

# PTABOA Hearing 4-20-2023

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

## ORGANIZATIONAL DUTIES:

- Assessor, Michelle Schouten, called the meeting to order at 9:00 A.M. CST after swearing in the members and establishing that we did have a quorum.
- Michelle Downs made a motion to elect Phyl Olinger as the President for the 2023 PTABOA board. Tori Chessor seconded the motion which carried unanimously.
- Phyl made a motion to make Tori the acting signatory for the board. Michelle Downs seconded the motion which carried unanimously.
- Phyl made a motion to approve the minutes from the meeting on October 27, 2022. Michelle Downs seconded the motion which carried.

## FORM 136 EXEMPTIONS:

- **Knox Winamac Community Health Centers, Inc:** Ilene Blank, CFO, and Kathy Robb, executive director, were both present at the hearing. Documents provided by this not-for-profit were reviewed and discussed. This entity is a Federally Qualified Health Center that primarily deals with the uninsured and the under-insured. Phyl pointed out that the entity did not purchase the property until after the January first of 2023 assessment date. Petitioner did not deny this. Phyl made a motion to deny the exemption for 2023 due to the property not being “owned, occupied, and used” solely by the entity on January first of the year per IC 6-1.1-10-16. Michelle Downs seconded the motion which carried unanimously. The petitioner was encouraged to file again next year.
- **Shirley Heinze Land Trust:** Kris Krouse, executive director, was present. Documents provided by this not-for-profit were reviewed and discussed. Kris stated that the property was officially donated on December 28, 2022 to the Land trust which can be verified by the date on the deed of record. He also stated that the existing dwelling on the property is useless, and will be demolished as soon as the trust has the funds to do so. This land trust owns over 3,000 acres of land across six counties and did qualify for the exemption in adjoining counties. This trust is an accredited Land Trust, and has received the National Excellence award. After much discussion and many questions, Tori made a motion to grant the exemption at 100%. Michelle Downs seconded the motion which carried unanimously.
- **St Lukes United Church of Christ:** Documents provided by this not-for-profit were reviewed and discussed. Phyl made a motion to continue the exemption at 100% for this church. Tori seconded the motion which carried unanimously.

## ADDITIONAL NEW BUSINESS:

John presented a packet of data on the ratio study and sales analysis for the 2023 assessments. He wanted members to understand the current trends in the market prior to the upcoming meetings. Board members were encouraged to keep these documents for reference during future appeal hearings.

**Puckett Charles & Betty Lou 100 & 102 S Cleveland; Knox (3 vacant lots):**

Petitioner Charles Puckett asked the board to review the evidence in his absence as he lives out of state. After reading and reviewing all of his evidence, and the assessor's evidence, Tori made a motion for no change to the 2023 assessment. Phyl seconded the motion which carried unanimously. Phyl also stated that she wants it pointed out on the Form 115 that the two closest parcels of the three in question are already receiving a 50% reduction in assessment due to the location of the property being next to a railroad track.

**ADJOURNMENT:**

The next meeting will be held June 22, 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. Tori seconded the motion which carried unanimously. The meeting adjourned at 10:00 A.M.



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

Michelle Schouten, Assessor & Secretary for PTABOA