

PTABOA Hearing 09-18-2025

The Starke County Property Tax Assessment Board of Appeals met in regular session at 1:00 P.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 1:00 P.M. after establishing that we did have a quorum.
- Tori made a motion to approve the July 17th, 2025 minutes as presented. Phyl seconded the motion which carried.

DeCola Thomas for English Lake property by River in North Judson:

Petitioner Thomas DeCola was present. Petitioner stated that he wants the address corrected from English Lake to 650 W. He further stated that the land is devoted to timber harvesting and should, therefore, be assessed as agricultural land. John stated that we must have the documentation that a timber management program has been registered with the DNR. He also spoke about the Right-of-Way already being addressed on this property. Tori made a motion to change the property address to “CR 650 W in North Judson” with no change to the 2025 payable in 2026 assessment of \$7,500 at this time. Phyl seconded the motion which carried unanimously.

DeCola Thomas for 2500 S 650 W in North Judson:

Petitioner Thomas DeCola was present. Petitioner stated that he wants the property address removed from the GIS on this parcel, and wants the address corrected to just CR 650 W. He was informed that the GIS address would be a Planning Commission issue and not within the Assessor’s purview to remove. John discussed removing the homesite on this parcel and making it excess acreage as this more accurately reflects its usage and value. He further stated that this parcel hasn’t had a dwelling on it since 2013. The petitioner wants the Railroad Right-of-Way removed from his assessment on this parcel. John explained that the Right-of-Way was already being addressed on this property as it had already been removed per the legal description. Mr. DeCola disagreed and claims that it is not excluded in the legal description. After some discussion on this matter, John recommended that Mr. DeCola get a survey. Tori made a motion to remove the 2500 from the property address and to accept John’s recommendation to change the homesite assessment to residential excess acreage for the 2025 payable in 2026 assessment which lowered the overall assessment from \$13,500 to \$10,800. Phyl seconded the motion which carried unanimously.

DeCola Thomas for 6600 W 250 S in North Judson:

Petitioner Thomas DeCola was present. Petitioner stated that he wants the address corrected to CR 650 W. He further stated that he is working on the demolition of the unlivable structure on this property. John stated that we must assess what is there on the parcel as of January first of any given year and that the structure was still standing on January 1, 2025. He told the board that they could sound value the structure if they didn’t think the current assessment was correct. Tori made a motion of no change to the 2025 payable in 2026 assessment of \$35,600 at this time. Phyl seconded the motion

which carried unanimously. Petitioner was also informed that once the structure is completely removed from the parcel the 6600 can be removed from the property address.

DeCola Thomas for 6740 W 250 S in North Judson:

Petitioner Thomas DeCola was present. Petitioner stated that he wants the address corrected to CR 250 S. He further commented that he understands that the issues with this appeal being assessed as agricultural are the same as the first parcel discussed earlier today and that he will be in contact with the DNR. John stated that the Road Right-of-Way had not been properly deducted from the assessment of this property, so that should be corrected at this time. The correction would lower the overall 2025 payable in 2026 assessment from \$29,700 to \$28,700. Phyl made a motion to change the property address and accept John's recommendation for the 2025 payable in 2026 assessment correction. Tori seconded the motion which carried unanimously.

DeCola Thomas for 7310 W 250 S in North Judson:

Petitioner Thomas DeCola was present. Petitioner stated that he wants the address corrected to CR 250 S because this structure has been demolished already. John stated that the demolition was after the 01-01-2025 assessment date and that it will be removed from the assessment for 01-01-2026 payable in 2027. John wanted the board to make a note that the Right-of-Way was already figured correctly on this parcel. Phyl made a motion to change the property address, but to leave the 2025 payable in 2026 assessment at \$18,800 which is lower than the initial \$19,200 on his Form 11 due to the state lowering the base rate for agricultural land. Tori seconded the motion which carried unanimously.

Hanches John & Rus Rodica for 4419 E CR 210 in Knox:

Petitioner Rus Rodica Hanches was present. Petitioner stated that she believes the square footage of the dwelling is figured incorrectly. She said that she has two sets of stairs and two separate furnace/mechanical rooms (one on the upper floor and one on the lower floor) that should lower the overall square footage. John stated that he had already corrected the square footage and lowered the grade on this dwelling as well as correcting the pricing on the garage which lowered the overall assessment from \$755,100 to \$675,900. He stated, however, that he did not deduct out the mechanical rooms from the overall square footage because he has never done that for any other property in the county. John is willing to remove those rooms from the finished square footage if these rooms are in fact unfinished. Tori stated that she would like verification first on the rooms before removing the 8x25 foot sections from the finished area. Phyl suggested that the decision on this be tabled until John has time to review the photos that the petitioner states she will email to the assessor's office. Tori seconded the suggestion and a decision will be made at the October meeting one way or the other.

Forest Daniel R & Irene C for 9660 E 700 S in Monterey:

Petitioners were not present. 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 8-12-2025 had not been returned as not deliverable. The board then decided to review all of the evidence provided by both parties. The only evidence provided by the petitioners was their Form 130 which was read. John provided a comparable sales analysis that he had done which indicated

that the property was actually undervalued. Phyl then made a motion of no change to the overall 2025 payable in 2026 assessment of \$252,100. Tori seconded the motion which carried unanimously.

Albright Richard L & Gina Lynn for 7530 S 600 E in Monterey:

Petitioners Richard and Gina Albright were both present. Richard stated that the house is directly across the road from the Solar Farm entrance. He states that their headlights are shining into the house at all hours and that the entire solar farm is an eyesore. Gina stated that they initially bought the house because it was close enough to the public access site to the lake but far enough away from the hustle and bustle of the actual lake. Richard feels that the property was degraded due to the solar farm. Gina says that the taxes have gone up significantly since 2021. John provided a copy of a sales analysis that he has been working on that compares properties near solar farms in our county to those that are not near solar farms. This analysis shows no negative impact yet. He did stipulate that these sales are not directly across from the entrance like the subject property. John also provided a comparable sales analysis that shows that the property may actually be undervalued if the solar farm does not have any impact. Phyl explained to the petitioners that there has to be a verifiable method to measure the negative impact to the value of the property from the solar farm. She further suggested that the petitioners go to a realtor to get an opinion of value statement for their property. Phyl then made a motion to table this appeal until the October 23rd meeting thus giving the petitioners a chance to get said Opinion of value. Tori seconded the motion which carried unanimously.

Anderson Richard, Robin, & Ryleigh for 5958 S CR 210 in Knox:

Petitioner Richard Anderson was present. Petitioner stated that he got a building permit, but the house has not been livable since March. He states that he found mold in the basement, and he keeps having to put more money into it. He has found a bunch of problems. The dwelling is also going from a four bedroom to a two bedroom. He is still trying to get the problems fixed and currently his daughter can't live there due to the problems discovered during the construction process, including that while the roof was removed a storm came through that blew the tarp off of the home and flooded the interior. John asked questions about the timeframe of the water damage which was after 01-01-2025. He stated that he will do a recheck for 01-01-2026 to see how far along the construction is at that time. John talked about increasing the obsolescence from 10% to 15% to keep the value down on this property for 2025. Richard stated that the heat should be back on around a month from now. Both parties agreed to set up a site-visit in December or January to be sure the 2026 assessment is correct. Tori made a motion to accept John's recommendation to increase the obsolescence to 15% for the 2025 payable in 2026 assessment and to revisit the value for 2026 based on the upcoming site-visit. This change lowered the overall 2025 payable in 2026 assessment from \$582,000 to \$566,300. Phyl seconded the motion which carried unanimously.

Parker Ronald E for 1308 Evelyn Ave in Knox:

Petitioner Ronald Parker was present. Petitioner stated that he is hoping to retire soon. He built his house himself and has done nothing since building it except to replace the roof. John asked if the petitioner has the homestead deduction. Mr. Parker said that he does. John stated that the value of this parcel had only gone up around 3.7% whereas most of the county went up around 8%. John also provided a comparable sales analysis

showing that the value may actually be a little low and not at all high. Phyl made a motion of no change to the 2025 payable in 2026 assessment of \$278,200. Tori seconded the motion which carried unanimously.

ADJOURNMENT:

The next meeting will be held on October 23rd, 2025 at 9:00 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, Phyl made a motion to adjourn. Tori seconded the motion which carried unanimously. The meeting adjourned at 3:35 P.M. CST.



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