

# PTABOA Hearing 06-26-2025

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. Assessor Michelle Schouten - Board Secretary, John Viveiros - Assessment Defense, Phyl Olinger - Board President, and Victoria (Tori) Chessor – Board Member were present, and the following proceedings were held to wit:

## **ORGANIZATIONAL DUTIES:**

- Board President, Phyl Olinger, called the meeting to order at 9:02 A.M. after establishing that we did have a quorum.
- Phyl made a motion to approve the April 17, 2025 minutes as written. Tori seconded the motion which carried.

## **Jesus Cares Ministries (asking for exemption to be for at least part of 2024pay25):**

Petitioner, Dan Hamilton, asked for the board to hear his petition in his absence. Tori read Dan's request into evidence and recommended that the exemption be applied for the second half of the 2024 payable in 2025 tax burden. She stressed that no refund for the first half be granted. She then made a motion for that. Phyl seconded the motion which carried unanimously.

## **Cox Micah & Rachel for 9845 E 750 N in Walkerton:**

Petitioners Micah & Rachel Cox were present. Petitioner requested that the assessor present their case first. John explained ratio studies, mass appraisals, and neighborhood factors. He then provided the petitioner with a copy of his comparable sales analysis. John explained the sales analysis. He had done a price per square foot comparison and a linear regression of the comparable sales.

Petitioner asked if John had been inside the subject property or any of the comparable sales he used? John responded no to both. Petitioner asked questions about mass appraisal, what constitutes a neighborhood, and what his neighborhood is specifically. John answered. Petitioner asked about Grade in general. He asked if the sale of 9515 E 750 N was considered. He asked about John's credentials. John responded to all questions.

Petitioner then stated that the procedure was defective due to Indiana code requiring that the petitioner be offered an informal hearing, and he was not offered one. The board asked if the assessor's office had reached out to offer the petitioner an informal hearing. John discussed why no preliminary hearing was held, and confirmed that one was not offered in this case.

Petitioner went on to state that he believes his grade is too high and so is his condition. He believes that the 9765 E 750 N property that John used as a comparable sale is of a higher grade and quality with better finishes and stated that he has actually been inside the house. He went on to let the board know that the new owner at this property creates a nuisance for the neighboring properties due to having built a shooting range on the property's excess acreage. At this point John offered to do a site visit of the property to see if grade and/or condition could be lowered on the subject property. Petitioner refused. He stated that the value needs to go back to last year's assessment due to the assessor bearing the burden of proof and not having offered a preliminary hearing thus not following state statute.

Phyl said that given the information provided currently, the assessor has met the burden of proof, but concedes that we may not have come to this point if the petitioner had been offered an informal hearing.

Petitioner stated that he was denied the right to an informal hearing and/or a site visit prior to the hearing. And that he has the right to a determination being made at this hearing. Tori made a motion to revert the 2025 payable in 2026 assessed value of \$280,300 to the 2024 payable in 2025 assessment of \$264,400, due to the fact that no informal hearing was offered, but requires that an inspection be done prior to the next assessment. Phyl seconded the motion which carried unanimously.

**Wolf Andreas A & Isabel for 7715 S 1075 W in San Pierre:**

Petitioner Andreas Wolf was present. Petitioner conceded that he paid \$480,000 for the property. John noted that the petitioner stated on his Form 130 that the property was being farmed, but there is currently no evidence of farm activity on this property. Petitioner stated that his neighbor plans to farm the land in the future. The board asked the assessor what evidence of farming would be required when this change occurs. They were told that any notification to the assessor would prompt a site visit to look for signs of any agricultural activity. Tori made a motion of no change to the 2025 payable in 2026 assessed value of \$471,300 due to the sale price being higher, and the property not being farmed as of 01-01-2025. Phyl seconded the motion which carried unanimously. The board advised the petitioner to contact the assessor's office once agricultural activity has begun so the land use can be changed for future assessments.

**Passamonte Shirley M for 7080 S 600 W in North Judson:**

Petitioner Shirley Passamonte was present. Petitioner stated that the people who live south of her sold their property and that the prospective buyers got into a bidding war and as a result the property sold for too much. She further stated that her house needs repairs and she lost her age deduction. John provided the petitioner with a comparable sales analysis. He stipulated that after looking at the MLS listing, the current assessment probably has the dwelling at too high of a grade, but that it also does not include this dwelling's central air conditioning. Petitioner stated that she can't lock her sliding door due to the settling of the foundation and that she already has a roof issue. Tori made a motion to lower the grade of the dwelling to C+2 and add in the air conditioning. These changes lower the 2025 payable in 2026 assessed value from \$334,900 to \$312,800. Phyl seconded the motion which carried unanimously. The board advised the petitioner to visit the Auditor's Office as under the new laws she may qualify again for an age credit or deduction.

**Malas Nancy A for 11 W Pearl St in Hamlet:**

Petitioner Nancy Malas was present. Petitioner stated that she moved in about three years ago, and that she purchased it in 2022 for \$175,000. She said that there are currently some cracks in the foundation. John provided the petitioner with a resale analysis and explained it. He also provided her with a "comparable" sales analysis based on the sales she chose as well as one that he picked and he explained that. The petitioner asked who chooses the condition of a property and why is that condition chosen. John explained. Tori made a motion to lower the condition of the dwelling from good to average. This change lowers the 2025 payable in 2026 assessed value from \$186,100 to \$180,300. Phyl seconded the motion which carried unanimously.

**Wojdyla Wladyslaw & Jedrol Boguslaw for 701 S Main in Knox:**

Petitioner failed to appear at the scheduled time of 9:15 AM CST. As it was now 10:40 AM CST, Phly 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 05-23-2025 had not been returned as not deliverable. Once this was established the board decided to hear the case in the petitioner's absence. Phyl read the Form 130 into the record for the petitioner and noted that there was no further evidence provided by the petitioner. John provided a comparable sale analysis for the subject and explained it. Tori made a motion of no change to the 2025 payable in 2026 assessed value of \$179,600. Phyl seconded the motion which carried unanimously.

**Bradley Scott & Vicki Lynn for 4725 S SR 39 in North Judson:**

Petitioner asked the board to hear the case in his absence. He had agreed to the change in assessment over the phone as long as he would now qualify for the Age Deduction/Credit. Tori stated for the record that the board has no say in the matter of the deduction or credit in question. Phyl asked John if he still recommended the proposed changes to the assessment based on his sales analysis. John said he did. Phyl made a motion to accept John's changes to the 2025 payable in 2026 assessed value to better reflect the sales analysis. This lowers the overall assessment from \$279,400 to \$268,100. Tori seconded the motion which carried unanimously.

**Pruski Judy for 7350 Beech Ave in Walkerton:**

Petitioner failed to appear at the scheduled time of 10:45 AM CST. As it was now 10:50 AM CST, Phly 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 05-23-2025 had not been returned as not deliverable. Once this was established the board decided to hear the case in the petitioner's absence. Phyl read the Form 130 into the record for the petitioner and noted that there was no further evidence provided by the petitioner. John discussed a history of appeals and settling every year at the informal hearing. He did however concede that the heat had not yet been removed from this assessment and probably should be. Tori made a motion to remove the heat from the assessment which lowers the 2025 payable in 2026 assessed value from \$60,400 to \$58,000. Phyl seconded the motion which carried unanimously.

**Potasz Marek & Bojko Eva for 3260 E SR 10 in Knox:**

Petitioner failed to appear at the scheduled time of 11:00 AM CST. As it was now 11:10 AM CST, Phly 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 05-23-2025 had not been returned as not deliverable. Once this was established the board decided to hear the case in the petitioner's absence. At this point the petitioner phoned in and stated that she had forgotten about the hearing. Phyl let her know that we would be hearing the evidence in her absence and that she would get a notification in the mail stating the decision. Phyl read the Form 130 into the record for the petitioner and noted that there was no further evidence provided by the petitioner. John provided a sales analysis and explained it. He said he doesn't give this one as much weight as usual for various reasons, but it does support the current value. He noted that the garage was already being sound valued at only \$400 due to its terrible condition and suggested it might even be better valued at only \$100. Phyl made a motion to accept John's recommendation to sound value the garage at \$100 instead of 400. This change lowers

the 2025 payable in 2026 assessed value from \$88,400 to \$88,100. Tori seconded the motion which carried unanimously.

**ADJOURNMENT:**

The next meeting will be held on July 17, 2025 at 10:30 A.M. CST 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. Phyl seconded the motion which carried unanimously. The meeting adjourned at 11:17 A.M. CST.



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