

# PTABOA Hearing 10-22-2020

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 September 24, 2020. Carolla seconded the motion and the vote was unanimously approved.

## **HICKMAN AARON M & DAWN M for 10800 E 100 N in Knox:**

Petitioner, Aaron Hickman, was present by phone. Trending was discussed with the petitioner who contends that market value of the dwelling should have no influence on the assessed value of the property. After some heated discussion in which petitioner was told multiple times that Indiana law requires us to assess properties at or near market value, the petitioner was advised that they could appeal this at the IBTR level. Phyl then made a motion to accept the recommended changes to the overall assessment proposed by John which would lower the assessment to 184,700. Todd seconded the motion and it carried unanimously.

## **MAKAR ABY for 5871 S "U" Rd in North Judson:**

Petitioner Aby Makar was present. A discussion was had on the reasons for the assessment increase, why the condition and effective year were changed. It was also noted that even with the changes, the assessment was still well below the recent sale price of the property. Phyl made a motion to change the effective age to the year built and change the condition to average. Todd seconded the motion and the vote was carried unanimously.

## **JABAAY PHYLLIS K for 6640 E 250 N in Grovertown:**

Petitioner's husband was present by phone. Petitioner's husband contends that there is a hole in the roof that did not get tarped by his son who was renting the property and the ceiling collapsed in the bedroom. He further stated that the dwelling has been vacant for at least three months. Phyl made a motion that if the petitioner sends in photos for John to review the assessor's office can make changes to the condition and grade as warranted by photos. However, if photos are not received by 11-22-2020, then the value shall remain unchanged. Todd seconded the motion and the vote was carried unanimously.

## **DOWDEN RICHARD TROY & BUDDY SUE for 5195 E Summerholme Dr in Knox:**

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

**LAWRENCE TODD & SARAH for Form 136 exemption denial for Our Living Church of God of Knox:**

Petitioner provided documents to support the claim that they are a charitable church, and that we should hear the case in their absence as they would be unable to attend the hearing. After reviewing the new documents, Phyl made a motion to deny the appeal and to uphold the original denial of the exemption due to a lack of compelling evidence that this is actually functioning as a church, and petitioner has the burden of proving their claim to be a church. Todd seconded the motion and it carried unanimously.

**BETTER CORP, THE for Form 136 exemption denial:**

Petitioners Spencer Grover & John McGrath were present. Petitioners stated on the record that the lease is held over past the expiration date with the Indiana Department of Child Services (DCS). Documents provided by DCS support this contention. Phyl made a motion to approve the exemption at 100%. Todd seconded the motion and it carried unanimously.

**INFORMAL CHANGES to Rachel LP; Golden Acres Apts:**

John presented the petitioner's tax representative's documentation where they requested the income approach be used to value the property. They further stated the 515 apartments do not have as much value as regular apartments due to restrictions on them. The market value analysis based on income approach that they provided showed the value should be 255,000. However, John discussed some problems with their calculations including that their expenses seemed overstated and that they failed to adequately explain how they arrived at their cap rate. John looked at other 515 apartments in Starke County and also 515 apartments that had been appealed at the IBTR level from other counties. Using that data John's analysis was presented to the board. John pointed out that the petitioner's tax representative had agreed to the value John calculated which was 409,000. Phyl made a motion to accept the changes proposed by John to this 515-apartment complex. Todd seconded the motion and it carried unanimously.

**ZAVODNY MILAN D for property on S SR 10 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 their opinion on the value of the property, no change be made to the assessment. Todd seconded the motion and it carried unanimously.

**RINGLE JERRIN K & JENNIFER M for 1560 W Toto Rd in North Judson:**

Petitioner Jennifer Ringle was present. Petitioner stated that the recent sale price indicated on this property included additional personal property that was not stated on the sales disclosure form. Petitioner also provided additional photos that were not already included with her original form 130. The pictures seemed to indicate that the dwelling may not be in average condition as stated on the property record card. Phyl made a motion to lower the condition from Average to Fair. Todd seconded the motion and it carried unanimously.

**ADJOURNMENT:**

The next meeting will be held in April of 2021, 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 11:55 A.M.



Respectfully submitted by \_\_\_\_\_

Michelle Schouten, Assessor & Secretary for PTABOA