

PTABOA Hearing 9-28-2023

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 9:01 A.M. CST after establishing that we did have a quorum.
- Phyl made a motion to approve the minutes from the meeting on July 27, 2023 as presented. Tori seconded the motion which carried.

Dilts Joseph for 406 S Bower St in Knox:

Petitioner, Joseph Dilts, was present and explained that no improvements have been made to his dwelling since he purchased it. John talked about trending and showed a photo he took on a recent site visit. The photos showed the subject house next to the south side neighbor's house which was mentioned in the petitioner's appeal form. John also provided the petitioner and the board with recent sales in the subject area and a sales comparison that he had done. He also addressed the petitioner's issues with deductions and advised the petitioner to go to the Auditor's Office with those concerns. 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.

Long Melissa Marie & Robert Louis for 3870 CR 210 in Knox:

Petitioner, Melissa Long, was present. The petitioner stated that this property has a shared lake front and a shared driveway and feels that the value is too high due to these property issues. John provided a compromise of reducing the property by five to ten percent to account for the easements. John then discussed trending and gave the petitioner a copy of a sales comparison that he had done. After reviewing all the evidence, Tori made a motion to lower the land value by five percent because of the easements mentioned. Michelle Downs seconded the motion which carried unanimously.

Holdread David R & Craft Tammy L for 250 S in Knox:

Petitioners, David Holdread and Tammy Craft, were present. Petitioners stated that the property is zoned residential, but they still bail hay, and there is no dwelling on the property. They concede, however, that they have put a pole barn on the property since the assessment date. John explained to the petitioners about zoning and the history of this specific parcel. It was changed in 2013 from being assessed as agricultural to residential. It was appealed at that time, and the board reverted it back to an agricultural assessment. In 2022, this parcel was changed back to residential due to no obvious agricultural use. After some questioning from the board, several points of fact were determined. Firstly, the petitioners do not file farm personal property forms. Secondly, the petitioners have two horses on the property, and they bail hay on about a third of the property which they use for their own horses. And finally, while they do sometimes sell the excess hay, they do not sell enough of it to claim it as an income with the IRS. After reviewing all the evidence as well as the petitioners' preceding statements, Tori made a

motion of no change to the assessed value for 2023 and to leave the property class as residential moving forward. Phyl seconded the motion which carried unanimously.

Wojdyla Joseph D & Mary E for 8135 S 800 E in Monterey:

Petitioners, Joseph and Mary Wojdyla, were present. Petitioners submitted a list of 38 articles addressing issue of value and utility poles. They also provided four photos of property to show the location of the poles. The house is approximately six hundred feet from the nearest pole which is not actually on the subject property. Petitioner also voiced some health concerns about living so close to utility lines. Petitioner stated that the proximity of the “unsightly poles” decreases the value of the dwelling, but he admits it does not affect the farm ground value. Petitioner stated that they have not contacted and appraiser or a realtor yet, but that they will want to sell their property after they retire. Upon questioning the petitioner stated that these poles have been placed within the last couple of years, and that they do not know where the substation for the poles is located. However, they pointed out that solar panels are also being put in across the street from their house. John explained trending and sales to the petitioners and gave them a copy of the page from the Appraisal Institute of Chicago which the petitioner had cited in their appeal. John also provided the petitioner with the Jackson Pitts report and discussed the information contained within both. Both of which suggest that utility poles have no affect on the value of farm or agricultural properties such as this one. John also reminded the petitioners that they are already receiving a lower than market value assessment on the land due to it being assessed as agriculture land. John discussed the structures on the property and pointed out that the farm house is only being assessed as E grade. He also showed them that all of their structures have a below average grade the highest being a D grade. The board discussed and reviewed all the evidence provided. After which Phyl noted for the record that no sales data was provided to prove that the utility poles will negatively impact the property value. Phyl then made a motion of no change to the 2023 assessment. Tori seconded the motion which carried unanimously.

Bax Timothy John & Margaret Virginai & Hermann Matthew Alexander & Angela Trinity for 4461 E CR 210 in Knox:

Petitioner, Timothy Bax, was present. Petitioner stated that he thinks the property value is a little high. He thought when he purchased the property that it had six bedrooms. However, after looking at the definition of a bedroom, he feels that since two of them do not have closets, they should not be considered as bedrooms. He gave two examples of what he thought were comparable sales since they had three or four bedrooms like his dwelling which sold for \$328,000 and \$446,000. However, both had considerably less square footage, 1378 & 1512 as compared to his 2571. The board asked the petitioner if the appraisal he had done before he purchased the property for \$610,000 stated that it was worth that. Petitioner answered in the affirmative. John explained trending and sales analysis to the petitioner. John then discussed why the assessed value had changed. The previous remodel that was done in 2019 was missed at that time due to the previous owner not getting the proper permits when doing the work. The remodel was discovered with the MLS listing of the property and the value was adjusted at that time to reflect the remodel. John pointed out that the recent sale of the property is the best indicator of value. 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.

Tranc Daniel & Doinita for 1088 S 1100 E in Culver:

Petitioners, Daniel and Doinita Tranc, were present. Petitioner stated that their property taxes were lower last year and wanted to understand the difference between last year and this year. Taxpayer was advised that the board can only look at assessments not taxes. John stated that he had visited the subject property in August and agreed to make a correction lowering the value, but the petitioners did not want to settle. He explained the bi-level designation of the property for which the petitioner expressed concerns in their appeal paperwork. He also briefly discussed the age deduction being lost on the subject property due to the value increase. John also shared a comparable sales analysis that he did for the property. After reviewing all the evidence provided, Phyl made a motion of no further change to the 2023 assessment other than the correction John had made which already reduced the value to \$248,800. Tori seconded the motion which carried unanimously.

Kimmey Thomas M & Toni L for 409 S Fisher St & S Fisher St in North Judson, and 408 S Main St & 403 W Jackson St in Knox:

Petitioner, Thomas Kimmey, was present. Petitioner stated that taxes keep going up and he is concerned about his, as well as other taxpayers, ability to pay them. He further stated that none of the properties have had any significant changes to them, and he just feels that the assessments are rising to increase the county's tax income. John explained trending and gave the petitioner a sales comparison analysis for each of the properties. Petitioner was further advised to combine the two parcels on which his personal dwelling sits to get the most out of his homestead deduction. 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.

LUNCH Break.

Following the Kimmey decision the board broke for lunch at 11:55 A.M., and reconvened at 1:00 P.M. to hear the rest of the appeals scheduled for the day.

Slazas Michael & Lisa for 11378 E Circle Ave in Walkerton:

After waiting a prescribed amount of time for the petitioner to appear, it was verified that the petitioner had not contacted the assessor's office to reschedule, and that the Form 114 that was mailed on 8-10-2023 had not been returned as not deliverable. The only evidence provided by the petitioner was the Form 130. John stated that the comparable property listed on the form was too different from the subject property to be comparable. He then provided the board with his own comparable sales. After some discussion and reviewing this evidence, Michelle Downs made a motion of no change to the 2023 assessment. Tori seconded the motion which carried unanimously.

Myers Craig & Michelle for 7847 S 700 E in Monterey:

Petitioners, Craig and Michelle Myers, were present. Petitioner stated that the subject property has no furnace, no kitchen cupboards, no finish in the basement, and was built with repurposed materials. They further stated that they feel even the adjusted value that John offered was still too high. John explained to the petitioner why the comparable sales they provided aren't truly comparable. He then gave them a copy of his sales analysis with good comparable properties. He then explained what he had adjusted on the property assessment and why he had made those corrections. After reviewing all

the evidence provided by both parties, Tori made a motion of no further change to the 2023 assessment other than the adjustment John had made which already reduced the value to \$319,000. Phyl seconded the motion which carried unanimously.

Newcomer Stephen L & Melissa for 5395 E 400 S in Knox:

Petitioners, Stephen and Melissa Newcomer, were present. Petitioners stated that they are still working on repairing and updating this dwelling. Petitioners also provided interior pictures showing the problems with the foundation, the roof repairs, as well as other issues. John stipulated that the photos show condition issues that may warrant lowering the condition of the dwelling to fair rather than average. After some discussion, and looking at how this would affect the value, the board indicated that they didn't feel that this lowered the value by enough. Following some further discussion, Phyl made a motion to both lower the dwelling condition to fair and add functional obsolescence for said dwelling of negative ten percent which would lower the overall 2023 assessment to 138,200. Tori seconded the motion which carried unanimously.

Moss David Wayne & Suzanne Christine Trust for 11936 E South St in Walkerton:

After waiting a prescribed amount of time for the petitioner to appear, it was verified that the petitioner had not contacted the assessor's office to reschedule, and that the Form 114 that was mailed on 8-10-2023 had not been returned as not deliverable. The only evidence provided by the petitioner was the Form 130. John noted that the main issue the petitioners seemed to have was with the purchase price and cost. John did a cost analysis for which he gave a brief explanation to the board. After some discussion and reviewing this evidence, Tori made a motion to lower the dwelling grade as John had indicated from B+1 to B for the 2023 assessment which would lower the overall value to 496,200. Michelle seconded the motion which carried unanimously.

ADJOURNMENT:

The next meeting will be held October 26, 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 1:55 P.M.



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