9% for the dwelling. After hearing all the evidence, Carolla made a motion to raise the overbuilt influence factor to 9% and to add the air conditioning assessment in to future assessments. This would result in lowing the overall 2021 assessment by \$11,000. Phyl seconded the motion which carried.

#### BOARD BROKE FOR LUNCH AND RESUMED HEARING AT 1:22 P.M.

Hearings resumed with Michelle Schouten, John Viveiros, Tori Chessor, Carolla Heilstedt, and Phyl Olinger present. Martin had to leave during lunch for a court hearing.

## JACKSON TODD A & ANDREA C for 2645 W 400 S in North Judson:

Petitioner, Todd Jackson, was present. John discussed trending and sales factors. We also explained the term "improvements" to the petitioner. Phyl made a motion for no change to the 2021 assessment. Carolla seconded the motion which carried.

# SCHMELTZ DANIEL J & AMY ELIZABETH PAUL for 8184 N Tippecanoe Dr in Walkerton:

Petitioner, Amy Paul Schmeltz, was present. John discussed the remodeling done to the property and also discussed the sales and trending process by which we attempt to be at or near market value with the assessments. Phyl made a motion for no change to the 2021 assessment. Carolla seconded the motion which carried.

### BIRON MICHAEL J for 3160 E 400 N in Knox:

Petitioner, Michael Biron, was present. John discussed trending and sales with the petitioner. Phyl made a motion for no change to the 2021 assessment. Carolla seconded the motion which carried.

## **ADJOURNMENT:**

The next meeting will be held in April 2022, in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana. As there was no further business to discuss, Phyl made a motion to adjourn. Carolla seconded the motion which carried. The meeting adjourned at 2:25 P.M.

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Respectfully submitted by	
	Michelle Schouten, Assessor & Secretary for PTABOA

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