

# PTABOA Hearing 07-25-2024

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, Michelle Downs and Victoria (Tori) Chessor were present, and the following proceedings were held to wit:

## **ORGANIZATIONAL DUTIES:**

- Board President, Phyl Olinger, called the meeting to order at 9:08 A.M. CST after establishing that we did have a quorum.
- Michelle Downs made a motion to approve the April 25, 2024 minutes as written. Phyl seconded the motion which carried. Tori made a motion to approve the June 27, 2024 minutes as written. Phyl seconded the motion which carried.

## **Rudecki Thomas G @ 8042 Wakew Ln in Walkerton:**

Petitioner Thomas Rudecki present. Petitioner questioned such a high increase in value from last year's assessment. John talked about market value. He talked about reviewing the property due to the MLS listing and recent sale price. When the MLS listing was reviewed some unaccounted for remodeling was discovered which increased the overall value of the property. After reviewing all the evidence provided, Tori made a motion of no change to the assessed value of \$101,900 for 2024. Michelle Downs seconded the motion which carried unanimously.

## **Neal James E & Rhonda K @ 6915 N 900 E in Walkerton:**

Petitioner James Neal was present. He wanted to present evidence that rebuilding the barn structure with a contractor would cost around \$47,500. It was explained to the petitioner that this value was higher than the current building assessment of \$44,500, so he declined to provide that evidence. John then talked about trending and why the land value increased. The board then discussed amongst themselves some even more current land sales that they happened to know about which might indicate another land increase for the next assessment year. After reviewing all the evidence provided, Tori made a motion of no change to the overall assessed value of \$98,200 for 2024. Michelle Downs seconded the motion which carried unanimously.

## **Stavedahl Jason W & Heather D @ 1160 E SR 10 in Knox:**

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 6-17-2024 had not been returned as not deliverable. It was decided to review all the evidence provided by both parties. John explained that if the board rolled back the effective age by one year, the overall assessment would be much closer to the actual sale price of \$245,000 on 7-10-2023. Tori made a motion to enact that change to the 2024 assessed value which lowered the assessment from \$251,700 to \$245,500. Michelle Downs seconded the motion which carried unanimously.

## **ALSEM SCF LLC (McVey Albert F) @ 6855 E 100 N in Knox:**

Petitioner Albert McVey was present. Petitioner spoke about the combination of the two parcels. He talked about the farm land value increase and how it doesn't seem to be supported by the agricultural studies he could find on-line. John talked about how the

agricultural land base rate is derived by the state and given to the counties in Indiana. The petitioner reiterated that the base rate should not have increased. John again explained that the county has no influence or choice over the agricultural land base rate. After reviewing all the evidence provided by both parties, Michelle Downs made a motion of no change to the assessed value of \$110,900 for 2024. Tori seconded the motion which carried unanimously.

**Matthews Arthur Dean @ 2680 S Union St in Knox:**

Petitioner Arthur Matthews was present. Petitioner talked about his neighbor's property being full of junk. The board asked if the neighbor's property was full of junk when he purchased the property in October of 2022 for \$125,000. The petitioner responded in the affirmative. John talked about land values increasing. He also explained the ratio study process and provided the petitioner with a copy of the trending report for his neighborhood with his own sale highlighted. John also provided the petitioner with a mini-appraisal which he explained as well. After reviewing all the evidence provided by both parties, Tori made a motion of no change to the assessed value of \$121,700 for 2024. Michelle Downs seconded the motion which carried unanimously.

**McCorkel Harold R @ 8333 S 50 W in North Judson:**

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 6-17-2024 had not been returned as not deliverable. It was decided to review all the evidence provided by both parties. John pointed out that this parcel is already getting more obsolescence compared to most other manufactured homes that are being assessed as real estate. Tori made a motion of no change to the 2024 assessed value of \$56,500. Michelle Downs seconded the motion which carried unanimously.

**Marecik Stanislaw & Renata @ 11795 E Division Rd in Knox:**

Petitioners Stanislaw and Renata Marecik were both present. The petitioner stated that when they purchased the property in May of 2024, the real estate agent showed them a property with three sheds and did not inform them about any code enforcement issues. Phyl stated for the record that after further review the Mareciks are a party to the appeal since evidence indicated that they are responsible for the taxes per the closing statement. The petitioners then stated that no improvements have been made to the property since purchasing it, and asked the board to review all the materials that they had provided as evidence. John stated that the bulk of the value on this property can be attributed to the land. He then conceded that the buildings should probably have their conditions changed to poor rather than average. The board reviewed all the evidence provided, and Tori pointed out that the sale price of \$135,000 is above the current assessment. Tori, then, made a motion of marking the sale as invalid for trending, but also making no change to the assessed value of \$112,000 for 2024. Michelle Downs seconded the motion which carried unanimously.

**Kolodziej Ryszard & Wanda F @ 6550 S 750 E in Knox:**

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 6-17-2024 had not been returned as not deliverable. It was decided to review all the evidence provided by both parties. John

provided a comparable sale and spoke about land value. Tori made a motion of no change to the 2024 assessed value of \$56,500. Michelle Downs seconded the motion which carried unanimously.

**Vanna Anthony J & Ronald & Raymond @ 2755 E 150 S & 6691 S Shewski Rd & 2420 E 400 S all in Knox:**

Petitioner Ronald Vanna was present. Petitioner stated that assessments are unfair because they are set by realtors who get a commission so they want to sell things for the most money possible. He believes assessments should not be based on the market value. John spoke about land value and explained a couple of comparable land sales that are even located very close to at least one of these properties. The petitioner then stated that he is going to continue to appeal all of his properties until he sees a decrease in the Meth use in our county. After reviewing all the evidence provided, Tori made a motion of no change to the assessed value of the three parcels. The values would, therefore, remain at \$19,300, \$14,000, and \$17,300 for 2024. Michelle Downs seconded the motion which carried unanimously.

**Jedlicka Dianne Marie @ Between 150 N & 125 N in Grovertown:**

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 6-17-2024 had not been returned as not deliverable. It was decided to review all the evidence provided by both parties. John provided a couple of comparable sales that both sold above the current assessment for this property. Michelle Downs made a motion of no change to the 2024 assessed value of \$33,500. Tori seconded the motion which carried unanimously.

**LUNCH Break.**

Following the Jedlicka decision the board broke for lunch at 11:40 A.M., and reconvened at 1:00 P.M. to hear the rest of the appeals scheduled for the day.

**Tibu Maria @ 9320 E Toto Rd in Knox:**

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 6-17-2024 had not been returned as not deliverable. It was decided to review all the evidence provided by both parties. John presented a mini-appraisal and explained it. Michelle Downs made a motion of no change to the 2024 assessed value of \$259,100. Tori seconded the motion which carried unanimously.

**Biggs Brian D & Biggs Patricia Trust @ 4038 S 625 E in Knox:**

Petitioners Brian and Patricia were both present. Petitioners stated that their property is three blocks from the lake and feels that the huge homes that are on the lake are increasing their property assessment unjustly. They also pointed out that their property has no lake view and is not directly on the lake. John talked about the ratio study and how neighborhoods are put together so that properties on the lake or with a lake view are not compared to their property for trending. He presented the petitioners with a list of sales in their neighborhood. John then provided the board and the petitioners with a mini-appraisal and explained it. After reviewing all the evidence provided, Tori made a

motion of no change to the assessed value of \$183,300 for 2024. Michelle Downs seconded the motion which carried unanimously.

**Mizanskey Michael A & Joann M @ 3794 S CR 210 & 550 S (Rear) in Knox:**

Petitioner Michael Mizanskey was present. It was decided to hear the two parcels individually. Petitioner stated that the vacant property floods seven or eight months out of the year. John talked about a site visit he performed on 7-2-2024. John stated that the property was heavily wooded, low, and swampy. He recommended that a negative twenty percent influence factor be applied to the land due to those specific topography issues. Tori made a motion to accept John's recommendation and apply a -20% influence factor to the land and the vacant parcel for topography issues. Michelle Downs seconded the motion which carried unanimously.

The improved property was then discussed. The petitioner stated that with the economy like it is, he thinks the value went up excessively for this parcel. John talked about land values on the lake. He provided the petitioner with a land sale analysis and explained it to him. He also gave the petitioner the Fisher Price Index on construction cost which showed a forty percent increase in building costs. The petitioner then questioned the validity of using this method to determine value. John then presented the petitioner with a mini-appraisal he did for this property and explained it. John then stated that he feels that the market supports the current assessment. After reviewing all the evidence provided, Tori made a motion of no change to the assessed value of \$594,600 for 2024. Michelle Downs seconded the motion which carried unanimously.

**Petca loan @ 7180 E 25 N in Knox:**

Petitioner was not present. After waiting six minutes for the petitioner to appear, it was verified that the petitioner had contacted the assessor's office through email to let the assessor know that they may not make it to the hearing, and that they wanted the board to review all of the evidence in their absence if they didn't make it. The petitioner also provided some additional sales in their email that they thought were comparable to their property to be presented as evidence. John reviewed the comparable sales provided by the petitioner. John stated that he performed an interior inspection on this structure on 05-30-2024 and lowered the condition on this property to poor. He also explained that he couldn't lower the condition to unlivable since there are renters living in the dwelling. The change to poor condition lowered the overall assessment from \$108,100 to \$92,500, but the petitioners did not feel that this was enough of a decrease. After reviewing all the evidence provided, Tori made a motion of no further change to the assessed value of \$92,500 for 2024, and to request rent information from the petitioner which may indicate a lower value for 2025. Michelle Downs seconded the motion which carried unanimously.

**ADJOURNMENT:**

The next meeting will be held September 19, 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. Michelle Downs seconded the motion which carried unanimously. The meeting adjourned at 2:12 P.M.



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

Michelle Schouten, Assessor & Secretary for PTABOA