

PTABOA Hearing 04-16-2026

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:

- It was noted that the members were sworn in by the Auditor last year and only have to be sworn in every other year. Tori made a motion to keep Phyl as president, and as there were no objections, Phyl will remain board president.
- Board President, Phyl, called the meeting to order at 9:00 A.M. after establishing that we did have a quorum although we are still one (county council appointed) member short.
- Tori made a motion to approve the October 23, 2025 minutes as written. Phyl seconded the motion which carried.

Form 136 exemption application for Heinze Shirley Land Trust Inc (9parcels):

Executive Director, Kristopher Crouse, was present. Petitioner stated that the property was purchased in 2025 for creating public trails and wetlands. They received a Big Eastern Conservation grant to acquire the property. They are filing under the same Indiana Code that they used to receive the exemption on their other two parcels. Tori made a to motion grant the exemption request under I.C. 6-1.1-10-16-(c)(3)(A) retention of land and water for natural characteristics. Phyl seconded the motion which carried unanimously.

Additional Business:

Due to John's inability to return for future PTABOA hearings, he presented three documents to the board to clarify some issues. The first document explained value changes due to trending and cost tables. John stated that the major impact was to outbuildings due to their inability to be trended. This made the cost table update hit outbuildings harder. Included were a graph and an example property record card. The second was a Neighborhood Trending Factors Summary. The third was a Median Sale Price Graph.

Form 136 exemption application for Pathfinder (2 parcels):

No representative was present as documentation was sufficient. It was noted that this property has been exempt since 2000, but they have a refile requirement every two years. After reviewing the documents, Phyl made a motion to continue to grant the exemption with the every two-year refile requirement. Tori seconded the motion which carried unanimously.

Form 136 exemption application for Better Corp (1 parcel):

No representative was present as documentation was sufficient. It was noted that this property has been exempt since 2014, but they have a refile requirement every two years. After reviewing the documents, Phyl made a motion to continue to grant the exemption with the every two-year refile requirement. Tori seconded the motion which carried unanimously.

Form 136 exemption application for Healthlinc (1 personal property parcel):

No representative was present as documentation was sufficient. It was noted that this property has been exempt since 2018, but they have a refile requirement every two years. It was also explained by the assessor that this property would also be exempt under the new law that exempts all personal property with under two million in acquisition cost, but that the petitioner was notified and they stated that they wished to continue this exemption instead. After reviewing the documents, Tori made a motion to continue to grant the exemption with the every two-year refile requirement. Phyl seconded the motion which carried unanimously.

Form 136 exemptions FAILURE TO FILE:

It was brought to the attention of the board that three entities involving five parcels that have a refile requirement every two years, failed to refile. Those were Knox/Winamac Community Health Centers Inc (2 parcels), MBS Fitness LLC for Merit Foundation (2 parcels), and Kurtis & Christos (1 parcel). Tori made a motion to deny all five parcel exemptions due to the failure to comply with the Board's request to refile by 04-01-2026. Phyl seconded the motion which carried unanimously.

Additional Business:

The assessor made the board aware of a petitioner that mailed in a Form 120 to the office postmarked 03-31-2026. Since the Form 120 is a PTABOA form, not a petitioner form, the assessor is confused about what the petitioner is trying to accomplish. However, she is certain the petitioner will want to come before the board with either an appeal or an exemption request depending on what they are trying to do.

ADJOURNMENT:

The next meeting will be held on June 25, 2026 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 Tori made a motion to adjourn. Phyl seconded the motion which carried unanimously. The meeting adjourned at 9:40 A.M. CST.



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