

PTABOA Hearing 9-24-2020

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. Michelle Schouten, John Viveiros, Tori Chessor, Martin Lucas, Carolla Heilstedt, Phyl Olinger and Todd Leinbach were present and the following proceedings were held to wit:

ORGANIZATIONAL DUTIES:

- Carolla called the meeting to order at 9 A.M. CST after establishing that we did have a quorum.
- Phyl made a motion to approve the minutes from the meeting on July 23, 2020. Carolla seconded the motion and the vote was unanimously approved.

TAULBEE BRANDON L & TAMMIE L for Mobile Home at 1760 E 200 S in Knox:

Petitioner, Tammie Taulbee, was present. After some discussion petitioner stipulated that the raw data entered into NADA (National Automobile Dealers Association Guide) was correct but she still felt the assessment was too high. It was noted that the only option available to the assessor for assessing this property was the NADA report. Since the petitioner agreed that there were no errors in the raw data, Todd made a motion for no change to be made to the assessment. Phyl seconded the motion and the vote was carried unanimously. The petitioner was advised that they could appeal this at the IBTR level and she was given a Form 131.

AMUNDSON GARY B & LOUISE H TRUST for 150 N 800 E in Knox:

This appeal was tabled at the July 23rd meeting pending further evidence to be provided by the petitioner. Petitioner failed to provide any additional evidence and did not request an extension for providing said evidence. Phyl made a motion to make no changes to the current assessment. Carolla seconded the motion and the vote was carried unanimously.

FOREST DANIEL R & IRENE C for 9660 E 700 S in Monterey:

Petitioner, Danial Forest was present. John explained neighborhoods and trending to the taxpayer and provided him with county-wide sales trends since 2014. Petitioner stated that one of the Pole Barns on his property was sized incorrectly. He stated that it was only 30 feet wide instead of the 32 feet wide as listed on the property record card. Todd made a motion to change the Pole Barn size from 32 to 30 for accuracy and to leave the rest of the assessment as it is currently. Phyl seconded the motion and it carried unanimously.

INFORMAL CHANGES:

Due to a few petitioners failing to appear we had some open time to review some informal changes that had been made. The petitioners signed an agreement prior to this hearing to settle these appeals if the changes were made as presented.

Pruski Judy (7350 Beech Ave; Walkerton) overall assessment was changed from 58,100 to 47,800 after correcting the condition of the property. Phyl made a motion to accept the stipulated, recommended, and agreed upon changes as presented by John. Todd seconded the motion and it was carried unanimously.

New Hanna LLC -Nathan McCain (152 W Lake St; Knox) overall assessment was changed from 56,100 to 35,700 after correcting condition, due to dwelling being almost unlivable. Phyl made a motion to accept the stipulated, recommended, and agreed upon changes as presented by John. Todd seconded the motion and it was carried unanimously.

Koppenhofer Fred & Elain (11884 E South St; Walkerton) overall assessment was changed from 60,600 to 48,100 due to an adjustment needed to the grade to make this commensurate with reasonable comparables listed in the appraisal provided by petitioner. Phyl made a motion to accept the stipulated, recommended, and agreed upon changes as presented by John. Todd seconded the motion and it was carried unanimously.

Conley John & Charlotte (2280 E 400 S; Knox) overall assessment changed from 149,500 to 112,200 due to a correction to condition based on interior inspection. Phyl made a motion to accept the stipulated, recommended, and agreed upon changes as presented by John. Todd seconded the motion and it was carried unanimously.

A Plus Enterprises -Sobczak Anthony (311 Garden St; North Judson) overall assessment changed from 107,800 to 74,000 due to an inspection showing that the extent of the recent remodeling had been overstated in the original assessment. Also value was lowered to make property value consistent with the value indicated by the typical Gross Rent Multiplier for Starke County as this is a rental property. Phyl made a motion to accept the stipulated, recommended, and agreed upon changes as presented by John. Todd seconded the motion and it was carried unanimously.

CHRISTOFFERSON JAMES & JENNIFER for 9980 E SR 8 in Knox:

Petitioners were both present. After some discussion from John about trending and how it works, the taxpayers seemed to better understand the assessment process. Todd made a motion for no change to the assessment Phyl seconded the motion and it carried unanimously.

WILSON ROBERT E & CHERYL R for 11570 E 500 N in Grovertown:

Petitioner, Cheryl Wilson was present. Some discussion was had about the land conditions of the property and the fact that Cheryl's family farms the surrounding parcels and would farm hers if it were possible. It is not possible to build on or farm this property due to flooding and soil type. Phyl made a motion to apply a negative influence factor of 40% to the excess residential land due to it being an unbuildable wetland that is low-lying muck soil. Todd seconded the motion and the vote was carried unanimously.

BACON BITS LLC -NAGAI LEE for property on 600 N in Knox (75-02-21-10-001.101-015):

Petitioner failed to appear. After waiting for thirty minutes past the appointed hearing time, Phyl made a motion that due to the petitioner's failure to attend the hearing, and failure to provide any evidence, no change be made to the assessment. Todd seconded the motion and it carried unanimously.

ACCENT INDIANA -MORRIS MIKE for RR ROW property in Knox 3 parcels:

Petitioner, Mike Morris, appeared by phone per his request due to COVID-19 concerns. After some discussion about why the petitioner felt the land should be lowered, Phyl made a motion for no change to the assessment. Todd seconded the motion and it carried unanimously.

EXEMPTIONS:

Due to a few petitioners failing to appear we had some open time to review some of the Form 136 exemptions that still needed to come before the board.

Starke/Pulaski Habitat for Humanity Inc requested parcel 75-09-20-202-043.000-014 be added to their exemption as they are planning to build here next. Phyl made a motion to approve the exemption at 100%, Todd seconded the motion, and it carried unanimously.

The Better Corp had requested 100% exemption for their property at 318 E Culver Rd in Knox. At the hearing on July 23, the board asked for a copy of the lease agreement. The board set the deadline as August 24th to receive this documentation. As of the time of this hearing, it has still not been received. Phyl made a motion to deny this exemption due to failure to supply requested documentation in a timely manner. Todd seconded the motion and it carried unanimously.

Our Church of Living God -Lawrence Todd & Sarah had requested two parcels at 4190 E 216 S in Knox be exempted as a church. At the hearing on July 23, the board asked for documentation proving that this property was being used for an exempt purpose or church such as Articles of Incorporation or By Laws, and balance sheets or summaries of income and expenditures. The board set the deadline as August 24th to receive this documentation. As of the time of this hearing, it has still not been received. Phyl made a motion to deny this exemption due to failure to supply requested documentation in a timely manner. Todd seconded the motion and it carried unanimously.

Pathfinder Services Inc had refiled their paperwork to continue their exemption. No changes had been made. The board felt that they did not need to make a ruling on this due to the fact that the exemption is already being received and Exempt properties are no longer required to refile as long as no changes have been made. Their 100% exemption will carry forward.

WEIGEL MICHELLE J for 202 S Main St in Knox:

Petitioner failed to appear. After waiting for thirty minutes past the appointed hearing time, Todd made a motion that due to the petitioner's failure to attend the hearing, and failure to provide any evidence, no change be made to the assessment. Phyl seconded the motion and it carried unanimously.

KOPPENHOFER FRED W & ELAINE R for property on E South St in Walkerton at Koontz Lake:

Petitioner, Fred Koppenhofer was present. There was a lot of discussion on the petitioner's provided appraisal which did not make any adjustments for front foot, locations, or size of lots. The same types of problems were found with the Collins opinion of value. John discussed Trending of the neighborhood and how sales prices for property are going up and not down. The taxpayer was informed that he would need better supporting documentation before a change could be made to the assessment. Phyl made a motion to table their determination on this property until the meeting on October 22nd 2020 so the board can review any new documentation that the petitioner can provide at that time. Todd seconded the motion and it carried unanimously.

THE BOARD BROKE FOR LUNCH AT 12:15 P.M. AND RESUMED HEARINGS AT 1:00 P.M.

FONTANEZ EFRAIN for 6702 S SR 10 in Knox:

Petitioner failed to appear. After waiting more than thirty minutes past the appointed hearing time, Todd made a motion that due to the petitioner's failure to attend the hearing, and failure to provide any evidence, no change be made to the assessment. Phyl seconded the motion and it carried unanimously.

MCMANUS STEPHEN P & DIANE K for 5346 s Elm St in Knox:

Petitioner failed to appear. After waiting more than thirty minutes past the appointed hearing time, Phyl made a motion that due to the petitioner's failure to attend the hearing, and failure to provide compelling evidence, no change be made to the assessment. Todd seconded the motion and it carried unanimously.

HAYES THOMAS L & JANET L for 7849 N Tippecanoe Dr in Walkerton:

Petitioner, Thomas Hayes, was present. There was a discussion about the difference between manufactured, modular and stick built homes and how they are graded. It was discovered (from a permit that was pulled in the planning commission's office) that this dwelling is a modular, but has not been being graded as such. Phyl made a motion to lower the grade from C to D+2 to reflect that this is a modular home. This would lower the overall assessment from 267,400 to 248,300. Todd seconded the motion and it carried unanimously.

FLOROIU ALINA for 3455 S 800 E in Knox:

Petitioner failed to appear. After waiting for thirty minutes past the appointed hearing time, Phyl made a motion that due to the petitioner's failure to attend the hearing, and failure to provide any evidence, no change be made to the assessment. Todd seconded the motion and it carried unanimously.

LOBONT AURORA for 8185 E 200 S in Knox:

Petitioner, Aurora Lobont, was present. Petitioner was shown a picture from 2018 and one from 2019 to show the difference in the level of completion. It was then explained that the difference between the 2019 & 2020 assessment was not due to increasing the level of completion (it was left at 60% the same as in 2019), but due to sale prices in her neighborhood trending upward. Phyl made a motion to add a negative influence factor of 10% for the dwelling being incomplete for a few years. This would lower the overall assessed value to 135,200. Todd seconded the motion and it carried unanimously.

HOLSTON ROGER for 2 parcels at 7724 SR 23 in Walkerton:

Petitioner failed to appear. After waiting for thirty minutes past the appointed hearing time, Todd made a motion that due to the petitioner's failure to attend the hearing, and failure to provide any evidence, no change be made to the assessment. Phyl seconded the motion and it carried unanimously.

WASZCZYK WESLEY & THERESA L for 4810 E 900 S in Winamac:

Petitioners were both present. The fact that mobile home sales prices while typically lower to begin with are trending upward at similar rates to stick built homes was discussed. Taxpayer continued to deny that mobile home values go up and insisted that they only go down in value. It was noted that part of the reason that their value went up was due to a previously omitted fireplace and a previously omitted wood deck being added to the assessment. Phyl made a motion for no changes to be made to the assessment. Todd seconded the motion and it carried unanimously.

PORTER-STARKE SERVICES INC for Form 136 exemption review:

Petitioners, Matthew Burton, Todd Wallace, and Mary Idstein, were present. The petitioners presented their case based on the former IBTR decision and the added documentation that they provided showing the termination of the previous lease. Phyl made a motion to approve the exemption at 100% for both real and personal properties. Todd seconded the motion and it carried unanimously.

HEALTHLINC INC for Form 136 exemption review:

Petitioner, Kathleen Honl, was present. The petitioner presented documentation that proved their claim for exemption under IC 6-1.1-10-47. Petitioner also stated for the record that no one is turned away for inability to pay. Phyl made a motion to approve the exemption at 100% for their personal property. Todd seconded the motion and it carried unanimously.

ADJOURNMENT:

The next meeting will be held on October 22nd 2020, and will be held 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. Phyl seconded the motion and it carried unanimously. The meeting adjourned at 3:05 P.M.



Respectfully submitted by _____
Michelle Schouten, Assessor & Secretary for PTABOA