

# **PTABOA Hearing 09-22-2022**

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, Phyl Olinger, and Michelle Downs were present and the following proceedings were held to wit:

## **ORGANIZATIONAL DUTIES:**

- Phyl called the meeting to order at 9:00 A.M. CST after establishing that we did have a quorum.
- Michelle Downs was sworn in as a new PTABOA member by the county Auditor Rachel Oesterreich.
- Phyl approved the minutes from the meeting on July 28<sup>th</sup>, 2022.

## **Divine M Ross & Gail L for 11515 E 550 N in Grovertown:**

Petitioners Ross & Gail Divine were present. Petitioners reiterated their complaint from their submitted form 130 and its attachments. John explained that assessments are supposed to be market value, and that you cannot appeal taxes only assessment. John explained the market appreciation going on in our county right now. He also went over the taxpayers list of comparable properties and the differences in those properties compared to the subject property. Then he presented the board and the petitioners with his comparable sales. After reviewing all the evidence from the petitioner and the assessor, Phyl made a motion that no change be made to the 2022 assessed value. Michelle Downs seconded the motion and the motion carried. The petitioners asked what their next step was, and Phyl explained how to appeal at the IBTR (Indiana Board of Tax Review) level. The petitioners were given a Form 131.

## **Kube Kenneth & Julie for 8880 S SR 39 in North Judson:**

Petitioner Kenneth Kube was present, and presented the board with a folder of evidence which included an appraisal dated 9-27-2021, a home inspection, and some photos of the subject's interior. The board questioned the petitioner about the reason for the appraisal which stated the value of the subject was 220,000 which was higher than the county's assessment. John presented his evidence which included trending data, the MLS listing and sales disclosure for the subject property. When offered a chance at rebuttal, the petitioner stated that he overpaid for the property because he was desperate for a house. After reviewing all the evidence, Phyl made a motion that no change be made to the 2022 assessed value. Michelle Downs seconded the motion and the motion carried.

## **Pippenger Rentals LLC (Richard Pippenger) for 11037- 1 & 2 in Walkerton:**

Petitioner sent an email the morning of the hearing asking that it be rescheduled due to his testing positive for COVID-19. We agreed and rescheduled him for the October 27<sup>th</sup> hearing.

**Shepperd Richard L & Judith A Trust for 1300 W 150 S in Knox:**

Petitioner Richard Shepperd was present, and explained to the board about the blight in his area which should affect his assessment. John explained market appreciation and also noted that this property is already reflecting the neighborhood blight in a ten percent obsolescence that is applied to the dwelling. After reviewing all the evidence, Phyl made a motion that no change be made to the 2022 assessed value. Michelle Downs seconded the motion and the motion carried.

**Molitsky Robert C & Denise M for 5994 S CR 210 in Knox:**

Petitioner Robert Molitsky was present. Petitioner discussed the evidence that he provided with his form 130 (neighboring property "comparables" and photos), and also provided some additional photos. He stated that the property on the house side of the road was only 131.55 feet in depth and on the lake side only 9.72 feet which does not total the 150-foot depth for which he is being assessed. John discussed on the water neighborhood assessments versus off the water neighborhood assessments to counter the petitioner's evidence which equated the two as comparable. John also explained where the land factor comes from and that it is a depth factor and has nothing to do with lake access. The petitioner rebutted with encroachment issues he is having on his personal pier. After reviewing all the evidence, Phyl made a motion to apply a -5% obsolescence on the land to account for the encroachment issues on the land adjacent to the water. Michelle Downs seconded the motion and the motion carried.

**Lazowski Jack R for 3440 S CR 210 (+2 vacant lots) in Knox:**

Petitioner asked in writing that this appeal be heard in his absence. Phyl read out the petitioner's provided arguments which she noted contained no suggested assessment. John presented his evidence which included comparable home sales and comparable land sales as well as additional evidence. After reviewing all the evidence, Phyl made a motion that no change be made to the 2022 assessed value. Michelle Downs seconded the motion and the motion carried.

**ADJOURNMENT:**

The next meeting will be held on October 27, 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. Michelle Downs seconded the motion which carried. The meeting adjourned at 11:30 A.M.



Respectfully submitted by \_\_\_\_\_  
Michelle Schouten, Assessor & Secretary for PTABOA