

PTABOA Hearing 06-27-2024

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 Tori Chessor were present, and the following proceedings were held to wit:

ORGANIZATIONAL DUTIES:

- Board President, Phyl Olinger, called the meeting to order at 9:00 A.M. CST after establishing that we did have a quorum.
- Phyl Olinger made a motion to table the minutes from the meeting on April 25, 2024 to be approved at the next meeting as Tori was not present for the entire April meeting. Tori seconded the motion which carried.

Smith Richard Jr @ N 700 E in Hamlet:

Petitioner, Richard Smith Jr was present. Discussion was had on what land uses qualify as Agricultural, how land in Indiana is priced, and what exactly excess residential land is. John recommended removing the unimproved home-site and thus changing all of this land to excess residential. The petitioner stated that he plans on making this a hay field, but stipulated that this was not the use on January first of 2024. After reviewing all the evidence provided, Tori made a motion to remove the unimproved homesite and assess all the land as excess residential. This would lower the value from \$78,200 to \$70,600. Phyl seconded the motion which carried unanimously.

Leus George & Irene @ CR 210 in Knox:

Petitioners George & Irene Leus were both present along with their son Matthew Leus. Petitioner requested some sort of justification for the assessment and stated that the market is over-inflated at this time. John spoke about trending and sales data, and explained to the petitioners that even in an inflated market, the assessments have to reflect market value. John also provided the petitioners with a Land Sales Report and explained the difference between Lake Front and Lake View lots and their pricing. After reviewing all the evidence provided, Phyl made a motion of no change to the assessed value of \$375,300 for 2024. Tori seconded the motion which carried unanimously.

Watson Roy @ 3035 W 625 S in North Judson:

Petitioner Roy Watson was present. Petitioner stated that the assessment seems too high. John talked about market value. He also provided and explained a mini-appraisal that he had done for the subject property. Petitioner then asked about a reduction in assessment due to his property being across the street from a cemetery. John explained that studies show either no value difference, or a negligible one depending on the study. After reviewing all the evidence provided, Tori made a motion of no change to the 2024 assessed value of \$150,400. Phyl seconded the motion which carried unanimously.

Stubblefield III Frank Milton @ 0725 W 450 S in North Judson:

Petitioner Frank Stubblefield was present. Petitioner stated that the taxes for homes around him (in his neighborhood) have gone down. He stated that his land does not grow quality hay, and that he cannot get the internet at his location. John discussed the market value. He also provided and explained a mini-appraisal to the petitioner.

Petitioner then supplied photos of homes located near his property and listed some homes that he feels are similar to his. While he conceded that their values were similar, he reiterated that they are paying less in taxes. A short explanation was given about deductions and other items that affect taxes, and the board reminded the petitioner that we were only here to discuss the assessment and not the taxes. After reviewing all the evidence provided by both parties, Phyl made a motion of no change to the assessed value of \$370,600 for 2024. Tori seconded the motion which carried unanimously.

Stacy Arnold Ray & Debra Lynn @ 3055 W 625 S and Rear Lot in North Judson:

Petitioner was not present. After waiting twenty minutes for the petitioner to appear, it was verified that the petitioner had not contacted the assessor's office to reschedule, and that the Form 114 that was mailed on 5-24-2024 had not been returned as not deliverable. After reviewing all the evidence provided by both parties, Phyl made a motion of no change to either of the 2024 assessed values of \$188,200 for the first parcel and \$3,500 for the second parcel. Tori seconded the motion which carried unanimously.

Gomez Frank & Candice L @ 1100 E in North Judson:

Petitioner was not present. After waiting ten minutes for the petitioner to appear, it was verified that the petitioner had not contacted the assessor's office to reschedule, and that the Form 114 that was mailed on 5-24-2024 had not been returned as not deliverable. After reviewing all the evidence provided by both parties, Tori made a motion of no change to the 2024 assessed value of \$19,600. Phyl seconded the motion which carried unanimously.

Mundo Robert @ 7320 W Toto Rd in North Judson:

Petitioner Robert Mundo was present. Petitioner explained some issues with the home and how the construction materials were NOT what he expected they were when he purchased the home. He talked about laminate floors actually being linoleum which is now peeling up. He talked about deck issues, countertop issues and even foundation issues. These issues were dealt with only cosmetically by the previous owners and are now causing him multiple problems that will cost a lot of money to fix properly. John discussed some issues that he found at a site visit and stipulated to lowering the grade of the home from B+1 to B due to those issues. The board felt that this wasn't enough after looking at the petitioner's photos and suggested the grade might be better reflected by a reduction to grade C+2, or C+1. After some more discussion and reviewing all the evidence provided, Tori made a motion to lower the grade to C+2 and lower the condition to average which would lower the overall 2024 assessment from \$573,800 to \$509,200. Phyl seconded the motion which carried unanimously.

Robillard Michelle M Trust @ 5624 S CR 210 in Knox:

Petitioner Michelle Robillard was present by phone. Petitioner stated that she tried to find similar properties but this home is a manufactured house and she feels it is not worth the increase in assessment. John explained about market value and more specifically talked about lake front land. He also talked about lake front footage and how that is applicable to value. He also stated that in Starke County the value decrease noted by excess frontage only occurs in frontage that is over 100 feet. He had data to back this up. John also talked to the petitioner about a mini-appraisal he had done on the subject property. After reviewing all the evidence provided, Phyl made a motion that based on supplied evidence and sales data compared to the subject property that no

change be made to the 2024 assessed value of \$481,800. Tori seconded the motion which carried unanimously. Petitioner asked for John's mini-appraisal to be mailed with the Form 115 so that she could review it. The assessor agreed to send all of John's evidence for the petitioner to review including but not limited to the mini-appraisal.

Kirt Diana H W/L/E Skulski Zbigniew & Danuta @ 4351 S 675 E in Knox:

Petitioners Zbigniew and Danuta Skulski were present. Petitioners read off the properties listed on their Form 130. John talked about land value rising as properties get closer to the lake even though they are not directly on the lake. The petitioner played audio recordings for the board of the weekend prior. They stated that these recordings were made after dark of the rowdy patrons of the bar across the street from their property. They further stated that they cannot open their windows all summer long due to the noise, and that they have to constantly remove garbage from their yard that blows over from the bar onto their property. John provided a mini-appraisal that he explained to the petitioners and also explained why a 2021 appraisal is no longer relevant due to market changes over the last three years. After reviewing all the evidence provided and noting that the rowdy bar opened after the purchase of this property, Tori made a motion to lower the 100% land influence for lake view property that is on this parcel to 50% due to the bar issues which would lower the overall 2024 assessed value from \$140,300 to \$122,400. Phyl seconded the motion which carried unanimously.

LUNCH Break.

Following the Kirt decision the board broke for lunch at 12:05 P.M., and reconvened at 1:00 P.M. to hear the rest of the appeals scheduled for the day.

Shao Frank & Lee Laura for 6-Farmland parcels in Hamlet & Knox:

Petitioner Frank Shao was present. Petitioner talked about land prices and bushels per acre. He stated that he rents the property to a farmer and supplied the contract as evidence. He stated that last year he rented part of the properties for \$150 per acre and that he had to raise it to \$163 per acre this year. The other properties he also rented for \$150 per acre last year but had to raise to \$180 per acre this year. Petitioner also provided AG Soil Reports for the different parcels. John talked about how agricultural land is valued and provided Senate Bill 308 and a 2024 DLGF memo on the 2024 AG base rate as evidence. John stipulated that 3 of the 6 parcels have slight soil errors that could be corrected. One would cause a slight increase in assessment, but the other two would be lowered slightly. The petitioner stated that he understood. After reviewing all the evidence provided, Tori made a motion that in the interest of being as accurate as possible the 2024 assessed value for the three inaccurate parcels should be corrected for soil type and use, and that the other three parcels have no change in the 2024 assessment. Phyl seconded the motion which carried unanimously. This motion resulted in the following changes to assessment, parcel "a" value reduced from \$35,800 to \$34,800, parcel "b" value was raised from \$26,000 to \$26,100, parcels "c", "d", and "e" remained the same at \$58,100, \$22,300, and \$10,100 respectively, and parcel "f" was reduced from \$87,300 to \$86,600.

Ledvina Farm LLC (Ledvina Raymond & Dianne) for 7-Farmland parcels:

Petitioner was not present. After waiting six minutes for the petitioner to appear, it was verified that the petitioner had not contacted the assessor's office to reschedule, and that the Form 114 that was mailed on 5-24-2024 had not been returned as not

deliverable. John explained that six of the seven parcels are being assessed as agricultural land for 2024, but one is being assessed as excess residential. John stipulated that even though it has historically been being assessed as excess residential land, it will be changed for 2025 as it is currently being farmed again. After reviewing all the evidence provided by both parties, Phyl made a motion that due to the petitioner not being present to prove agricultural use prior to the 01-01-2024 assessment date, no change to the 2024 assessed value of any of the seven parcels should be made. Tori seconded the motion which carried unanimously. This leaves the assessments for the agricultural parcels as follows: \$282,200, \$16,000, \$70,000, \$90,600, \$59,400, and \$45,000. And finally, the residential parcel remains at \$48,200.

ADJOURNMENT:

The next meeting will be held July 25, 2024 in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana. As there was no further business to discuss, Tori made a motion to adjourn. Phyl seconded the motion which carried unanimously. The meeting adjourned at 2:40 P.M.



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