# PTABOA Hearing 07-28-2022

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, Carolla Heilstedt, and Phyl Olinger were present and the following proceedings were held to wit:

# **ORGANIZATIONAL DUTIES:**

- Carolla called the meeting to order at 9:00 A.M. CST after establishing that we did have a quorum.
- Phyl made a motion to approve the minutes from the meeting on June 23<sup>rd</sup>, 2022. Carolla seconded the motion which carried.

# FORM 136 EXEMPTIONS:

**Heartland Christian Center:** Due to the organization's timely response to the board's records request, the board reviewed the documents and determined that they should be eligible for the religious exemption for this property. Phyl made a motion to approve the exemption for the 2022 payable in 2023 tax year. Carolla seconded the motion which carried

# Bailey Sarah A for 4515 S 800 E in Knox:

Petitioner Sarah Bailey was present. Petitioner presented board with "Petitioner Exhibit A" and explained it to the board. John presented the board and the petitioner with a "mini-appraisal" of comparable sales. It was discussed with the petitioner. After reviewing all the evidence, Phyl made a motion that the 2022 assessment should remain at 86,200. Carolla seconded the motion and the motion carried.

# Baker Leslie w/l/e Bedrock Martin & Marcia for 4500 E 250 N in Knox:

Petitioners Martin & Marcia Bedrock were both present, and stated that they just believe the assessment has gone up too much over time. They also stated that no properties immediately surrounding their property within at least a mile radius have sold recently. There was some discussion on trending and sales data, as well as defining the term neighborhood for the petitioner. John also presented a "mini-appraisal" of which he also had a copy for the petitioner. After reviewing all the evidence, Phyl made a motion that the county had submitted supportable sales data for the current assessment, so no change should be made to the 2022 assessment. Carolla seconded the motion and the motion carried.

# Begley Russell H for 5615 S 600 W in North Judson:

Petitioner Russell Begley was present. There was some discussion on market appreciation. Petitioner stated that taxes are just too high. John discussed the condition of the dwelling, last year's appeal (which was settled informally), and the current site visit that he conducted. After reviewing all the evidence, Phyl made a motion no change to the 2022 assessment should be made. Carolla seconded the motion and the motion carried.

# Holston Anthony W for 11984 Pine Ridge Ln in Walkerton:

Petitioner Anthony Holston was present, and provided an appraisal that was done for a refinance on 2-10-2020. He also brought up some issues with the flooring in the dwelling due to puppies and children. John provided evidence on the resale value of homes showing time adjustments for when the appraisal was done compared to the assessment date. After reviewing all the evidence from the petitioner and the assessor, Phyl made a motion to lower the grade of the dwelling from C+1 to C, which would lower the value by around 12,000. Carolla seconded the motion and the motion carried.

# Barajas Daniel A & Calderon Cristy M for S 625 E in Knox:

Petitioners failed to appear. After waiting thirty minutes the board reviewed the assessor evidence and noted that the petitioner hadn't submitted any evidence that the assessment was not the market value for the property. Phyl then made a motion no change to the 2022 assessment should be made. Carolla seconded the motion and the motion carried.

# Dobson Seth D for 5740 S 600 W in North Judson:

Petitioner emailed to ask that the board review the evidence in his absence. After reviewing all the evidence of which the petitioner hadn't provided any, Phyl made a motion no change to the 2022 assessment should be made. Carolla seconded the motion and the motion carried.

# Bernero Virinia for 11035 E Toto Rd in Knox:

Petitioner failed to appear. After waiting thirty minutes, the board reviewed the evidence. Phyl then made a motion to lower the grade of the Dwelling form C to C-1. Carolla seconded the motion and the motion carried.

#### Lake County Trust (Kranz Carol) for 6379 S SR 10 in Knox:

Petitioners Carol and Gunther Krantz were both present. Petitioners stated that the property has some roof issues especially with the eaves, and some furnace issues. There was some discussion on market appreciation, and trending. John provided a "mini-appraisal" and a resale value adjustment sheet to both the board and the petitioners. After reviewing all the evidence and some discussion on various topics, Phyl made a motion to lower the grade of the dwelling from C+2 to C+1. Carolla seconded the motion and the motion carried.

# Leus George & Irene for 4255 E CR 210 in Knox:

Petitioners George and Irene Leus were both present, along with their son Matthew Leus. Discussion on suggested changes to the data on some of the outbuildings as well as the dwelling was discussed. John explained what he found at a recent site visit to the property, and suggested that the dwelling grade be lowered from C-1 to D+2 and the condition lowered from Fair to Poor as well as some possible obsolescence on this property. Phyl made a motion to do all John's suggested changes, as well as change obsolescence to 10%. Carolla seconded the motion and the motion carried.

# J & S Long Trust (James R Long) for 4737 W 500 S in North Judson:

Petitioner failed to appear. After waiting thirty minutes the board reviewed the assessor evidence and noted that the petitioner hadn't submitted any evidence. Phyl then made a

motion no change to the 2022 assessment should be made. Carolla seconded the motion and the motion carried.

# Munsayac Christian R & Eleonore Bugar for 350 S in Knox:

Petitioner Christian Munsayac was present by Phone. There was some discussion on what the developer's discount is (former owner had it, and this petitioner does not qualify). Petitioner provided evidence that the property was purchased on 1-13-2021 prior to getting the results of the perc test which was done on 11-10-2020 which he received in March of 2021. According to the soils report, it appears that no septic can be placed on this land. After reviewing all the evidence, Phyl made a motion to assess all of this land as excess residential land rather than assessing it as a buildable homesite. Carolla seconded the motion and the motion carried.

#### BOARD BROKE FOR LUNCH AND RESUMED HEARING AT 1:00 P.M.

Hearings resumed with Michelle Schouten, John Viveiros, Tori Chessor, Carolla Heilstedt, and Phyl Olinger present.

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

Petitioners James and Rhonda Neal were both present. Discussion was had about the difference between cost of construction and cost of materials. Phyl made a motion for no change to the 2022 assessment. Carolla seconded the motion which carried.

# Neace Charles M & Betty F for 5357 S 250 W in North Judson:

Petitioners Charles and Betty Neace were both present. Market appreciation and trending was discussed. Petitioners stated that Borne's subdivision being in such close proximity to the property lowered their property value. Phyl made a motion to lower the grade of the Dwelling from C+1 to C. Carolla seconded the motion which carried.

#### Nufer Thomas Donald & Sandra Lynn for 8182 Apache Dr in Walkerton:

Petitioners Thomas and Sandra Nufer were both present. Market appreciation and trending was discussed. Petitioners stated that the dwelling needs re-sided, re-carpeted and one of the bathrooms needs repaired. They also stated that they were open to an interior inspection. Phyl made a motion to make no determination on this property pending a future site visit. Carolla seconded the motion which carried.

#### Olbrot Rose (Upton Deneed M) for 4975 E SR 210 Lot 2-1 (bldg. only) in Knox:

Petitioner Deneed Upton was present. Petitioner stated that the dwelling has no heat, uneven floors and a camper shower only. Phyl made a motion to remove the heating unit form the assessment, and to lower the condition to fair. Carolla seconded the motion which carried.

#### Peck Gary A & Barbeth for 11912 E 750 N in Walkerton:

Petitioners failed to appear. After waiting thirty minutes the board reviewed the assessor evidence, discussed the provided comprables, and noted that the petitioner hadn't submitted any evidence. Phyl then made a motion no change to the 2022 assessment should be made. Carolla seconded the motion and the motion carried.

# Pedersen Sheila K for 5015 E 200 S in Knox:

Petitioner had agreed to sign the Form 134 to settle at the informal hearing over the phone, but had not gotten the signed document back to the assessor yet. Phyl made a motion to accept John's recommended changes to the 2022 assessment. Carolla seconded the motion which carried.

# Shonka Bernadette F for 3240 E 800 S & 750 S in Knox:

Petitioner Bernadette Shonka was present. Discussion was had about the solar project not being started as of the 1-1-2022 assessment date. Petitioner was further advised that paperwork had to be filed to obtain the heritage barn deduction. John submitted a "mini-appraisal" indicating that his value reflected market value. He also provided an independent study which showed that solar farms have no effect on surrounding residential property values. Bernadette spoke extensively about the dangers of solar panels. John assured her that he will be tracking sales around the solar panels, once they are installed, to see if they effect property sales in our area in any way. Phyl made a motion to apply 10% obsolescence on the dwelling only. Carolla seconded the motion which carried.

# Zehring Erik & Tasha for 6841 E 400 N in Grovertown:

Petitioner failed to appear. After waiting twenty-five minutes the board reviewed the assessor evidence which showed that the assessed value accurately reflected the market value. Phyl then made a motion no change to the 2022 assessment should be made. Carolla seconded the motion and the motion carried.

#### ADJOURNMENT:

The next meeting will be held on September 22, 2022 in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana. As there was no further business to discuss, Phyl made a motion to adjourn. Carolla seconded the motion which carried. The meeting adjourned at 3:00 P.M.

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

Michelle Schouten, Assessor & Secretary for PTABOA