

# PTABOA Hearing 10-26-2023

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 zoom 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.
- Michelle Downs made a motion to approve the minutes from the meeting on September 28, 2023 as presented. Tori seconded the motion which carried.

## **Wittmer Ronald E for 4880 S CR 210 in Knox:**

Petitioner, Ronald Witmer, was present along with his daughter Kathleen Witmer. Kathleen stated that she is an appraiser, and that she noticed that the personal property that was included in the recent sale to her father was not included on the Sales Disclosure Form. She stated that they are trying to get the official Sales Disclosure Form corrected. The petitioners submitted photos of the personal property that was included in the sale and gave an estimated value for that property of approximately \$148,707. Petitioners went on to state that they may be undervaluing some items and that they only included the big-ticket personal property items. They further stated that they plan on running an Airbnb on this property and wondered if we can use the income approach to value. It was noted that there are two dwellings on this property and only the smaller one is being used for income. The larger one is getting the homestead deduction. John spoke about incorrect data from previous assessments. The Garage (which is the proposed Airbnb) was remodeled into living space with no permit and is now listed as a second dwelling on the property. He pointed out the overall sale for the two parcels was \$950,000 and that if we remove the \$150,000 in personal property that leaves the sale price at \$800,000. He pointed out that the assessment for the two parcels of \$660,500 and \$43,000 when added together are only \$703,500 which is still well below the adjusted sale price. After listening to and reviewing all evidence provided, Tori made a motion of no change to the 2023 assessment. Michelle Downs seconded the motion which carried unanimously.

## **Singh Amarjeet (Sharma Rinky) for 8011 N Tecumseh Rd in Walkerton:**

Petitioner failed to appear, and had submitted the Form 130 with no additional evidence. John stated that he had performed an exterior site visit on September 19<sup>th</sup> and felt that the condition of the property is better represented as fair rather than average. This would lower the overall value from \$66,000 to \$59,700. After reviewing all the evidence provided, Phyl made a motion to lower the condition from fair to average per John's recommendation. Michelle Downs seconded the motion which carried unanimously.

## **Sky Petroleum Inc (Sharma Rinky) for 10780 E US Hwy 30 in Grovertown:**

Petitioner failed to appear, and had submitted the Form 130 with no additional evidence. Phyl pointed out that she did not see a Power of Attorney or any designation of the petitioner as an officer for this company and is not satisfied that they are a party to the

appeal. After reviewing all the evidence provided, Phyl made a motion of no change to the assessed value for 2023. Tori seconded the motion which carried unanimously.

**Skyway Fuels Inc (Sharma Rinky) for 1 N Heaton St in Knox:**

Petitioner failed to appear, and had submitted the Form 130 with no additional evidence. The Sales Disclosure Form that John provided in his evidence on this appeal shows that Mr. Sharma is a party to this appeal. John submitted further evidence which was also reviewed. After reviewing all the evidence, Phyl made a motion of no change to the assessed value for 2023 due to a lack of evidence submitted by the petitioner. Tori seconded the motion which carried unanimously.

**Rachel L P dba Golden Acres Senior Apts for 1004 Virginia in Knox:**

Petitioner and their Tax Representative failed to appear, and had submitted the Form 130 with no additional evidence. John stated that the petitioner bears the burden of proof in this case and that after repeated attempts to obtain their financial information to apply the income approach to assessed value, the tax representative has provided no data. He feels there is nothing to support a different assessment. After reviewing all the evidence provided, Tori made a motion of no change to the 2023 assessment. Michelle Downs seconded the motion which carried unanimously.

**Oak Valley Place Sterling Grp for 1515 S Heaton & Rear in Knox:**

Petitioner and their Tax Representative failed to appear, and had submitted the Form 130 with no additional evidence. John stated that the petitioner bears the burden of proof in this case and that the value remains unchanged from their IBTR appeals which were settled prior to the hearing date. In that case the income approach was used from the income data they provided in the spring of 2023. After reviewing all the evidence provided, Phyl made a motion of no change to the 2023 assessment. Tori seconded the motion which carried unanimously.

**ADJOURNMENT:**

The next meeting will be held in April of 2024 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. Tori seconded the motion which carried unanimously. The meeting adjourned at 10:50 A.M.



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