

# PTABOA Hearing 10-24-2024

The Starke County Property Tax Assessment Board of Appeals met in regular session at 9:00 A.M. CST in the Annex 1 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. after establishing that we did have a quorum.
- Tori made a motion to approve the September 19, 2024 minutes as written. Phyl seconded the motion which carried.

## **Stransky Glenn L & Schurko Kathleen M @ Maple Ave in Walkerton:**

Petitioner Glenn Stransky asked the board in a letter to hear the petition in his absence. Phyl read the Form 130 complaint into evidence, petitioner provided no additional evidence. John explained to the board that 79% of the value of this land was already being removed due to the fact that it is land locked. It also has a -25% influence factor for topography. In short John believes that the current value is correct. He also stated that while it is well outside time constraints an adjacent similar parcel sold for \$3,000 in 2017. After reviewing all the evidence provided, Tori made a motion of no change to the 2024 payable in 2025 assessed value of \$1200. Phyl seconded the motion which carried unanimously.

## **Anderson Richard, Robin & Ryleigh @ 5958 S CR 210 in Knox:**

Petitioner Richard Anderson was present. Petitioner stated that he overpaid for the house. The age of the home is 98 and the windows need replaced, the upstairs has no heat or air and has never been remodeled. He also stated that the entire upstairs is on one electric circuit, and the ceiling is so low that his head hits the ceiling fans. He had pictures of the rotten windows but did not present them. He stated that these issues were not stated in the home inspection. John stated that the original assessment was \$583,700 for this parcel and \$33,100 for the other included parcel (\$616,800 total). After the appeal, he looked at the sale and lowered the value to the sale price of \$587,500 as it was an arms-length transaction and would be the best indicator of value. That meant that this parcel would be assessed at \$554,400, and the other remained at \$33,100. He reminded the board that he can't "chase sales" during the trending process but that upon appeal, he can review the specific sale. He stated that he had also reviewed the MLS listing after the appeal. During the informal hearing, the petitioner stated that lowering the overall value to the sale price did not go far enough. The petitioner stated that all the windows need replaced eventually. He has a cost estimate for the five windows that were in immediate need of replacement and it comes to \$8,308. The board asked John what could possibly be done to lower the value further. John stated that if the obsolescence was increased to -10% it would lower the value by \$8,900 which would more that account for the window issue. Tori made a motion to make this change to the 2024 payable in 2025 assessed value, lowering the overall assessment of this parcel to \$545,500. Phyl seconded the motion which carried unanimously.

**Richwalski Jr Mark @ 8244 N EUREKA LN in Walkerton:**

Assessor Schouten explained to the board that the Assessor's Office has been unable to get the signed paperwork back from this petitioner on a verbal agreement of value that would settle this appeal. Some discussion was had about the petitioner not following through. The assessor was asked how many times the petitioner had been contacted about the paperwork. She said several phone calls and the actual paperwork was mailed twice with a self-addressed stamped envelope included both times. Phyl asked John which value he thought better reflected the value of this property, and John stated that the agreed upon value was more accurate. Phyl made a motion to accept John's recommendation of keeping the verbally agreed upon value this time, but also established a new policy that states that if a petitioner does not file all the required follow-up paperwork in the future their value should revert back to the original assessment. Tori seconded the motion which carried unanimously.

**Peksa Mary Trustee @ 11434 E Samuel Dr in Walkerton:**

Petitioner's tax representative, Joe James of Innovative Property Tax Solutions Inc, was present virtually by zoom. Joe presented an exhibit which indicated a value of \$578,100 for the property but is asking for an assessment of \$589,600 which is a 2.5% increase from the 2023 value. He wants the assessor to meet their burden of proof. John provided a comparable sales analysis, but wanted to address the petitioner's evidence first. John stated that the five sales chosen by the petitioner vary widely in their amount of lake frontage and that this affects the value greatly. He provided a scatter chart of the petitioner's sales showing this relationship. John then explained his comparable sales analysis. He believes that this supports the current assessed value. Joe stated that the scatter chart does not indicate a positive indication of value. He says it only considers the extremes and that the sample size is too small. He did concede that lake frontage does have an influence on value but that as excess frontage gets larger the value tapers off. He further asked John to explain how he arrived at the adjustments that he used in his comparable sales analysis. John stated that he looked at many fee appraisals and decided to look at costs and use a fraction of the cost value to reflect the value it gives to the market. Therefore, the adjustments are weighted by their importance in considering market value. For example, the most significant of adjustments are entered at only 60% of the actual cost. Joe stated that these adjustments are too inconsistent. He further stated that the garage adjustments in particular were very skewed in his opinion. Joe asked specific questions about the property record cards of the comparable sales that John used. Tori asked Joe about his qualifications. Joe stated that he is a Level III assessor/appraiser who worked in the Lake County Assessor's Office prior to working for Innovative Property Tax Solutions Inc. Joe stated that he doesn't believe that John's comparable sales are comparable to the subject property once so many adjustments are made. He further stated that in his opinion the Starke County Assessor's Office had not met their burden of proof. John stated that the best comparable is probably the first one. Joe again stated that there are too many adjustments to be comparable. The tax representative left the meeting. Tori made a motion to place a -10% influence factor on the homesite for excess frontage which would lower the overall 2024 payable in 2025 assessed value from \$630,700 to \$597,700. Phyl seconded the motion which carried unanimously.

**Baker Leslie w//e Bedrock Martin & Marcia @ 4500 E 250 N in Knox:**

Petitioner Marcia Bedrock was present. Petitioner stated that there have been no improvements to this property. She further stated that the ditches are not maintained properly. She asked for some justification for the increase in value to her property. John stated that no changes were made to the raw data on this parcel. He provided the petitioner and the board with the trending sales in her neighborhood. He explained trending and ratio studies. He further explained that her neighborhood is Center Township Rural and includes a small portion of Washington Township Rural as well. John also provided the petitioner and the board with his comparable sales analysis of this parcel and explained it to the petitioner. Tori asked the petitioner about fixtures and if there was an extra kitchen sink. Petitioner stated that there is. Phyl made a motion of no change to the 2024 payable in 2025 assessed value of \$442,400. Tori seconded the motion which carried unanimously.

**Bedrock Marcia & Baker Leslie A @ 13 N Pearl St in Knox:**

Petitioner Marcia Bedrock was present. Petitioner stated that the only part of this assessment that raised was the land value. She questions this because she has pictures of surrounding properties and they are in disrepair. John said all commercial property land was raised by about 5%, and it was nothing specific with this property. Petitioner reiterated that the surrounding buildings are in poor condition. She also pointed out that there is no room for expansion on this property and that the building is not currently in use. She stipulated that it is well maintained but that her ability to keep it that way is hampered by the bar next door. She is constantly required to clean up beer bottles, trash, and even shingles from that property that make their way into her yard. Tori stated that she feels a location factor should be applied due to the issues created from being located near a rowdy bar. John stated that a -5% influence factor for location on the land only would lower the overall assessment to \$100 less than the 2023 assessment. Tori made a motion to enact that change to the 2024 payable in 2025 assessed value which lowered the overall assessment from \$63,300 to \$62,600. Phyl seconded the motion which carried unanimously.

**Nielsen Personal Trust (Judith K Nielsen) @ 201 Wilson St in North Judson:**

Petitioner Judith Nielsen asked the board to hear the petition in her absence. The petitioner called the assessor on 10-23-2024 and asked the assessor to tell the board about her issues with the assessment. Assessor Schouten read this discussion into evidence. John pointed out that the petitioner bears the burden of proof in this case. He talked about market appreciation and stated that he believes that her assessment increased less than most assessments in her neighborhood. Tori made a motion of no change to the 2024 payable in 2025 assessed value of \$167,300. Phyl seconded the motion which carried unanimously.

**Elam Michael E & Taylor @ 5505 S 100 E in Knox:**

Petitioners Michael & Taylor Elam failed to appear. 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 09-20-2024 had not been returned as not deliverable. John stated that he had made some corrections to this parcel based on the MLS listing and a comparable sales analysis that he provided which indicated a value of \$498,725. He stated that he lowered the grade and applied a -6% influence factor to achieve a more fair and equitable assessment of

this parcel. The board then reviewed all of the evidence provided by both parties. Tori made a motion accept the recommended changes which would lower the overall 2024 payable in 2025 assessment from \$551,100 to \$497,100. Phyl seconded the motion which carried unanimously.

**ADJOURNMENT:**

The next meeting will be held in April of 2025 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 10:50 A.M. CST.



Respectfully submitted by \_\_\_\_\_  
Michelle Schouten, Assessor & Secretary for PTABOA