

PTABOA Hearing 04-25-2024

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, Phyl Olinger, and Michelle Downs were present. Victoria (Tori) Chessor was present via telephone for the MBS Fitness/Merit Foundation part of the hearing to maintain a quorum and the following proceedings were held to wit:

ORGANIZATIONAL DUTIES:

- The members were sworn in by the Auditor's Office, and Phyl was renamed President.
- Board President, Phyl Olinger, called the meeting to order at 9:00 A.M. CST after establishing that we did have a quorum.
- Michelle Downs made a motion to approve the minutes from the meeting on October 26, 2023 as presented. Phyl seconded the motion which carried.
- John provided the board with an informational packet including a trending synopsis.

Mena-Guerrero Juan J for 3155 S 900 W (Lomax) in San Pierre:

Petitioner asked to have a ruling issued without being present, and had submitted the Form 130 only asking to have the parcel changed from commercial (as assessed in 2023) to residential (which was done prior to the 2024 assessment) and did not address the assessment itself. John spoke about why the assessment went up when changed from commercial to residential, and noted that some remodeling had been done to the structure between the 2023 and 2024 assessment dates. Some discussion was also had on zoning for the area. After reviewing all the evidence provided, Phyl made a motion to accept the assessment as it is as residential and leave the assessment at 62,000. Michelle Downs seconded the motion which carried unanimously.

Gaj Mitch & Elzbieta for 6063 S SR 10 in Knox:

Petitioner failed to appear, but had submitted the Form 130 with photos of the dilapidated structure which was not included in the actual assessment due to having been razed prior to the assessment date. No additional evidence was provided by petitioner. John spoke about lake land prices increasing dramatically. After reviewing all the evidence provided, Phyl made a motion of no change to the assessed value of 100,400 for 2024. Michelle Downs seconded the motion which carried unanimously.

Swindle Thomas E Jr for PersProp Mobile Home at 7321 E 200 N in Grovertown:

Petitioner failed to appear, and had submitted the Form 130 stating a devastating fire to the personal property mobile home in 2018 or 2019 had made it worthless with no additional evidence or pictures to support this. Assessor provided a good photo from 2020 showing the mobile home in poor condition but not appearing to be destroyed by fire and another from December of 2023 showing that the mobile home is still standing (picture at this time could only be obtained through trees due to a locked gate so assessor is unsure if condition should be changed to very poor or left at poor). Board asked if assessor had tried to gain access to the property and was informed that after reaching out to the petitioner a few times, she has received no response. After reviewing all the evidence provided, Michelle Downs made a motion of no change to the 2024 assessment which was 2500. Phyl seconded the motion which carried unanimously.

Exemption application for Knox Masonic Lodge at 208 N Main St in Knox:

After reviewing the Form 136 renewal application and the accompanying documents, Phyl made a motion to continue the exemption on this parcel. Michelle Downs seconded the motion which carried unanimously.

Exemption review for The Better Corp at 318 E Culver Rd in Knox Leased to Division of Family & Children:

After reviewing the Form 136 renewal application and the accompanying documents including the lease and an email from the Division of Family & Children, Michelle Downs made a motion to continue the exemption on this parcel with the requirement to refile in two years (2026). Phyl seconded the motion which carried unanimously.

Exemption review for Healthlinc, Inc at 104 E Culver Rd in Knox:

After reviewing the Form 136 renewal application and the accompanying documents including financial information, Michelle Downs made a motion to continue the exemption on this parcel with the requirement to refile in two years (2026). Phyl seconded the motion which carried unanimously.

Exemption application for MBS Fitness at 19 & 21N Main in Knox part of each structure used by Merit Foundation:

Michelle Downs immediately recused herself and left the meeting room due to being related to the applicants. Tori joined the meeting by telephone to maintain a quorum and the discussion began. On behalf of MBS Fitness and the Merit Foundation, William David Weinberg & Jerry (Jay) Weinberg were present. After reviewing the Form 136 application and the accompanying documentation including financial documents, the applicants were asked several questions. After much discussion, Tori made a motion to apply a 35% exemption to the structure on 21 N Main St for the proposed Merit Project room, and 13.2% on the structure at 19 N Main for the office space used solely by the Merit Foundation with a refile requirement in two years (2026). Phyl seconded the motion which carried unanimously. The applicants were then advised that they can refile early if a greater portion of the structure begins to be used for the exempt purposes. Michelle Downs then returned to the proceedings and Tori excused herself from them.

Exemption application for Knox Winamac Community Health Centers Inc at 1002 S Edgewood Dr in Knox:

On behalf of the applicants, Eileen Blanke, CFO, and Kathy Robb, executive director, were present. After reviewing the Form 136 application and the accompanying documents including their financial documents, the applicants were asked several questions about their charity care. Phyl made a motion to grant the exemption on this parcel at 100% with the requirement to refile every two years (2026). Michelle Downs seconded the motion which carried unanimously.

Alvarez Walter Pc for 8692 E 200 S in Knox:

Petitioner was not present, but was represented by Timothy N Parish of Innovative Property Tax Solutions Inc. Mr. Parish provided a packet of evidence including a letter explaining the evidence provided, a list of the largest sale prices in the county and a list of sales that occurred near the subject property's location, a property record card, and another copy of his power of attorney from the petitioner. Mr. Parish then presented his

evidence with the board. He noted that the reason he hadn't provided an actual appraisal is that the uniqueness of the property makes it difficult for appraisers to find comparable sales. John was then allowed to explain the increase to the assessment which he pointed out was only 2.5% meaning that the taxpayer bears the burden of proof. After reviewing all the evidence provided by both parties, Phyl made a motion of no change to the assessed value of 740,600 for 2024. Michelle Downs seconded the motion which carried unanimously.

Exemption application for Kurtis & Christos LLC at 1919 S Heaton in Knox Leased to BMV; at 1921 S Heaton in Knox Leased to DFR; & at 1913 S Heaton in Knox Leased to Workforce Innovations:

On behalf of the applicants, Michael White and Christ P Kurtis were present. The applicants were asked about the portions of the building that were used by the state agencies, and explained that the DFR leases 14%, the BMV leases 9%, and Workforce Innovations leases 9%. After reviewing the Form 136 application and the accompanying documents including the three leases from the various state agencies involved, Phyl made a motion to grant this parcel an exemption of 32% to the building portion only with a refile requirement in two years (2026). Michelle Downs seconded the motion which carried unanimously.

ADJOURNMENT:

The next meeting will be held June 27, 2024 in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana. As there was no further business to discuss, Michelle Downs made a motion to adjourn. Phyl seconded the motion which carried unanimously. The meeting adjourned at 11:25 A.M.



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