

PTABOA Hearing 6-22-2023

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 Victoria (Tori) Chessor were present 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.
- Tori made a motion to approve the minutes from the meeting on April 20, 2023 as presented. Phyl seconded the motion which carried.

Borlick Troy W for 4071 S Boa Dr in Knox:

After waiting for fifteen minutes it was apparent that the petitioner Troy Borlick was not going to appear. John explained why he feels this property is actually probably over-assessed based on his mini-appraisal research. He stated that it was his belief that this property would be better represented at a D+1 grade rather than a C-1 grade. He also stated that this property has been being assessed as having only one bathroom and it actually has a bath and a half. After reviewing all evidence provided, Tori made a motion to implement the corrections John suggested (lowering the grade and adding in the half bathroom). Phyl seconded the motion which carried.

Paulich Mark J & Margaret A for 2210 W 800 S in North Judson:

Petitioners, Mark & Margaret Paulich, were present. The petitioners stated that the finished area is only 1435 square feet and felt the finished area in the basement should not count. The assessor has the main floor at 1461 square feet all finished and the basement at 500 square feet of finish for a total finished area of 1961 square feet. The issues that the petitioners had with the deductions were explained and resolved. The petitioners were told that the part of the basement that has drywall, etc must be considered in the total amount of finished area. Phyl made a motion of no change to the assessment since all issues had been addressed. Tori seconded the motion which carried.

Lynch Jerry D II & Brittani N for 4240 E 200 S in Knox:

Petitioner, Jerry Lynch, was present. Petitioner questioned why assessments keep increasing, and stated that it should not be based on market value. The laws regarding how assessments are figured using trending and sales were explained to the petitioner in detail. And even though the petitioner was still not satisfied with the explanations, Phyl made a motion of no change to the assessment for 2023. Tori seconded the motion which carried.

Lake Co Trust Co Trust #2942 (Stercay Mary) for 3625 N 1200 E in Grovertown:

After waiting for fifteen minutes it was apparent that the petitioner Mary Stercay was not going to appear, so the board decided to review all of the evidence in her absence. After reviewing the evidence presented by both sides and noting the fact that Senate Bill 325 will put the pole barn in the 1% or 2% cap anyway (and they could think of no other reason she may want a pole barn to be assessed as a garage since pole barns depreciate faster), it was determined that it is to the petitioner's advantage to leave this

structure as a pole barn rather than a garage. Phyl made a motion of no change to the assessment for 2023. Tori seconded the motion which carried.

Harris John & Kapp Kimberly for 308 S Wilson in North Judson:

Petitioner, John Harris, was present. Petitioner stated that the house is not livable. There was an extensive discussion on completion level during a remodel. The assessor, after a site visit was willing to lower the level of completion from 70% to 63% complete. The petitioner did not contest the assessor's list of what was complete and not complete, but felt the value of the property should be no more than \$60,000. When asked, he could not come up with any methodology to justify his value. Phyl made a motion to accept John's recommendation to lower the value based on the remodel being 63% complete. Tori seconded the motion which carried.

McCorkel Harold R for 8333 S 50 W in North Judson:

After waiting a minimal amount of time, John stated that at the site visit in May, he could find no errors in the assessment and told the petitioner, Harold McCorkel, that he would have to appear before the PTABOA board. The petitioner stated that he felt it would be a waste of time. Further, the petitioner would not let John inside the property, but stipulated that it was probably close to average inside and the assessor already has it as in fair condition. After reviewing this testimony and the other evidence presented by both sides, Phyl made a motion of no change to the 2023 assessment. Tori seconded the motion which carried.

Abundant Life Church of Starke County at 205 N Jackson St in San Pierre (Form136 exemption):

This church, formerly known as Everlasting River Fellowship) neglected to refile the form 136 after the name change. It is still a church, and since they have now rectified the situation by turning in all the applicable paperwork, the board determined to forgive the tardiness. Tori made a motion to approve the exemption request as a result of the name change retroactively to the April 1st deadline. Phyl seconded the motion which carried.

ADJOURNMENT:

The next meeting will be held July 27, 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 11:38 A.M.



Respectfully submitted by _____

Michelle Schouten, Assessor & Secretary for PTABOA