

PTABOA Hearing 10-27-2022

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.
- Phyl made a motion to approve the minutes from the meeting on September 22nd, 2022. Michelle D seconded the motion which carried.

Salyers Ronald J & Amy C for 850 S 700 E in Knox:

Petitioner Ronald Salyers was present. Petitioner presented exhibits which consisted of pictures from flooding in 2018, and an appraisal. When asked petitioner stated that the property hasn't flooded again since 2018. John explained that the assessor's office is already assessing the farm land as "floods occasionally". John explained the current market appreciation. The petitioner's appraisal from 9-27-2022 stated the value at 390,000. If the property was assessed as residential excess acreage instead of farmland, the property would have a total assessment of 385,400 (which is lower than the appraisal) instead of the current AG property class assessment of 347,300. After hearing and reviewing all of this evidence, Phyl made a motion for no change to the 2022 assessment. Michelle seconded the motion which carried.

Alvarez Walter PC for 8692 E 200 S in Knox:

Petitioner's Tax Representative, John Yanek, was present, and presented the board with Petitioner's Exhibit #1 which was a printout of IC Code 6-1.1-15-20. Discussion was had about the unusual and unique characteristics of the subject property. John V presented Assessor's Exhibits #1-4 which included the subject property record card, trending data, a mini appraisal, and the four property record cards of the comparable properties used in the mini appraisal. After presenting this evidence, John V suggested an option of increasing the obsolescence on this property's dwelling from 11% to a higher percentage due to the unique characteristics of this subject. After reviewing all the evidence, Phyl made a motion that to change the dwelling obsolescence from 11% to 20% for the 2022 assessment. Michelle Downs seconded the motion and the motion carried.

Settled appeals that have failed to sign the Form 134:

-SIMON for 2320 E 480 N in Knox: Due to the petitioner not returning the required paperwork by the final meeting of the board for the 2022 year, the assessor asked the board to make a determination in this matter to officially close the appeal. Phyl made a motion to accept the 2022 total Assessment of \$121,300 as agreed upon by the petitioner and the assessor on 8-9-2022 per their phone conversation. Michelle D seconded the motion which carried.

- RYAN for 10962 E Mohawk in Walkerton: Due to the petitioner not returning the required paperwork by the final meeting of the board for the 2022 year, the assessor asked the board to make a determination in this matter to officially close the appeal.

Phyl made a motion to accept the 2022 total Assessment of \$12,300 as agreed upon by the petitioner and the assessor on 8-11-2022 per their phone conversation. Michelle D seconded the motion which carried.

- RYAN for 10927 E Mohawk in Walkerton: Due to the petitioner not returning the required paperwork by the final meeting of the board for the 2022 year, the assessor asked the board to make a determination in this matter to officially close the appeal. Phyl made a motion to accept the 2022 total Assessment of \$48,300 as agreed upon by the petitioner and the assessor on 8-11-2022 per their phone conversation. Michelle D seconded the motion which carried.

- RYAN for 10965 E Mohawk in Walkerton: Due to the petitioner not returning the required paperwork by the final meeting of the board for the 2022 year, the assessor asked the board to make a determination in this matter to officially close the appeal. Phyl made a motion to accept the 2022 total Assessment of \$63,800 as agreed upon by the petitioner and the assessor on 8-11-2022 per their phone conversation. Michelle D seconded the motion which carried.

- RYAN for 7954 N Tonti in Walkerton: Due to the petitioner not returning the required paperwork by the final meeting of the board for the 2022 year, the assessor asked the board to make a determination in this matter to officially close the appeal. Phyl made a motion to accept the 2022 total Assessment of \$58,300 as agreed upon by the petitioner and the assessor on 8-11-2022 per their phone conversation. Michelle D seconded the motion which carried.

-MCKEE for 0114 E Toto Rd in Knox: Due to the petitioner not returning the required paperwork by the final meeting of the board for the 2022 year, the assessor asked the board to make a determination in this matter to officially close the appeal. Phyl made a motion to accept the 2022 total Assessment of \$4,400 as agreed upon by the petitioner and the assessor on 7-26-2022 per their phone conversation. Michelle D seconded the motion which carried.

-MCKEE for E Toto Rd in Knox: Due to the petitioner not returning the required paperwork by the final meeting of the board for the 2022 year, the assessor asked the board to make a determination in this matter to officially close the appeal. Phyl made a motion to accept the 2022 total Assessment of \$20,100 as agreed upon by the petitioner and the assessor on 7-26-2022 per their phone conversation. Michelle D seconded the motion which carried.

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

Petitioner Richard Pippenger was present. Petitioner provided photos as evidence. The assessor's evidence included photos, one comparable property, and a value derived from the rent. Both approaches to value (comparable sales, and income) that the assessor used came to a value of around \$130,000. The 2022 assessment is only listed at \$101,700. Phyl noted that the subject property is already getting a 28% obsolescence and another 10% deduction for being listed as a grade D+2 rather than a C grade dwelling. After some discussion, Phyl made a motion for no change to the 2022 assessment. Michelle seconded the motion which carried.

Noble Allen J & Arlene G Trust for 2455 E 800 S in North Judson:

Petitioner Arlene Noble was present, and spoke about solar projects on the farmland around her farm. She did not expect any change to be made to her assessment, but wanted to have her objections to the solar projects on the record. Phyl made a motion

that no change be made to the 2022 assessed value. Michelle Downs seconded the motion and the motion carried.

Land Order presentation:

John began explaining the land order dated. See the exhibits enclosed. As John explained the exhibits, both Phyl and Michelle asked pertinent questions which he answered. Phyl then made a motion to approve the 2023 Land Order as submitted and explained. Michelle D seconded the motion and the motion carried.

Oak Valley Place Sterling Group for 1515 S Heaton (+other parcel) in Knox:

After waiting for ten minutes the board noted that neither the petitioner nor their tax representative had appeared, or notified the assessor of their inability to appear, despite the assessor having notified them both by 114 of the hearing date, time, and place on 9-19-2022 which was more than the required thirty days in advance. The board therefore decided to review the evidence in the petitioner's absence. While reviewing the evidence, Phyl noted that after receiving the petitioner's income records, the assessor using the income approach lowered the value from the initial total assessment of \$360,100 to \$349,100 for one parcel, and from \$312,700 to \$294,100 for the other. This settlement was offered to the petitioner and their representative on 8-11-2022. Although the offer was declined, the new values are less than a 5% change from the previous year. The board believes this shifts the burden of proof to the petitioner rather than the assessor. Since the petitioner and their representative both failed to appear and provided no additional evidence beyond the financial documents the assessor used to offer them a settlement, Phyl made a motion that no further changes be made to the 2022 assessed value, and the assessor should use the values offered to the taxpayer on 8-11-2022. Michelle Downs seconded the motion which motion carried.

ADJOURNMENT:

The next meeting will be held in April of 2023 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 11:58 A.M.



Respectfully submitted by _____

Michelle Schouten, Assessor & Secretary for PTABOA