

PTABOA Hearing 09-19-2024

The Starke County Property Tax Assessment Board of Appeals met in regular session at 9:00 A.M. CST 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:

- Board President, Phyl Olinger, called the meeting to order at 9:08 A.M. after establishing that we did have a quorum.
- Tori made a motion to approve the July 25th, 2024 minutes as written. Michelle D. seconded the motion which carried.

Stacy Aaron @ 0735 N 600 E in Knox:

Petitioner Aaron Stacy asked the board in a letter to hear the petition in his absence. Phyl read the letter into evidence. John provided the board with the State of Indiana's definition of "improvements" which was also read into evidence. John stated that all of the raw data from last year had remained the same on this property, and that the increase in value was solely due to market appreciation. John presented the market data used. John also presented a resale analysis report that utilizes our county's data. Then John presented a grid of comparable sales for this specific property which indicated a value of \$166,200 and we are only assessing this property at \$147,200. After reviewing all the evidence provided, Michelle D. made a motion of no change to the assessed value for 2024. Tori seconded the motion which carried unanimously.

Stacy Elani & Stacy Aaron Lee @ 1060 S 550 E in Knox:

Petitioner Aaron Stacy asked the board in a letter to hear the petition in his absence. Phyl noted that it was the same letter already read into evidence. John noted that the same definition of "improvements" applies. John also stated that all of the raw data from last year had remained the same on this property, and that the increase in value was solely due to market appreciation. John noted that this property is located in the same neighborhood as the previous one and the same market data, and resale analysis was used. Then John presented a grid of comparable sales for this specific property. John also stipulated that there was a data issue that should be corrected regarding a bathtub with steam that was probably supposed to be a hot tub which prices lower, but he couldn't be sure. After reviewing all the evidence provided, Tori made a motion to remove the Bathtub with steam from the assessment which would lower the value by \$2700. Michelle D. seconded the motion which carried unanimously changing the overall assessed value for 2024 from \$107,700 to \$105,000.

Stacy Rhonda Michelle & Stacy Aaron Lee @ 1080 S 550 E in Knox:

Petitioner Rhonda Stacy was present by phone. Petitioner asked about why the land was assessed separately from the mobile home. It was explained that the title needs retired. The deadlines and time-frames for appealing a mobile home assessment were also discussed. The petitioner, then, requested that the assessor send the paperwork to her to retire the title. Tori made a motion of no change to the assessed value of \$13,300 for 2024. Michelle D. seconded the motion which carried unanimously.

Stacy Rhonda Michelle @ 1120 S 550 E in Knox:

Petitioner Rhonda Stacy was present by phone. Petitioner stated that the property had not been “improved” and needed a lot of repairs. John explained trending and market value. John talked about comparable sales. Petitioner stated that there is not an attic just a finished loft of 320 square feet. John stated that fixing this data error would lower the overall value from \$131,200 to \$127,400. Michelle D. made a motion to enact that change to the 2024 assessed value. Tori seconded the motion which carried unanimously.

Zornow Timothy B & Jill M @ 11368 E South St in Walkerton:

Petitioner was not present. After waiting fifteen minutes 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 8-19-2024 had not been returned as not deliverable. It was decided to review all the evidence provided by both parties. John offered evidence of market appreciation, trending, and his resale analysis. He also provided a comparable sales grid supporting the assessed value. Michelle D. made a motion of no change to the assessed value of \$331,800 for 2024. Tori seconded the motion which carried unanimously.

Railroad Homes LLC (Thomas DeCola) @ White St in San Pierre, & North St, & Willow St in North Judson:

Petitioner was not present. After waiting ten minutes 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 8-19-2024 had not been returned as not deliverable. It was decided to review all the evidence provided by both parties. The board reviewed Mr. DeCola's evidence which included: his Form 130, A Certificate of Organization, Articles of Incorporation, Notice of Doing Business, Quit Claim Deed, a Map, and IRS EIN paperwork. John cited the Indiana Code regarding the “developers discount” which states that property assessments cannot be changed based on future development until ground is broken or the property is sold. Since it does not stipulate lowering an assessment from how it was previously assessed, and this property was already being assessed as residential for a number of years, John believes that the law dictates no change to the assessments on the basis of the “developers discount”. Furthermore, John stated that the increase in assessment was due to trending only and is correct by market value standards. John did, however, stipulate that two of the four parcels had minor data errors that should be corrected. The board decided to take the votes by street. The two White Street parcels having no data errors were up for vote first. Tori made a motion of no change to either of those assessments. Michelle D. seconded the motion which carried unanimously leaving the 2024 overall assessments at \$3,000 and \$1,500.

The North Street property had a lot sizing error that if corrected would lower the value by \$200. Tori made a motion to make this correction which lowered the overall 2024 assessment from \$1,100 to \$900. Michelle D. seconded the motion which carried unanimously.

The Willow Street property's deed erroneously stated that extra lots were included in the sale. John stipulated that there was an acreage value issue due to the combination. He stated that he would like to see a -10% influence factor for size and shape as well as changing the parcel acreage to accurately reflect the actual size of the parcel. John further stated that these changes would lower the overall assessment by \$2,300. Tori

made a motion to accept John's corrections which was seconded by Michelle D. This lowered the overall assessment from \$29,500 to \$27,200.

The petitioner later appeared by zoom a while after the determination had already been made. Petitioner claimed computer issues while trying to appear by zoom. The board told him at that time that they had a full schedule, didn't have time to re-hear the case, and that their previously made decisions would stand as final.

Jimenez Rene @ 499 E Oak St in Hamlet:

Petitioner Rene Jimenez was present. The petitioner stated that he bought this house at auction and was the highest bidder. He stated that the house was "nasty" and that he had to do a lot of clean up and garbage removal. He also stated that the property is a rental with city water, but still has septic. He also spoke about his neighbor's assessed value. John talked about trending and market value assessment. He provided the petitioner with a grid of comparable sales and explained it to him. John stated that the income approach to value could be used if it would lower the assessment. The petitioner stated that he only gets \$1,250 per month in rent for the property. This would likely increase the assessment, so Michelle D. made a motion of no change to the assessed value of \$138,900 for 2024. Tori seconded the motion which carried unanimously.

Rotz Michael & Sue E @ 9401 E 50 S in Knox:

Petitioners Michael & Sue Rotz were both present. The petitioners stated that their assessed value keeps going up and that they looked up IC code 6-1.1.15-20 which says that the Assessor has the burden of proof so they would like to see proof. John talked about trending and market appreciation. He explained how the neighborhoods are separated, and provided a resale analysis indicating an 8.73% market appreciation in our county. John also provided a comparable sales grid for the board and the petitioners to review and explained it in detail. Tori made a motion of no change to the 2024 assessed value of \$201,700. Michelle D. seconded the motion which carried unanimously.

Giordano Doug & Susan @ 100 N in Knox:

Petitioners Doug & Susan Giordano were both present. Petitioners believe that their assessed value is too high. They stated that they paid \$40,000 for the property and the highest offer they have received from buyers is \$34,603. John provided the IAAO (International Association of Assessing Officers) standard for verification, and adjustment of sales. John also provided and explained his comparable sales grid for this property. Michelle D. made a motion of no change to the 2024 assessed value of \$60,100. Tori seconded the motion which carried unanimously.

Shane Jeffrey Baker @ 7240 W 250 S & 250 S in North Judson:

Petitioner Jeffrey Baker Shane asked the board in a letter to hear the petition in his absence. Phyl read the letter into evidence which stated that he could not attend and to review the evidence in his absence. John let the board know that the land which is already being assessed as agricultural is also already getting a "floods occasionally" reduction. And while the homesite might also get a reduction for the flooding, the board would then have to grant that same deduction to other similar properties to be fair and equitable across the board. Also, the dwelling itself is already getting an influence factor for flooding. Tori made a motion of no change to the 2024 assessed values of either

parcel. This leaves the overall assessments at \$78,000 and \$16,600. Michelle D. seconded the motion which carried unanimously.

ADJOURNMENT:

The next meeting will be held at 9:00 A.M. CST on October 24, 2024 in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana. As there was no further business to discuss, Tori made a motion to adjourn. Michelle D. seconded the motion which carried unanimously. The meeting adjourned at 11:30 A.M. CST.



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