

PTABOA Hearing 7-27-2023

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, Victoria (Tori) Chessor, and Michelle Downs 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 June 22, 2023 as presented. Phyl seconded the motion which carried.

Koepke Living Trust (Koepke Daniel & Crystal) for 2575 S 800 E in Knox:

Petitioner, Daniel Koepke, was present and provided blueprints of his home as petitioner's exhibit 1. John explained that he had been out to remeasure the property on May 23, 2023 and made corrections. He explained how the cost tables account for a "half-story" as opposed to a full story. He then explained to the board that we are assessing the property below the sale price from the sale on November 30, 2021, which should actually be below the current assessment since the 2023 resale analysis shows that property is still increasing in value. After listening to and reviewing all evidence provided, Phyl made a motion of no further change to the 2023 assessment. Tori seconded the motion which carried unanimously.

Allen Mark D & Jennifer S for 8815 E 750 N in Walkerton:

Petitioner, Mark Allen, was present. The petitioner provided interior pictures as Petitioner's Exhibit 1, and a sheet on determining condition as Petitioner's Exhibit 2. The petitioner talked about some mold damage due to water leakage, window jams are rotting and need replace, and other repairs that need done. He also pointed out that the roof and air conditioner etcetera are all around twenty years old and will need to be replaced soon. After reviewing the photos, John stipulated that the property condition could probably be lowered. John then discussed his exhibits which he admitted did not consider a lowering of the condition of the property. Tori made a motion to lower the condition from average to fair. Michelle Downs seconded the motion which carried unanimously.

Nowak Tomasz & Lucyna for E Hill St in Knox:

Petitioner, Tomasz Nowak, and his father, Zdzislaw Nowak, were present. Petitioner stated that they have blueberry bushes and that they sell blueberries so the property should still be assessed as having an agricultural use. John spoke about why and how land use is changed from agricultural to residential. John provided DLGF guidelines and copies of the Indiana Code which backed up changing this property to residential use. John also provided photos of the property that were taken on 6-21-2023. The petitioner offered to show photos from his phone. After some more discussion between the board members, Phyl made a motion to reclassify the land as fifty percent agricultural use and fifty percent residential use. Michelle Downs seconded the motion which carried with a vote of two to one.

Jacobs Charles E & Monique A for 495 W 400 S in North Judson:

After waiting for ten minutes it was apparent that the petitioners were not going to appear. Phyl verified with the assessor that the petitioners had not contacted the assessor's office to reschedule, and that the Form 114 that was mailed on 6-8-2023 with the scheduled date and time for the hearing had not been returned as not deliverable. Once this was verified, the board decided to review all of the evidence in the petitioners' absence. After reviewing all the evidence provided, Phyl made a motion of no change to the 2023 assessment. Tori seconded the motion which carried unanimously.

McMahon Cynthia & Thomas for 8079 N Oakwood Dr in Walkerton:

After waiting for ten minutes it was apparent that the petitioners were not going to appear. Phyl verified with the assessor that the petitioners had not contacted the assessor's office to reschedule, and that the Form 114 that was mailed on 6-8-2023 with the scheduled date and time for the hearing had not been returned as not deliverable. Once this was verified, the board decided to review all of the evidence in the petitioners' absence. 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.

Voter Ronald for 5660 E 450 S in Knox:

After waiting for ten minutes it was apparent that the petitioner was not going to appear. Phyl verified with the assessor that the petitioner had not contacted the assessor's office to reschedule, and that the Form 114 that was mailed on 6-8-2023 with the scheduled date and time for the hearing had not been returned as not deliverable. Once this was verified, the board decided to review all of the evidence in the petitioner's absence. After reviewing all the evidence provided, Phyl made a motion of no change to the 2023 assessment. Tori seconded the motion which carried unanimously.

MBS Fitness LLC at 19 N Main St in Knox (Merit Foundation Form136 exemption):

Michelle Downs immediately recused herself from this part of the hearing as she is related to the petitioners, and she left the meeting room to avoid any appearance of impropriety. The petitioner, William David Weinberg, as well as his witnesses, Jay Weinberg and David Johnston, were present. Phyl asked the petitioner if the Form 136 was for the 2023 assessment. The petitioner responded in the affirmative. Phyl then pointed out that the form was late since it was due no later than 4-1-2023 and was filed with the Assessor's Office on 6-8-2023. The petitioner then asked if the exemption could be heard for the 2024 assessment, and Phyl said he would have to refile for that assessment year. Phyl then made a motion to deny the Form 136 exemption for 2023 and encouraged the petitioner to file again prior to 4-1-2024 for the 1-1-2024 assessment. Tori seconded the motion which carried unanimously by the remaining members. Following which Michelle Downs was invited back into the meeting.

Moore Francis M & Lois for 3760 E Debby Dr in Knox:

Petitioners, Francis and Lois Moore, were present. When asked to present their case, Mr. Moore began questioning the zoning of the property and how it had been changed several years ago from agriculture to agriculture/residential. Phyl told the petitioners that this board has no jurisdiction over zoning and referred them to the board of zoning appeals, and Tori pointed out that property is assessed based on its use and not its zoning. She stated that from the aerial photography provided by the county's GIS system that it is clearly being used for residential purposes. After reviewing all the

evidence and arguments provided, Phyl made a motion of no change to the 2023 assessment. Michelle Downs seconded the motion which carried unanimously.

Neal James E & Rhonda K for 6915 N 900 E in Walkerton:

Petitioner, James Neal, was present. Petitioner stated that he cannot build right now, and that even if he could, he would only be able to build on one side of the property due to the other side having a large ditch between the road and the property making a driveway impossible. After looking at the aerial photography and noting the unusual shape and size, the board reviewed the rest of the evidence provided, and Tori made a motion to grant the excess residential acreage a negative influence factor of ten percent for the unusual shape/size of the property. Phyl seconded the motion which carried unanimously.

Vild Thomas & Margret A for 10974 E South Ave in Walkerton:

Petitioners, Thomas and Margret Vild, were present. Petitioner stated that the main dwelling has only three bedrooms and not four. They also pointed out that this dwelling was originally a mobile home that has been built around. They further stated that they don't have an extra plumbing fixture and that their fireplace is un-usable. Petitioner went on to state that the small cottage on this property is also rarely used. John explained about trending and market value causing an increase in assessments. He also presented a sales analysis/mini appraisal that supported the value. After reviewing all testimony and evidence presented by both sides, the board had some discussion on the matter. Tori then made a motion to make the following changes to the 2023 assessment. Remove the extra plumbing fixture from the main dwelling and give it a five percent obsolescence for the unusable fireplace as well as some condition issues that aren't quite enough to lower the dwelling's overall condition. Also, on the cottage, an extra ten percent obsolescence should be given for not being occupied for such a long time. Michelle Downs seconded the motion which carried unanimously.

LUNCH Break.

Following the Vild decision the board broke for lunch around noon, and reconvened at 1:00 P.M. to hear the rest of the appeals scheduled for the day.

Vanna Ronald J for 1720 S 200 E in Knox:

Petitioner, Ronald Vanna, was present. Petitioner stated that the dwelling needs a furnace, floor, and bathroom repairs. He spoke about the property condition and storm damage. John pointed out that we are already assessing this dwelling as poor condition and it is still livable as the petitioner is currently living in it. Petitioner stated that the barn roof blew off and is no longer affixed to the barn, but merely resting on it. After some discussion, Tori made a motion to grant the pole barn fifty percent obsolescence for the roof damage. Michelle Downs seconded the motion which carried unanimously.

Vanna Ronald J for 208 S Main St in Knox:

Petitioner, Ronald Vanna, was present. Petitioner stated that he couldn't build on this property because he was told he could only build a single-family home on this vacant property. After reviewing all the evidence provided by both parties, Tori made a motion of no change to the 2023 assessment. Phyl seconded the motion which carried unanimously.

ADJOURNMENT:

The next meeting will be held September 28, 2023 in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana. As there was no further business to discuss, Michelle Downs made a motion to adjourn. Tori seconded the motion which carried unanimously. The meeting adjourned at 1:25 P.M.

A handwritten signature in black ink, appearing to read "MSchouten", with a long horizontal flourish extending to the right.

Respectfully submitted by _____
Michelle Schouten, Assessor & Secretary for PTABOA