

PROPERTY TAX ASSESSMENT BOARD OF APPEALS
BOARD MEMBERS

March 19, 2025

Robin Salzeider
PTABOA President

Carly Brandenburg
PTABOA Vice President

LaTonya Spearman
PTABOA Secretary

David Wickland
PTABOA Member

Kenneth Barksdale
PTABOA Member

Warren Reeder III
PTABOA Member

DETERMINATIONS

PROPERTY TAX ASSESSMENT BOARD OF APPEALS

March 19, 2025

9:30 AM

Lake County Training & Media Center

Room A-099

- I. Review & Approval of Minutes from March 5, 2025 (pg.20)
- II. Review & Approval or Denial of Non-Profit Recommendations (pg.3)
- III. Review & Approval or Denial of Hearing Officer Recommendations (pg.5)

- Diana Sukta -St John Township
- Jerri Floyd-Lake County
- Kathleen Sanders-Ross Township
- Jolie Covaciu-Lake County

IV. Public comments:

Not to exceed three minutes.

- V. Any & All Other Business:
Review & Approval or Denial of Withdraws & Consent Agenda (pg.12)

VI. Next Meeting in Lake County Training & Media Center April 9,2025

3/19/2025								
EXEMPTION REVIEW								
Laura Mercado								
2024 Recommendation: Denial -Board approved Defer 30 days April 23, 2025 1-2 (5-0)								
	Name Of Organization	Key Number	Address	Township	Indiana Code	Percentage	Prior Exempt	Values
1	Chasing Dreams Inc	2024 45-09-28-101-009.000-018	703 N. Hobart Rd.	Hobart	IC 6-1.1-10-16	L - 100%	No	\$63,200
	Lease to Ken West Agency: Since 16% of the parcel is leased to Ken West Agency, only 84% of the property qualifies for exemption, provided that the applicant can demonstrate that the portion of the property being used (the 84%) is for exempt purposes.					I - 100%		\$136,700
	The certificate of occupancy was not issued until 7/02/2024, therefore our recommendation is to deny the 2024 application because the building was not occupied or used as of January 1st, 2024 assessment year. Applicant did not provide any evidence to show differ.							
2	Chasing Dreams Inc	2024 45-09-28-101-010.000-018	703 N. Hobart Rd.	Hobart	IC 6-1.1-10-16	L - 100%	No	\$40,500
	Timeliness of the Application: The application was received after the required deadline of April 1st, being submitted on June 18, 2024. This failure to meet the deadline is a strong factor in the denial recommendation.							
2025 Recommendation: Review- Board approved Defer 30 days April 23, 2025 1-2 (5-0)								
1	Chasing Dreams Inc	2025 45-09-28-101-009.000-018	703 N. Hobart Rd.	Hobart	IC 6-1.1-10-16	L - 100%	No	\$63,200
	Their exempt purpose is to provide life and independent skills with physically motivating programs to individuals with a disability at no cost to their family. Their website states Franchise information is available.					I - 84%		\$136,700
	Lease to Ken West Agency: Since 16% of the parcel is leased, only 84% of the property qualifies for an exemption, provided that the applicant can demonstrate that the portion of the property is being used for the exempt purpose.							
2	Chasing Dreams Inc	2025 45-09-28-101-010.000-018	703 N. Hobart Rd.	Hobart	IC 6-1.1-10-16	L - 100%	No	\$40,500
	The Assessor's Office agrees that the applicant provides a valuable service to the members, but the applicant has not offered any attendance logs to show that the activities conducted at the property align with the exempt purposes stated.							

2025 Recommendation approval: Board approved staff recommendation 1-6 (4-0)

	Name Of Organization	Key Number	Address	Township	Indiana Code	Percentage	Prior Exempt	Values
1	Fource LLC	45-16-05-252-001.000-042	1276 N. Main	Center	IC 6-1.1-10-2(b)	L - 11%	Yes	\$1,532,900
	I.C. 6-1.1-10-2(b) LEASE TO STATE AGENCY					I - 11%		\$2,403,100
2	Forest Ridge Holding Corporation	45-11-13-255-001.000-036	7301-09 Forest Ridge Dr.	St. John Township	IC 6-1.1-10-16	L - 100%	Yes	\$164,000
	Partial exemption due to leasing space to for-profit businesses.					I - 50%		\$686,500
3	Mc Quillen, Michael J Credit Trust	45-12-27-277-015.000-030	8880 Mississippi	Ross	IC 6-1.1-10-49	L - 100%	Yes	\$113,200
	Section 6-1.1-10-49 - Property tax exemption; transportation facility; Lake County Sheriff Department is leasing buildings.					I - 100%		\$501,100
4	Mc Quillen, Michael J Credit Trust	45-12-27-277-016.000-030	8890 Mississippi	Ross	IC 6-1.1-10-49	L - 100%	Yes	\$107,100
	Section 6-1.1-10-49 - Property tax exemption; transportation facility					I - 100%		\$10,700
5	Open Door Church of God Refuge in Christ, Inc.	45-09-18-255-008.000-021	2414 Hamilton St.	Hobart	IC 6-1.1-10-21	L - 100%	No	\$37,600
	Parsonage - Single family home					I - 100%		\$352,200
6	The Methodist Hospitals Inc	45-08-05-430-008.000-004	601-11 Garfield St.	Calumet	IC 6-1.1-10-16 & 6-1.1-10-18.5	L - 100%	Yes	\$41,100
	Paved parking lot across from Methodist Hospital of Gary.					I - 100%		\$26,800

Lake County
Property Tax Assessment Board Of Appeals
Hearing Schedule

Wednesday, March 19, 2025
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Diana Sukta-St John Township

<u>Time</u>	<u>Appeal Number</u>	<u>Location Address</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u>	<u>AV Under Appeal</u>	<u>Hearing Officer</u>	<u>Detrermination</u>
<u>Appeal Year</u>	<u>Parcel Number</u>	<u>Property Type</u>		<u>Tax Rep</u>		<u>Recommendation</u>	
1 9:30 AM	45-034-23-0-4-00016	1389 JOLIET ST, DYER		Attorney At Law			
2023	45-11-18-202-009.000-034	Commercial	Davco of Illinois LLC	John P. Reed	1,013,500	1,013,500	Defer 30 days 4-23-2025

**Lake County
Property Tax Assessment Board Of Appeals
Hearing Schedule**

**Wednesday, March 19, 2025
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307**

Jerri Floyd-Lake County

	<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer</u> <u>Recommendation</u>	<u>Determinations</u>
2	9:00 AM 2023	45-007-23-0-5-00007 45-19-12-132-015.000-007	587 S LAKEVIEW DR, L Residential	Cabrera, Chad Aris		292,400	292,400	Staff Recommendation 5-0
3	9:30 AM 2022	45-023-22-0-5-00594 45-07-18-277-017.000-023	7605 BEECH AVE, HAM Residential	Letal and Co.	Innovative Property Tax S Timothy Parish	94,600	94,600	Withdraw
4	9:30 AM 2022	45-023-22-0-5-00593 45-07-18-278-030.000-023	7526 BIRCH AVE, HAM Residential	Lesak, Ryan	Innovative Property Tax S Timothy Parish	78,300	78,300	Withdraw
5	9:30 AM 2023	45-007-23-0-1-00003 45-20-07-126-001.000-007	4390 W 161ST AVE, LO Agricultural	Schweitzer, Richard G Living Trust dtd 09/19/14	Innovative Property Tax S Timothy Parish	1,042,400	1,042,400	Defer 30 days 4-23-2025
6	9:30 AM 2023	45-007-23-0-5-00009 45-20-07-126-002.000-007	4180 W 161ST AVE, LO Residential	Schweitzer, Richard G & Jeri H&W	Innovative Property Tax S Timothy Parish	653,200	653,200	Defer 30 days 4-23-2025

Lake County Property Tax Assessment Board Of Appeals Hearing Schedule

Wednesday, March 19, 2025
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Kathleen Sanders-Ross Township

	<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer</u> <u>Recommendation</u>	<u>Determinations</u>
7	9:30 AM 2022	45-030-22-0-3-00001 45-12-19-326-001.000-030	4162 W 82ND AVE, ME Industrial	BRS 9, LLC	Innovative Property Tax S Timothy Parish	607,200	607,200	Withdraw
8	9:30 AM 2023	45-030-23-0-3-00004 45-12-19-326-001.000-030	4162 W 82ND AVE, ME Industrial	BRS 9, LLC	Innovative Property Tax S Timothy Parish	608,200	608,200	Withdraw
9	9:30 AM 2022	45-030-22-0-4-00056 45-12-19-326-002.000-030	4138 W 82ND AVE, ME Commercial	BRS 8 LLC	Innovative Property Tax S Timothy Parish	550,300	550,300	Withdraw
10	9:30 AM 2023	45-030-23-0-4-00113 45-12-19-326-002.000-030	4138 W 82ND AVE, ME Commercial	BRS 8 LLC	Innovative Property Tax S Timothy Parish	551,900	551,900	Withdraw
11	9:30 AM 2022	45-030-22-0-5-00020 45-12-20-351-012.000-030	2909 W 83RD LN, MER Residential	Monica Nagy & Donald Markovich	Innovative Property Tax S Timothy Parish	207,600	207,600	Withdraw
12	9:30 AM 2023	45-030-23-0-5-00067 45-12-20-351-012.000-030	2909 W 83RD LN, MER Residential	Monica Nagy & Donald Markovich	Innovative Property Tax S Timothy Parish	229,600	229,600	Withdraw
13	9:30 AM 2022	45-030-22-0-4-00081 45-12-22-427-001.000-030	1441 E 82ND AVE, ME Commercial	Das & Das, Inc	Innovative Property Tax S Todd Uzelac	450,000	450,000	Agreement
14	9:30 AM 2022	45-046-22-0-4-00027 45-12-24-151-016.000-046	3550 E US HWY 30, HO Commercial	Avalon Manor, Inc	Innovative Property Tax S Todd Uzelac	2,484,100	2,484,100	No Action

March 19, 2025

Lake County Property Tax Assessment Board Of Appeals Hearing Schedule

Wednesday, March 19, 2025
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Kathleen Sanders-Ross Township

	<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer</u> <u>Recommendation</u>	<u>Burden</u>
15	9:30 AM 2023	45-046-23-0-4-00008 45-12-24-151-016.000-046	3550 E US HWY 30, HO Commercial	Avalon Manor Inc	Innovative Property Tax S Todd Uzelac	2,552,300	2,552,300	Withdraw
16	9:30 AM 2022	45-030-22-0-4-00063 45-12-27-303-003.000-030	300 E 90TH DR, MERRI Commercial	Thermopylae LLC	Innovative Property Tax S Timothy Parish	1,213,800	1,213,800	Withdraw
17	9:30 AM 2023	45-030-23-0-4-00105 45-12-27-303-003.000-030	300 E 90TH DR, MERRI Commercial	Thermopylae, LLC	Innovative Property Tax S Timothy Parish	1,215,300	1,215,300	Withdraw
18	9:30 AM 2022	45-030-22-0-4-00064 45-12-27-303-004.000-030	290 E 90TH DR, MERRI Commercial	Thermopylae, LLC	Innovative Property Tax S Timothy Parish	519,000	519,000	Withdraw
19	9:30 AM 2023	45-030-23-0-4-00106 45-12-27-303-004.000-030	290 E 90TH DR, MERRI Commercial	Thermopylae, LLC	Innovative Property Tax S Timothy Parish	523,700	523,700	Withdraw
20	9:30 AM 2022	45-030-22-0-4-00171 45-12-27-306-001.000-030	255 E 90TH DR, MERRI Commercial	Raghuveer & Anita Nayak	Innovative Property Tax S Todd Uzelac	1,507,700	1,507,700	No Action
21	9:30 AM 2023	45-030-23-0-4-00115 45-12-27-306-001.000-030	255 E 90TH DR, MERRI Commercial	Raghuveer & Anita Nayak	Innovative Property Tax S Todd Uzelac	1,514,300	1,514,300	No Action
22	9:30 AM 2023	45-029-23-0-5-00008 45-12-31-378-015.000-029	1505 SONOMA CT, CR Residential	Krygier, Alan D	Innovative Property Tax S Timothy Parish	1,002,000	1,002,000	Defer 30 days 4-23-2025

Lake County
Property Tax Assessment Board Of Appeals
Hearing Schedule

Wednesday, March 19, 2025
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Kathleen Sanders-Ross Township

	<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer</u> <u>Recommendation</u>	<u>Determinations</u>
23	9:30 AM 2022	45-030-22-0-4-00159 45-12-34-126-004.000-030	9301 CONNECTICUT S Commercial	Medical Realty Associates, LLC	Innovative Property Tax S Joe James	10,804,400	10,804,400	Defer 30 4-23-2025

Lake County Property Tax Assessment Board Of Appeals Hearing Schedule

Wednesday, March 19, 2025
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Jolie Covaciu-Lake County

	<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer</u> <u>Recommendation</u>	<u>Determinations</u>
24	9:30 AM 2023	45-004-23-0-5-00126 45-05-33-106-006.000-004	8105 OAK AVE, GARY, Residential	Ferree, John W Jr & Jacqueline M h&w		236,700	236,700	Staff Recommendation 5-0
25	9:30 AM 2023	45-004-23-0-5-00069 45-05-33-209-004.000-004	1065 VIGO ST, GARY, I Residential	John W.& Jacqueline Ferree		148,400	148,400	Staff Recommendation 5-0
26	9:30 AM 2023	45-024-23-0-5-00022 45-03-22-162-002.000-024	3603 FIR ST, EAST CHI Residential	D&R Homes LLC	Innovative Property Tax S Todd Uzelac	55,000	55,000	Withdraw
27	9:30 AM 2023	45-024-23-0-5-00016 45-03-22-326-014.000-024	3725 ELM ST, EAST CH Residential	Altermathy Realty	Innovative Property Tax S Todd Uzelac	112,600	112,600	Withdraw
28	9:30 AM 2023	45-024-23-0-5-00015 45-03-22-452-010.000-024	3919 BUTTERNUT ST, Residential	Ogariet Inc	Innovative Property Tax S Timothy Parish	149,000	149,000	Withdraw
29	9:30 AM 2023	45-024-23-0-5-00013 45-03-22-455-006.000-024	4006 BUTTERNUT ST, Residential	Altermathy Realty LLC	Innovative Property Tax S Timothy Parish	52,000	52,000	Withdraw
30	9:30 AM 2023	45-024-23-0-5-00018 45-03-22-455-014.000-024	4022 BUTTERNUT ST, Residential	D & R Homes LLC	Innovative Property Tax S Timothy Parish	47,900	47,900	Withdraw
31	9:30 AM 2023	45-024-23-0-5-00024 45-03-22-460-014.000-024	2615 140TH PL, EAST Residential	D&R Homes LLC	Innovative Property Tax S Timothy Parish	50,200	49,600	Withdraw

Lake County Property Tax Assessment Board Of Appeals Hearing Schedule

Wednesday, March 19, 2025
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Jolie Covaciu-Lake County

	<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer</u> <u>Recommendation</u>	<u>Determinations</u>
32	9:30 AM 2022	45-015-22-0-5-00289 45-15-05-101-005.000-015	10149 WHITE OAK AVE Residential	North Star Trust Company Tr #6766-LT	Innovative Property Tax S Timothy Parish	52,000	52,000	Staff Recommendation 5-0
33	9:30 AM 2023	45-015-23-0-5-00012 45-15-05-101-005.000-015	10149 WHITE OAK AVE Residential	North Star Trust Company Tr #6766-LT	Innovative Property Tax S Timothy Parish	52,000	52,000	Staff Recommendation 5-0
34	9:30 AM 2022	45-037-22-0-5-00037 45-18-12-400-002.000-037	16215 SHEFFIELD AVE Residential	Renaissance Farm LLC	Innovative Property Tax S Timothy Parish	777,200	777,200	Staff Recommendation 5-0
35	9:30 AM 2023	45-037-23-0-5-00006 45-18-12-400-002.000-037	16215 SHEFFIELD AVE Residential	Renaissance Farm LLC	Innovative Property Tax S Timothy Parish	802,800	802,800	Staff Recommendation 5-0
36	9:30 AM 2020	45-037-20-0-1-00001 45-18-12-400-003.000-037	16215 SHEFFIELD, CE Agricultural	Sullivan, Denis & Claire Sulllivan h&w	Innovative Property Tax S Timothy Parrish	362,400	362,400	Withdraw
37	9:30 AM 2021	45-037-21-0-1-00002 45-18-12-400-003.000-037	16215 SHEFFIELD, CE Agricultural	Sullivan, Denis & Claire Sulllivan h&w	Innovative Property Tax S Timothy Parish	362,400	369,600	Withdraw
38	9:30 AM 2022	45-037-22-0-1-00007 45-18-12-400-003.000-037	16215 SHEFFIELD, CE Agricultural	O'Shea, Mariellen	Innovative Property Tax S Timothy Parish	441,700	441,700	Staff Recommendation 5-0
39	9:30 AM 2023	45-037-23-0-1-00004 45-18-12-400-003.000-037	16215 SHEFFIELD, CE Agricultural	O'Shea, Mariellen	Innovative Property Tax S Timothy Parish	453,300	453,300	Staff Recommendation 5-0

March 19, 2025

Appeal Basic Report

Appeal Number State Parcel Local Parcel	District		Appeal Type Date Filed	Owner Name Location Address Location City, State Zip	Appealed AV	Determined AV	% Change	Comments
					Land Imp	Land Imp		
	Year	Class	Status		Total	Total		
45-007-22-0-5-00011	Cedar Creek		130	Wakefield, Charles B & N	\$48,600	\$48,600		
45-20-20-201-002.000-007	Township		04/23/2023	2255 ROOSEVELT PL	\$230,100	\$230,100		
002-02-03-0206-0022	2022	510	Withdrawn	LOWELL, IN 46356	\$278,700	\$278,700	0.00%	
45-042-22-0-4-00015	Crown Point Corp -		130	Pappas Joint Revoc Livin	\$353,200	\$353,200		
45-16-05-251-018.000-042	Center Twp		06/30/2023	1130 N MAIN STREET	\$491,800	\$491,800		
003-23-09-0088-0030	2022	430	Withdrawn	CROWN POINT, IN 4630	\$845,000	\$845,000	0.00%	
45-042-23-0-4-00009	Crown Point Corp -		130	Pappas Joint Revoc Livin	\$353,200	\$353,200		
45-16-05-251-018.000-042	Center Twp		06/06/2024	1130 N MAIN STREET	\$410,700	\$410,700		
003-23-09-0088-0030	2023	430	Withdrawn	CROWN POINT, IN 4630	\$763,900	\$763,900	0.00%	
45-042-23-0-4-00025	Crown Point Corp -		130	Crown Rentals Inc	\$565,900	\$565,900		
45-16-04-301-015.000-042	Center Twp		06/06/2024	620 N INDIANA	\$766,100	\$766,100		
003-23-09-0300-0015	2023	429	Withdrawn	CROWN POINT, IN 4630	\$1,332,000	\$1,332,000	0.00%	
45-042-23-0-4-00039	Crown Point Corp -		130	Crown Point Bulk Plant In	\$22,100	\$22,100		
45-16-05-484-008.000-042	Center Twp		06/06/2024	501 RIDGE ST	\$22,800	\$22,800		
003-23-09-0054-0007	2023	455	Withdrawn	CROWN POINT, IN 4630	\$44,900	\$44,900	0.00%	
45-042-23-0-4-00042	Crown Point Corp -		130	Milton Property Group, LL	\$324,600	\$324,600		
45-16-04-427-006.000-042	Center Twp		06/06/2024	840 N SUPERIOR DR	\$645,600	\$645,600		
	2023	425	Withdrawn	CROWN POINT, IN 4630	\$970,200	\$970,200	0.00%	
45-042-24-0-4-00001	Crown Point Corp -		130	Dwell LLC	\$67,500	\$67,500		
45-16-05-411-004.000-042	Center Twp		02/24/2025	600 N MAIN	\$38,200	\$0		
003-23-09-0324-0021	2024	420	Settled	CROWN POINT, IN 4630	\$105,700	\$67,500	36.14%	
45-042-24-0-5-00001	Crown Point Corp -		130	Dwell LLC	\$50,200	\$50,200		
45-16-05-411-005.000-042	Center Twp		02/24/2025	525 MERRILLVILLE RD	\$118,700	\$0		
003-23-09-0324-0022	2024	520	Settled	CROWN POINT, IN 4630	\$168,900	\$50,200	70.28%	
45-034-22-0-4-00026	Dyer Corp (Saint		130	Dyer, Health Care Prop &	\$1,274,400	\$1,274,400		
45-10-01-202-043.000-034	John)		06/14/2023	601 Sheffield AVE	\$12,571,600	\$10,752,600		
	2022	412	Settled	Dyer, IN 46311	\$13,846,000	\$12,027,000	13.14%	
45-034-23-0-4-00003	Dyer Corp (Saint		130	Dyer, Health Care Prop &	\$1,274,400	\$1,274,400		
45-10-01-202-043.000-034	John)		06/13/2024	601 Sheffield AVE	\$12,573,300	\$10,752,600		
	2023	412	Settled	Dyer, IN 46311	\$13,847,700	\$12,027,000	13.15%	
45-024-23-0-5-00002	East Chicago Corp		130	Balaban, Marinko	\$15,600	\$15,600		
45-03-29-378-011.000-024	(North)		04/24/2024	4733 NORTHCOTE AVE	\$100,700	\$97,600		
007-24-30-0130-0025	2023	510	Settled	EAST CHICAGO, IN 463	\$116,300	\$113,200	2.67%	
45-024-23-0-5-00027	East Chicago Corp		130	Ralls, Randy	\$11,700	\$11,700		
45-03-22-451-008.000-024	(North)		06/13/2024	3915 ALDER ST	\$81,400	\$81,400		
007-24-30-0365-0008	2023	520	Withdrawn	EAST CHICAGO, IN 463	\$93,100	\$93,100	0.00%	

Appeal Number State Parcel Local Parcel	District		Appeal Type Date Filed Status	Owner Name Location Address Location City, State Zip	Appealed AV Determined AV			Comments
					Land	Land	%	
	Year	Class			Total	Imp	Imp	
45-004-23-0-5-00131	Gary Corp -		130	Harrell, Alan Wayne	\$96,400	\$96,400		
45-05-33-151-006.000-004	Calumet Twp - Gar		05/28/2024	8101 LOCUST AVE	\$175,400	\$153,400		
001-25-46-0090-0012	2023	510	Settled	GARY, IN 46403	\$271,800	\$249,800	8.09%	
45-004-23-0-5-00350	Gary Corp -		130	McGuire, Freda	\$10,900	\$10,900		
45-08-14-232-002.000-004	Calumet Twp - Gar		06/14/2024	2917 MARSHALL TOWN	\$0	\$0		
001-25-46-0570-0002	2023	500	Withdrawn	GARY, IN 46407	\$10,900	\$10,900	0.00%	
45-004-23-0-5-00635	Gary Corp -		130	DES Capital, LLC	\$0	\$6,900		
45-08-14-233-003.000-004	Calumet Twp - Gar		06/14/2024	2211 MARSHALL TOWN	\$0	\$0		
001-25-46-0571-0003	2023	500	Withdrawn	GARY, IN 46407	\$0	\$6,900	0.00%	
45-004-23-0-5-00653	Gary Corp -		130	Sons of David LLC	\$7,400	\$7,400		
45-07-12-428-012.000-004	Calumet Twp - Gar		06/17/2024	4646 W 17th AVE	\$72,900	\$72,900		
001-25-42-0037-0024	2023	510	Withdrawn	GARY, IN 46404	\$80,300	\$80,300	100.00%	
45-004-23-0-5-00655	Gary Corp -		130	Sons of David	\$5,600	\$5,600		
45-08-07-376-021.000-004	Calumet Twp - Gar		06/17/2024	3925 W 19TH AVE	\$34,200	\$34,200		
001-25-47-0443-0021	2023	510	Withdrawn	GARY, IN 46404	\$39,800	\$39,800	100.00%	
45-004-23-0-5-00679	Gary Corp -		130	Sons of David LLC	\$5,300	\$5,300		
45-08-07-376-020.000-004	Calumet Twp - Gar		06/17/2024	3935 W 19TH AVE	\$35,800	\$35,800		
001-25-47-0443-0020	2023	510	Withdrawn	GARY, IN 46404	\$41,100	\$41,100	100.00%	
45-004-23-0-5-00683	Gary Corp -		130	Lewis, David	\$7,400	\$7,400		
45-07-12-476-004.000-004	Calumet Twp - Gar		06/17/2024	1930 MATTHEWS PL	\$55,800	\$ 55,800		
001-25-41-0241-0004	2023	510	Withdrawn	GARY, IN 46406	\$55,800	\$55,800	100.00%	
45-004-23-0-5-00684	Gary Corp -		130	Sons of David LLC	\$6,900	\$6,900		
45-08-08-477-024.000-004	Calumet Twp - Gar		06/17/2024	1968 GARFIELD ST	\$45,800	\$45,800		
001-25-42-0282-0018	2023	510	Withdrawn	GARY, IN 46404	\$52,700	\$52,700	100.00%	
45-004-23-0-5-00685	Gary Corp -		130	Sons of David LLC	\$4,800	\$4,800		
45-08-09-130-006.000-004	Calumet Twp - Gar		06/17/2024	1061 FILLMORE ST	\$30,700	\$30,700		
001-25-44-0315-0026	2023	510	Withdrawn	GARY, IN 46402	\$35,500	\$35,500	100.00%	
45-004-23-0-5-00687	Gary Corp -		130	Sons of David LLC	\$7,400	\$7,400		
45-08-34-178-002.000-004	Calumet Twp - Gar		06/17/2024	411 E 48TH PL	\$34,700	\$34,700		
001-25-42-0332-0011	2023	510	Withdrawn	GARY, IN 46409	\$42,100	\$42,100	100.00%	
45-004-23-0-5-00688	Gary Corp -		130	Sons of David LLC	\$7,600	\$7,600		
45-08-34-179-015.000-004	Calumet Twp - Gar		06/17/2024	410 E 48TH PL	\$38,300	\$38,300		
001-25-42-0332-0008	2023	510	Withdrawn	GARY, IN 46409	\$45,900	\$ 45,900	100.00%	
45-006-22-0-5-00040	Griffith Corp -		130	Nagy, Monica M	\$25,400	\$25,400		
45-11-03-226-012.000-006	North Twp		06/15/2023	128 S CLINE	\$98,500	\$98,500		
001-15-26-0191-0002	2022	510	Withdrawn	GRIFFITH, IN 46319	\$123,900	\$123,900	0.00%	
45-006-23-0-5-00017	Griffith Corp -		130	Nagy, Monica M	\$25,400	\$25,400		
45-11-03-226-012.000-006	North Twp		06/13/2024	128 S CLINE	\$101,700	\$101,700		
001-15-26-0191-0002	2023	510	Withdrawn	GRIFFITH, IN 46319	\$127,100	\$127,100	0.00%	

Appeal Number State Parcel Local Parcel	District		Appeal Type Date Filed Status	Owner Name Location Address Location City, State Zip	Appealed AV Land Imp Total	Determined AV Land Imp Total	% Change	Comments
45-023-20-0-3-00010	Hammond Corp (North)	340	130	860 Jackson Partnership	\$183,600	\$183,600	9.98%	
45-02-25-456-002.000-023			06/15/2021	518 HOFFMAN ST	\$505,100	\$436,400		
007-26-37-0117-0009			Settled	HAMMOND, IN 46327	\$688,700	\$620,000		
45-023-21-0-3-00002	Hammond Corp (North)	340	130	860 Jackson Partnership	\$183,600	\$183,600	7.80%	
45-02-25-456-002.000-023			06/13/2022	518 HOFFMAN ST	\$505,100	\$451,400		
007-26-37-0117-0009			Settled	HAMMOND, IN 46327	\$688,700	\$635,000		
45-023-21-0-4-00087	Hammond Corp (North)	400	130	Cabela's Wholesale LLC	\$1,477,600	\$0	100.00%	
45-07-17-451-009.000-023			06/15/2022	7944 CABELA DR	\$0	\$0		
			Withdrawn	HAMMOND, IN 46324	\$1,477,600	\$0		
45-023-21-0-3-00022	Hammond Corp (North)	340	130	O'Day Holdings, LLC	\$234,800	\$234,800	48.30%	
45-02-25-102-002.000-023			06/15/2022	19 143RD ST	\$1,312,600	\$565,200		
007-26-37-0116-0007			Settled	HAMMOND, IN 46320	\$1,547,400	\$800,000		
45-023-22-0-4-00034	Hammond Corp (North)	450	130	Neelam Inc	\$719,500	\$261,800	50.15%	
45-07-10-326-006.000-023			06/15/2023	3550 169TH ST	\$193,200	\$193,200		
007-26-37-0039-0047			Settled	HAMMOND, IN 46323	\$912,700	\$455,000		
45-023-22-0-5-00576	Hammond Corp (North)	510	130	Dream Weaver LLC	\$16,400	\$16,400	0.00%	
45-03-30-383-024.000-023			06/15/2023	4826 COLUMBIA AVE	\$67,100	\$67,100		
007-26-36-0142-0036			Settled	HAMMOND, IN 46327	\$83,500	\$83,500		
45-023-22-0-5-00591	Hammond Corp (North)	510	130	Letel and Company LLC	\$23,600	\$23,600	0.00%	
45-07-17-308-018.000-023			06/15/2023	7821 BELMONT AVE	\$82,400	\$82,400		
007-26-32-0050-0005			Withdrawn	HAMMOND, IN 46324	\$106,000	\$106,000		
45-023-22-0-3-00033	Hammond Corp (North)	340	130	860 Jackson Partnership	\$257,400	\$257,400	12.85%	
45-02-25-456-002.000-023			06/15/2023	518 HOFFMAN ST	\$488,400	\$392,600		
007-26-37-0117-0009			Settled	HAMMOND, IN 46327	\$745,800	\$650,000		
45-023-23-0-5-00009	Hammond Corp (North)	510	130	Escamilla, Lorenzo	\$20,300	\$20,300	0.00%	
45-07-06-182-003.000-023			04/17/2024	1118 MORRIS ST	\$43,900	\$43,900		
007-26-35-0062-0028			Withdrawn	HAMMOND, IN 46320	\$64,200	\$64,200		
45-023-23-0-4-00015	Hammond Corp (North)	430	130	Red8 LLC-5 Points	\$68,100	\$70,000	43.88%	
45-02-01-430-045.000-023			04/30/2024	1414 CALUMET AVE	\$110,100	\$30,000		
007-26-37-0100-0023			Settled	HAMMOND, IN 46394	\$178,200	\$100,000		
45-023-23-0-5-00020	Hammond Corp (North)	510	130	Rak, Guy & Joanne Rak	\$72,000	\$72,000	0.00%	
45-03-06-352-005.000-023			05/28/2024	1523 CALUMET AVE	\$91,500	\$91,500		
007-26-36-0021-0014			Withdrawn	HAMMOND, IN 46394	\$163,500	\$163,500		
45-023-23-0-5-00024	Hammond Corp (North)	510	130	Koutropoulos, Pete	\$22,100	\$22,100	30.36%	
45-07-04-330-021.000-023			06/04/2024	2647 162ND PL	\$85,600	\$52,900		
007-26-34-0007-0038			Settled	HAMMOND, IN 46323	\$107,700	\$75,000		
45-023-23-0-5-00044	Hammond Corp (North)	510	130	Prosperity Howey Series	\$36,500	\$36,500	0.00%	
45-06-12-151-008.000-023			06/14/2024	32 LOCUST	\$128,200	\$128,200		
007-26-34-0283-0007			Withdrawn	HAMMOND, IN 46324	\$164,700	\$164,700		

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					Land Imp	Land Imp		
	Year	Class			Total	Total		
45-023-23-0-4-00055	Hammond Corp (North)		130	Franciscan Alliance, Inc.	\$59,600	\$59,600		100.00%
45-02-36-376-007.000-023			06/17/2024	5500 HOHMAN AVE	\$1,299,000	\$1,299,000		
007-26-36-0232-0001			2023 499	HAMMOND, IN 46320	\$1,358,600	\$1,358,600		
45-023-23-0-5-00091	Hammond Corp (North)		130	Letel and Company LLC	\$23,600	\$23,600		
45-07-17-308-018.000-023			06/13/2024	7821 BELMONT AVE	\$88,900	\$88,900		
007-26-32-0050-0005			2023 510	HAMMOND, IN 46324	\$112,500	\$112,500	0.00%	
45-023-23-0-4-00126	Hammond Corp (North)		130	Neelam Inc	\$750,500	\$261,800		
45-07-10-326-006.000-023			06/13/2024	3550 169TH ST	\$187,700	\$193,200		
007-26-37-0039-0047			2023 450	HAMMOND, IN 46323	\$938,200	\$455,000	51.50%	
45-023-23-0-3-00059	Hammond Corp (North)		130	860 Jackson Partnership	\$358,200	\$358,200		
45-02-25-456-002.000-023			06/17/2024	518 HOFFMAN ST	\$469,700	\$311,800		
007-26-37-0117-0009			2023 340	HAMMOND, IN 46327	\$827,900	\$670,000	19.07%	
45-023-23-0-3-00073	Hammond Corp (North)		130	O'Day Holdings, LLC	\$458,200	\$458,200		
45-02-25-102-002.000-023			06/15/2024	19 143RD ST	\$1,160,000	\$341,800		
007-26-37-0116-0007			2023 340	HAMMOND, IN 46320	\$1,618,200	\$800,000	50.56%	
45-023-23-0-5-00129	Hammond Corp (North)		130	Alvarez, Rolando & Lucia	\$38,000	\$28,700		
45-07-07-426-010.000-023			06/16/2023	6925-29 SOUTHEASTER	\$0	\$0		
007-26-33-0079-0011			2023 500	HAMMOND, IN 46324	\$38,000	\$28,700	24.47%	
45-026-19-0-4-00066	Highland Corp (North)		130	Centier Bank	\$218,300	\$218,300		
45-07-29-279-002.000-026			06/15/2020	9102 INDIANAPOLIS BL	\$485,400	\$436,300		
007-16-27-0569-0001			2019 443	HIGHLAND, IN 46322	\$703,700	\$654,600	6.98%	
45-026-20-0-4-00005	Highland Corp (North)		130	Centier Bank	\$218,300	\$218,300		
45-07-29-279-002.000-026			04/19/2021	9102 INDIANAPOLIS BL	\$483,600	\$434,100		
007-16-27-0569-0001			2020 443	HIGHLAND, IN 46322	\$701,900	\$652,400	7.05%	
45-026-21-0-4-00004	Highland Corp (North)		130	Centier Bank	\$218,300	\$218,300		
45-07-29-279-002.000-026			02/15/2022	9102 INDIANAPOLIS BL	\$461,700	\$414,700		
007-16-27-0569-0001			2021 443	HIGHLAND, IN 46322	\$680,000	\$633,000	6.91%	
45-026-22-0-4-00001	Highland Corp (North)		130	Centier Bank	\$218,300	\$218,300		
45-07-29-279-002.000-026			02/07/2023	9102 INDIANAPOLIS BL	\$474,800	\$427,300		
007-16-27-0569-0001			2022 443	HIGHLAND, IN 46322	\$693,100	\$645,600	6.85%	
45-026-23-0-4-00001	Highland Corp (North)		130	Centier Bank	\$227,000	\$227,000		
45-07-29-279-002.000-026			03/25/2024	9102 INDIANAPOLIS BL	\$424,800	\$382,000		
007-16-27-0569-0001			2023 443	HIGHLAND, IN 46322	\$651,800	\$609,000	6.57%	
45-026-23-0-5-00017	Highland Corp (North)		130	Stojanovic, Dragica & Mil	\$30,000	\$30,000		
45-07-32-203-068.000-026			05/21/2024	9843 PARKWAY DR	\$143,300	\$123,400		
007-16-27-0595-0034			2023 550	HIGHLAND, IN 46322	\$173,300	\$153,400	11.48%	
45-021-22-0-4-00003	Lake Station Corp - Hobart Twp - Lake		130	3232 Central Avenue LLC	\$122,400	\$93,900		
45-09-17-276-004.000-021			06/14/2023	3232 CENTRAL AVE	\$2,100	\$2,100		
006-14-19-0009-0075			2022 421	LAKE STATION, IN 4640	\$124,500	\$96,000	22.89%	

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					Land Imp	Land Imp		
	Year	Class			Total	Total		
45-008-22-0-5-00001	Lowell Corp -		130	Elliott, Garry & Bonnie	\$39,600	\$39,600		0.00%
45-19-24-452-017.000-008	Cedar Creek Twp		04/11/2023	219 CRESTLINE DR	\$208,800	\$208,800		
002-17-04-0074-0005	2022	510	Withdrawn	LOWELL, IN 46356	\$248,400	\$248,400		
45-008-22-0-5-00004	Lowell Corp -		130	Grasha, Thomas M & Jud	\$53,000	\$53,000		0.00%
45-19-14-479-015.000-008	Cedar Creek Twp		05/01/2023	5934 OAK VALLEY DR	\$275,700	\$275,700		
002-17-04-0227-0036	2022	510	Withdrawn	LOWELL, IN 46356	\$328,700	\$328,700		
45-038-22-0-5-00002	Lowell Corp - West		130	Watt, Christine	\$33,800	\$33,800		0.00%
45-19-22-405-014.000-038	Creek Twp		04/25/2023	320 LANGEN	\$125,300	\$125,300		
010-29-04-0168-0082	2022	510	Withdrawn	LOWELL, IN 46356	\$159,100	\$159,100		
45-038-23-0-3-00002	Lowell Corp - West		130	Lake County C & D Devel	\$944,100	\$350,400		62.89%
45-19-28-400-002.000-038	Creek Twp		06/17/2024	10100 W 181ST AVE	\$0	\$0		
010-10-01-0077-0017	2023	300	Settled	LOWELL, IN 46356	\$944,100	\$350,400		
45-030-22-0-4-00055	Merrillville Corp -		130	GHP 42, LLC	\$110,700	\$110,700		0.00%
45-12-19-378-004.000-030	Ross Twp		06/15/2023	3935 W 83RD PL	\$447,000	\$447,000		
008-08-15-0714-0042	2022	480	Withdrawn	MERRILLVILLE, IN 46410	\$557,700	\$557,700		
45-030-22-0-4-00057	Merrillville Corp -		130	BRS 27, LLC	\$98,600	\$98,600		0.00%
45-12-19-376-001.000-030	Ross Twp		06/15/2023	8255 WRIGHT ST	\$559,500	\$559,500		
008-08-15-0714-0027	2022	480	Withdrawn	MERRILLVILLE, IN 46410	\$658,100	\$658,100		
45-030-22-0-4-00058	Merrillville Corp -		130	BRS 43, LLC	\$110,400	\$110,400		0.00%
45-12-19-378-005.000-030	Ross Twp		06/15/2023	3903 W 83RD PL	\$781,000	\$781,000		
008-08-15-0714-0043	2022	480	Withdrawn	MERRILLVILLE, IN 46410	\$891,400	\$891,400		
45-030-22-0-4-00059	Merrillville Corp -		130	GHP 23, LLC	\$120,400	\$120,400		0.00%
45-12-19-376-009.000-030	Ross Twp		06/15/2023	8280 WHITCOMB ST	\$289,600	\$289,600		
008-08-15-0714-0023	2022	480	Withdrawn	MERRILLVILLE, IN 46410	\$410,000	\$410,000		
45-030-22-0-4-00060	Merrillville Corp -		130	GHP 41, LLC	\$110,700	\$110,700		0.00%
45-12-19-378-003.000-030	Ross Twp		06/15/2023	3977 W 83RD PL	\$438,200	\$438,200		
008-08-15-0714-0041	2022	480	Withdrawn	MERRILLVILLE, IN 46410	\$548,900	\$548,900		
45-030-22-0-4-00061	Merrillville Corp -		130	Greyhorse Properties Inc	\$205,400	\$205,400		0.00%
45-12-19-376-008.000-030	Ross Twp		06/15/2023	8270 WHITCOMB ST	\$356,700	\$356,700		
008-08-15-0714-0022	2022	480	Withdrawn	MERRILLVILLE, IN 46410	\$562,100	\$562,100		
45-030-22-0-5-00024	Merrillville Corp -		130	Pruzin, John S Revoc Tr	\$40,500	\$40,500		0.00%
45-12-05-380-001.000-030	Ross Twp		06/15/2023	5801 TAFT PL	\$133,400	\$133,400		
008-08-15-0300-0001	2022	510	Withdrawn	MERRILLVILLE, IN 46410	\$173,900	\$173,900		
45-030-22-0-5-00040	Merrillville Corp -		130	Lake County Trust Comp	\$26,000	\$26,000		0.00%
45-12-04-451-015.000-030	Ross Twp		06/15/2023	500 W 61ST AVE	\$119,300	\$119,300		
008-08-15-0018-0043	2022	510	Withdrawn	MERRILLVILLE, IN 46410	\$145,300	\$145,300		
45-030-22-0-3-00004	Merrillville Corp -		130	BURKE REAL ESTATE,	\$222,200	\$222,200		0.00%
45-12-27-276-005.000-030	Ross Twp		06/15/2023	8762 LOUISIANA ST	\$1,025,100	\$1,025,100		
008-08-15-0636-0001	2022	350	Withdrawn	MERRILLVILLE, IN 46410	\$1,247,300	\$1,247,300		

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					Land Imp	Land Imp		
	Year	Class	Status		Total	Total		
45-030-22-0-4-00161	Merrillville Corp -		130	RDM VI LLC	\$109,400	\$109,400		0.00%
45-12-19-327-004.000-030	Ross Twp		06/15/2023	8248 WRIGHT ST	\$284,800	\$284,800		
008-08-15-0714-0036	2022	480	Withdrawn	MERRILLVILLE, IN 46410	\$394,200	\$394,200		
45-030-23-0-5-00048	Merrillville Corp -		130	Hobart Residential LLC	\$33,900	\$33,900		0.00%
45-12-20-153-004.000-030	Ross Twp		06/13/2024	3111 W 79TH PL	\$103,800	\$103,800		
008-08-15-0363-0065	2023	510	Withdrawn	MERRILLVILLE, IN 46410	\$137,700	\$137,700		
45-030-23-0-5-00049	Merrillville Corp -		130	Hobart Residential LLC	\$35,100	\$35,100		0.00%
45-12-09-454-002.000-030	Ross Twp		06/13/2024	6779 HARRISON ST	\$89,600	\$89,600		
008-08-15-0332-0056	2023	510	Withdrawn	MERRILLVILLE, IN 46410	\$124,700	\$124,700		
45-030-23-0-5-00050	Merrillville Corp -		130	Hobart Residential LLC	\$35,900	\$35,900		0.00%
45-12-09-128-009.000-030	Ross Twp		06/13/2024	863 W 62ND PL	\$70,100	\$70,100		
008-08-15-0165-0003	2023	510	Withdrawn	MERRILLVILLE, IN 46410	\$106,000	\$106,000		
45-030-23-0-5-00051	Merrillville Corp -		130	Hobart Residential LLC	\$33,100	\$33,100		0.00%
45-12-08-127-010.000-030	Ross Twp		06/13/2024	2403 W 61ST PL	\$103,700	\$103,700		
008-08-15-0467-0021	2023	510	Withdrawn	MERRILLVILLE, IN 46410	\$136,800	\$136,800		
45-030-23-0-4-00107	Merrillville Corp -		130	Greyhorse Properties Inc	\$205,400	\$205,400		0.00%
45-12-19-376-008.000-030	Ross Twp		06/13/2024	8270 WHITCOMB ST	\$363,600	\$363,600		
008-08-15-0714-0022	2023	480	Withdrawn	MERRILLVILLE, IN 46410	\$569,000	\$569,000		
45-030-23-0-4-00108	Merrillville Corp -		130	GHP 42, LLC	\$110,700	\$110,700		0.00%
45-12-19-378-004.000-030	Ross Twp		06/13/2024	3935 W 83RD PL	\$448,200	\$448,200		
008-08-15-0714-0042	2023	480	Withdrawn	MERRILLVILLE, IN 46410	\$558,900	\$558,900		
45-030-23-0-4-00109	Merrillville Corp -		130	GHP 41, LLC	\$110,700	\$110,700		0.00%
45-12-19-378-003.000-030	Ross Twp		06/13/2024	3977 W 83RD PL	\$448,200	\$448,200		
008-08-15-0714-0041	2023	480	Withdrawn	MERRILLVILLE, IN 46410	\$558,900	\$558,900		
45-030-23-0-4-00110	Merrillville Corp -		130	GHP 23, LLC	\$120,400	\$120,400		0.00%
45-12-19-376-009.000-030	Ross Twp		06/13/2024	8280 WHITCOMB ST	\$305,500	\$305,500		
008-08-15-0714-0023	2023	480	Withdrawn	MERRILLVILLE, IN 46410	\$425,900	\$425,900		
45-030-23-0-4-00111	Merrillville Corp -		130	BRS 43, LLC	\$110,400	\$110,400		0.00%
45-12-19-378-005.000-030	Ross Twp		06/13/2024	3903 W 83RD PL	\$780,700	\$780,700		
008-08-15-0714-0043	2023	480	Withdrawn	MERRILLVILLE, IN 46410	\$891,100	\$891,100		
45-030-23-0-4-00112	Merrillville Corp -		130	BRS 27, LLC	\$98,600	\$98,600		0.00%
45-12-19-376-001.000-030	Ross Twp		06/13/2024	8255 WRIGHT ST	\$561,200	\$561,200		
008-08-15-0714-0027	2023	480	Withdrawn	MERRILLVILLE, IN 46410	\$659,800	\$659,800		
45-030-23-0-5-00066	Merrillville Corp -		130	Pruzin, John S Revoc Tr	\$48,700	\$48,700		0.00%
45-12-05-380-001.000-030	Ross Twp		06/13/2024	5801 TAFT PL	\$154,100	\$154,100		
008-08-15-0300-0001	2023	510	Withdrawn	MERRILLVILLE, IN 46410	\$202,800	\$202,800		
45-030-23-0-5-00070	Merrillville Corp -		130	De Vries, Timothy G & Ch	\$69,700	\$69,700		0.00%
45-12-18-352-008.000-030	Ross Twp		06/13/2024	7587 CLARK CT	\$252,700	\$252,700		
008-08-15-0852-0011	2023	510	Withdrawn	MERRILLVILLE, IN 46410	\$322,400	\$322,400		

Appeal Number State Parcel Local Parcel	District		Appeal Type Date Filed Status	Owner Name Location Address Location City, State Zip	Appealed AV		Determined AV		Comments
					Land	Land			
	Year	Class			Total	Imp	Imp	% Change	
45-030-23-0-4-00117	Merrillville Corp - Ross Twp		130	RDM VI LLC	\$109,400	\$109,400			
45-12-19-327-004.000-030			06/13/2024	8248 WRIGHT ST	\$292,300	\$292,300			
008-08-15-0714-0036		2023	480	Withdrawn	MERRILLVILLE, IN 46410	\$401,700	\$401,700	0.00%	
45-030-23-0-3-00007	Merrillville Corp - Ross Twp		130	BURKE REAL ESTATE,	\$222,200	\$222,200			
45-12-27-276-005.000-030			06/17/2024	8762 LOUISIANA ST	\$1,025,300	\$1,025,300			
008-08-15-0636-0001		2023	350	Withdrawn	MERRILLVILLE, IN 46410	\$1,247,500	\$1,247,500	0.00%	
45-030-23-0-5-00082	Merrillville Corp - Ross Twp		130	Lake County Trust Comp	\$31,300	\$31,300			
45-12-04-451-015.000-030			06/17/2024	500 W 61ST AVE	\$137,600	\$137,600			
008-08-15-0018-0043		2023	510	Withdrawn	MERRILLVILLE, IN 46410	\$168,900	\$168,900	0.00%	
45-027-20-0-4-00008	Munster Corp (North)		130	Harris N.A.	\$253,100	\$253,100			
45-06-36-279-004.000-027			06/11/2021	10020 CALUMET AVE	\$442,400	\$396,900			
007-18-28-0665-0003		2020	443	Settled	MUNSTER, IN 46321	\$695,500	\$650,000	6.54%	
45-027-21-0-4-00010	Munster Corp (North)		130	Harris N.A.	\$399,600	\$399,600			
45-06-36-279-004.000-027			06/13/2022	10020 CALUMET AVE	\$423,600	\$270,400			
007-18-28-0665-0003		2021	443	Settled	MUNSTER, IN 46321	\$823,200	\$670,000	18.61%	
45-027-22-0-4-00023	Munster Corp (North)		130	Harris N.A.	\$399,600	\$399,600			
45-06-36-279-004.000-027			06/15/2023	10020 CALUMET AVE	\$462,000	\$290,400			
007-18-28-0665-0003		2022	443	Settled	MUNSTER, IN 46321	\$861,600	\$690,000	19.92%	
45-027-23-0-4-00075	Munster Corp (North)		130	Harris N.A.	\$415,600	\$415,600			
45-06-36-279-004.000-027			06/13/2024	10020 CALUMET AVE	\$426,900	\$294,400			
007-18-28-0665-0003		2023	443	Settled	MUNSTER, IN 46321	\$842,500	\$710,000	15.73%	
45-015-23-0-5-00002	Saint John Corp - Hanover Twp		130	Koszewski, Louis & Maria	\$97,800	\$97,800			
45-15-06-202-007.000-015			04/10/2024	10182 W WELLINGTON	\$840,200	\$822,000			
005-40-52-0116-0015		2023	510	Settled	SAINT JOHN, IN 46373	\$938,000	\$919,800	1.94%	
45-032-23-0-5-00017	Saint John Township		130	Satti, Mohammad Adnan	\$62,200	\$62,200			
45-11-28-278-004.000-032			06/13/2024	8790 PARRISH AVE	\$142,500	\$142,500			
009-09-11-0020-0008		2023	511	Withdrawn	SCHERERVILLE, IN 463	\$204,700	\$204,700	0.00%	
45-036-19-0-4-00062	Schererville Corp (Saint John)		130	Belle Haven IND LLC (Re	\$1,572,000	\$1,572,000			
45-11-05-234-041.000-036			06/15/2020	22 U S 41	\$1,617,400	\$1,248,000			
009-20-13-0721-0002		2019	429	Settled	SCHERERVILLE, IN 463	\$3,189,400	\$2,820,000	11.58%	
45-036-20-0-4-00017	Schererville Corp (Saint John)		130	Belle Haven IND LLC (Re	\$1,572,000	\$1,572,000			
45-11-05-234-041.000-036			06/15/2021	22 U S 41	\$1,592,000	\$1,248,000			
009-20-13-0721-0002		2020	429	Settled	SCHERERVILLE, IN 463	\$3,164,000	\$2,820,000	10.87%	
45-036-21-0-4-00079	Schererville Corp (Saint John)		130	Belle Haven IND LLC (Re	\$1,572,000	\$1,572,000			
45-11-05-234-041.000-036			06/15/2022	22 U S 41	\$1,592,000	\$1,248,000			
009-20-13-0721-0002		2021	429	Settled	SCHERERVILLE, IN 463	\$3,164,000	\$2,820,000	10.87%	
45-036-22-0-4-00029	Schererville Corp (Saint John)		130	Belle Haven IND LLC (Re	\$1,572,000	\$1,572,000			
45-11-05-234-041.000-036			06/15/2023	22 U S 41	\$1,840,200	\$1,248,000			
009-20-13-0721-0002		2022	429	Settled	SCHERERVILLE, IN 463	\$3,412,200	\$2,820,000	17.36%	

Appeal Number State Parcel Local Parcel	District Year	Class	Appeal Type Date Filed Status	Owner Name Location Address Location City, State Zip	Appealed AV Land Imp Total	Determined AV Land Imp Total	% Change	Comments
45-036-22-0-4-00056	Schererville Corp (Saint John)	130	06/22/2023	Equity 833 LLC	\$762,300	\$762,300	8.94%	
45-11-17-227-011.000-036				833 U S HWY 30	\$9,340,900	\$8,437,700		
009-20-13-0844-0001				SCHERERVILLE, IN 463	\$10,103,200	\$9,200,000		
45-036-23-0-4-00098	Schererville Corp (Saint John)	130	06/14/2024	Equity 833 LLC	\$168,100	\$121,000	28.02%	
45-11-17-276-016.000-036				843 OLD LINCOLN HWY	\$0	\$0		
009-20-13-0844-0004				SCHERERVILLE, IN 463	\$168,100	\$121,000		
45-036-23-0-4-00100	Schererville Corp (Saint John)	130	06/14/2024	Equity 833 LLC	\$762,300	\$762,300	11.40%	
45-11-17-227-011.000-036				833 U S HWY 30	\$9,395,800	\$8,237,700		
009-20-13-0844-0001				SCHERERVILLE, IN 463	\$10,158,100	\$9,000,000		
45-037-22-0-5-00008	West Creek Township	130	04/05/2023	Varlan, Dennis & Mary Be	\$62,700	\$62,700	0.00%	
45-19-05-103-006.000-037				14971 BELMONT PL	\$210,400	\$210,400		
010-10-01-0137-0007				CEDAR LAKE, IN 46303	\$273,100	\$273,100		
45-037-22-0-5-00020	West Creek Township	130	05/10/2023	Bratcher, Daniel R & Lynn	\$49,500	\$49,500	0.00%	
45-19-22-227-002.000-037				17353 Hoshaw ST	\$226,000	\$226,000		
010-10-01-0172-0025				LOWELL, IN 46356	\$275,500	\$275,500		
45-047-23-0-5-00015	Winfield Corp (Winfield)	130	05/31/2024	Blaga Plaza 1 LLC	\$204,000	\$105,000	48.53%	
45-17-08-126-004.000-047				10930 MIAMI ST	\$0	\$0		
011-44-54-0056-0002				WINFIELD, IN 46307	\$204,000	\$105,000		
45-047-23-0-5-00016	Winfield Corp (Winfield)	130	06/03/2024	Blaga Plaza 2 LLC	\$200,000	\$95,000	52.50%	
45-17-08-126-003.000-047				7033 E 109TH AVE	\$0	\$0		
011-44-54-0056-0003				WINFIELD, IN 46307	\$200,000	\$95,000		

Total Record Count

97



**PROPERTY TAX ASSESSMENT BOARD OF APPEALS
LAKE COUNTY GOVERNMENT CENTER
2293 North Main Street
Crown Point, IN 46307
(219) 755-3100 • Fax (219) 755-3022**

**Attendance for March 5, 2025
9:30 AM**

The Lake County Property Tax Assessment Board of Appeals reconvened on March 5, 2025 at 9:30 am in the Lake County Training & Media Center, Room A-099, Building A, in the Lake County Government Center, 2293 North Main Street, Crown Point, Indiana.

Property Tax Assessment Board of Appeals Members Present:

Robin Salzeider - PTABOA President
Carly Brandenburg - PTABOA Vice President
LaTonya Spearman - PTABOA Secretary
Kenneth Barksdale – PTABOA Member
Warren Reeder - PTABOA Member
David Wickland - PTABOA Member

Property Tax Assessment Board of Appeals Staff Members Present: Alfredo Estrada, Counsel for the PTABOA via Zoom, Ricardo Hall, Counsel for the Lake County Assessor, Nyamat Singh, Lake County Chief Deputy Assessor, Linda Cross, Lake County Assessor Staff, Michelle Banks, Lake County Assessor Staff, Laura Mercado, Lake County Assessor Staff, Tomika Johnson, Lake County Assessor Staff, Jeanette Vale, Lake County Assessor Staff, Jerri Floyd, Lake County Assessor Staff, Darzel Price, Lake County Assessor Staff, Matt Ingram, Lake County Assessor Staff, Donna Melyon, Lake County Assessor Staff, Adam Pollard, Center Township Assessor Staff, Robert Metz, St. John Township Assessor Staff, Terrance Dourousseau, Calumet Township Assessor Staff, Kim Blackmon, Calumet Township Assessor Staff, Catrina Rattler, Calumet Township Assessor Staff and Alexia Boudreaux, Calumet Township Assessor Staff.

9:32 am*President Robin Salzeider calls the meeting to order*****

9:32 am*Review and Approval of the February 19, 2025 meeting minutes*****

Board Member Wickland moves to approve the minutes. Board Member Brandenburg seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

9:32 am*Review and Approval or Denial of Non-Profit Recommendations / Laura Mercado*****

Item #1 45-11-16-433-001.000-036 Grace Baptist Church NWI, Inc. 2010 Peace Parkway Court (2025)

Item #2 45-07-12-229-017.000-004 Connie Lipscomb 4630 W. 10th Avenue (2025)

President Salzeider: "Next item on the agenda, review and approval or denial of Non-Profit recommendations, beginning on page three. Good morning, Laura, any changes?"

Mrs. Mercado: "Good morning. No changes, no taxpayers."

Board Member Brandenburg moves for staff recommendations on items 1-2, page three. Board Member Wickland seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

9:33 am*Review and Approval or Denial of Hearing Officer Recommendation / Adam Pollard, Center Township*****

Item #1 45-16-09-229-001.000-042 Indiana Land Trust Co Trust of TR#120971 120 S. Superior Drive (2023)

President Salzeider: "Next item is Adam Pollard. Good morning. Have you had any discussions on this or some sort of agreement?"

Mr. Pollard: "We've discussed it and we almost came to an agreement; that is why the recommendation is \$3,500. We actually want to recommend the existing assessed value of \$872,300; that is the Hearing Officer's recommendation."

Mr. James: "This one shows the \$872,300. The emailed one said \$3,500."

Mr. Pollard: "Wonderful. So, it is corrected. We were not able to come to agreement, unfortunately."

9:34*Board Member Barksdale enters the meeting.**

President Salzeider reads the protocol and swears in the parties: Joe James and Adam Pollard

Mr. Pollard: "This was taken out of AG rate, which is basically a developer's rate, when it sold for \$1,000,000 in 2022."

Board Member Reeder: "What was the sale price?"

Mr. Pollard: "\$1,000,000. It went up to \$872,300 and Mr. Krnich is of the opinion that it's not a cut and dry developer's rate qualifying property. Because it's not to be subdivided into different lots and sold as land; it's intended to be developed and leased as commercial. So, it is our opinion that the sales price justified taking it out of developer's rate."

Mr. James: "This property is a vacant lot in Crown Point on Broadway, close to 109th (Exhibit 1). It has been there, it's been in developer's rate since at least 2013; I don't know how far back it goes. The assessed value has been \$3,500 since at least 2013. My client purchased the property in 2022 as part of a 1031 Exchange. So, the sale on the property record card says it's valid; but it shouldn't be because it was part of a 1031 Land Exchange. The initial property, the first part of the 1031 Exchange was a vacant lot in Gary and the client sold that and then the funds from that went into the exchange funds. Then he purchased the property in Crown Point from a former colleague and business associate. The price says \$1,000,000 but he basically traded the lot. And you can see on the Buyer's Final Settlement Statement for 120 South Superior, the Buyer 1031 Exchange Funds says \$609,000; that's from the Gary lot. He actually paid \$341,500 for it on top of that and it was a cash sale also."

President Salzeider: "How big is this property?"

Mr. James: "The one in Crown Point is 1.78 acres; just under 2 acres. And it's nothing that can be zoned residential, it's always been vacant commercial land and it's always received the developer's rate. So, our client bought it with the intent to hold the land in inventory until it was time to develop it. Until he can find either an investor or builder or whatever. But once the assessed value went up to \$872,300 in 2023 and he got that tax bill; the taxes went from \$89 to over \$20,000. He could no longer just afford to hold it in inventory. So, he listed it for lease, it is also for sale to the right buyer. It is listed for lease. There is a proposed retail structure for it. He is trying to get it developed, then he can sell it and then he won't be on the hook for all those taxes anymore."

President Salzeider: "You said he also has it for sale; what does he have it for sale for?"

Mr. James: "It is not currently listed for sale, but he would sell it he said."

President Salzeider: "What is he leasing it at?"

Mr. James: "There's not a number on it yet, it's just listed for lease and the price is negotiable. So, there is no actual amount he is looking for to lease it. He wants to develop it and that was his intent when he bought it. He has a history of land development. The previous purchase on the 1031 Exchange was the lot in Gary and there is information on that in here too (Exhibit 1), 3870 Chase Street, in Gary. He purchased that at a tax sale in 2014 and held that in inventory and cleared it, so it was vacant. He eventually sold that, so he could buy this and develop this. So, there is a history of land development and he considers himself a developer. Everything that we've seen happen with the property so far is consistent with that of a developer, a land developer and we ask that the developer's rate be reinstated on this property going forward from 2023."

President Salzeider: "Any questions from the Board?"

Board Member Reeder: "What is the criteria for qualifying for the developer's rate? Forgive me, I am not familiar with the commercial side of it. It was at \$3,500?"

Mr. James: "The statute, I believe says, the developer is someone who holds land in inventory usually for sale; it doesn't have to be for sale, as of when they own it. But the intent is to sell it. I believe its Title 6, Article 1.1, Chapter 4, Section 12."

Assessor Spearman: "Madam Chair, the statute also sets forth the requirement for parcels that receive the discounted rate if the parcel is subdivided, a permit is pulled for improvements to the land, or if it is sold to a non-developer then that discounted rate is removed. I don't know if this parcel meets any of those criteria but that is the criteria, generally speaking."

Board Member Reeder: "Basically, so if there is some sort of development in motion or it's sold to a..?"

Assessor Spearman: "A non-developer."

Mr. James: "That is where we are having our disagreement with ourselves and the Assessor's Office. Mr. Krnich, specifically, isn't sure if he does qualify as a developer; we say he does. Our client says he does."

President Salzeider: "Just because he says he does, what constitutes him as a developer? Has he developed other properties? Other land besides just the Gary property?"

Mr. James: "Not vacant land. That was the only vacant land one until this one. So, there is two vacant land properties. So, he has established a history. There's no requirement for how long you have to have been classified a land developer to get the rate."

Board Member Brandenburg: "So, it says, 'A land developer means a person that holds land for sale in the ordinary course of the person's trade or business. The determination of whether a person qualifies as a land developer shall be based upon whether such person satisfies the requirements contained in this subsection, no consideration shall be given to either the person's industry classification, such as classification as a developer or builder, or any other activities undertaken by the person in addition to holding land for sale in the ordinary course of the person's trade or business. Land in inventory means a lot or a tract that has not been subdivided into lots to which the land developer holds title in the ordinary course of the land developer's trade or business. Title refers to legal or equitable title. Held by a financial institute is qualifying. If land assessed on an acreage

basis is subdivided into lots or rezoned, or put to a different use, the land shall be reassessed on the basis of its new classification. If improvements are added to real property, the improvements shall be assessed.' It's a long statute."

President Salzeider: "Well, it doesn't seem that any of those things have been done at this point."

Board Member Reeder: "Is there a process for applying for this? Almost like you apply for a homestead, do you apply for this?"

Assessor Spearman: "There is no formal process."

Mr. James: "Unfortunately. That would make this stuff a lot easier. But yes, none of those things have happened; it hasn't been rezoned, the use hasn't changed, no permits have been pulled, no construction has been started. The only thing that happened was, it sold from the developer to what the Assessor's Office says is a non-developer. We disagree with that."

Assessor Spearman: "Who is the property deeded to?"

Mr. James: "Indiana Land Trust Company. And it's not for his own personal use."

Board Member Reeder: "So, at this point it is just kind of up in the air as far as what constitutes a land developer versus this land trust that owns it, what their history is, to determine whether or not they are a developer. And your contention is?"

Mr. Pollard: "Our contention is that he might consider himself a developer but that doesn't necessarily mean he qualifies for the developer rate to the letter of the law. Because when you purchase a piece of property you are establishing a market value and he intends to sell it, build to suit, then lease; that is not the same. It is not as cut and dry. As you know, you buy something, you develop it into a subdivision and you sell them off as land. So, we wanted the Board to decide because it is not cut and dry."

Assessor Spearman: "Madam Chair, one more question. Adam, do you whether Assessor Krnich requested documentation to substantiate whether or not the owner is, in fact, a developer; contractor's license, insurance, anything of that nature?"

Mr. Pollard: "No."

Assessor Spearman: "Is there a process in place for Center Township?"

Mr. Pollard: "No, not at the time."

Mr. James: "I don't believe he is a contractor. He is just a developer; he buys land and either sells it to a builder or an investor. Which is what the previous owner of this land did; he held onto to it for years. Barry Levin, he's the Levin Tire and Auto. So, I don't believe he is a contractor. And it's been receiving the developer's rate for at least 11-12 years, already."

Board Member Reeder: "Do we know what the last sale on the property was? With Levin or other ones?"

Mr. James: "It goes back far enough to where I don't know."

Board Member Reeder: "That's kind of the thing that complicates this, is the \$1,000,000 sale, obviously."

Mr. James: "It wasn't a market sale, though. They had a previous business relationship."

Assessor Spearman: "Joe, do you know whether or not the petitioner has any documentation that would, in fact, show that he is part of a development company, group or something?"

Mr. James: "He's new at it. Like I said, this property, the property in Gary, that's where he kind of got his feet wet in the developing. As far as, being a land developer. He's bought other properties that were either vacant or abandoned, you know, and fixed them up and sold them. And now their back to making business again on those properties."

President Salzeider: "He purchased what, and fixed them up?"

Mr. James: "Vacant, commercial properties and sold those. But those don't really apply to the land development. But he has a history of buying and developing land."

President Salzeider: "I think for me, my issue is there is nothing that constitutes him as a land developer. Just because he says he's a land developer doesn't necessarily mean he is."

Board Member Reeder: "That is kind of a tough precedence to set too for anyone else that is in a similar situation."

President Salzeider: "People who come here who say they are experts at certain things."

Board Member Brandenburg: "Especially because the statute specifically says that the determination will not be made on whether the person considers themselves a developer or their classification, even some classification. It's whether they meet the terms of this statute. I am just trying to understand what exactly the statute is saying legally you have to do to be considered a developer."

Mr. James: "It's very vague. It basically just says that they'll hold the land in inventory."

Assessor Spearman: "In their ordinary course of business. And this is something that we've discussed throughout the state, this is something that we're working towards trying to get some clarification and guidance."

Board Member Brandenburg: "It's a very vague statute."

Assessor Spearman: "Yes."

Board Member Brandenburg: "Is this the ordinary course of his business? Is this what he does?"

Mr. James: "It is now. His intent is to start doing land development."

Assessor Spearman: "What I will add, is that my office does request the documentation that I asked Adam whether Center does. If they can substantiate that this is, in fact, part of the ordinary course of their business; then we would allow the discounted rate, if not, then we do not."

Mr. James: "What about the previous property, buying that one and holding that in inventory?"

President Salzeider: "That is not what is before us, though."

Mr. James: "That establishes his..."

President Salzeider: "That is one property."

Mr. James: "There is no requirement as to how many there has to be."

Board Member Brandenburg: "I don't know if that establishes his ordinary course of business; that is the problem. Ordinary course implies some kind of course, consistency; not one thing."

Mr. James: "You have to start somewhere."

Board Member Brandenburg: "Maybe that is the start."

Mr. James: "Well, he can't afford to do that now with this property because the taxes went up to over \$20,000 from \$89."

Board Member Wickland: "How many years did he have the developer's rate?"

Mr. James: "It goes back to as far as you can look in the records; 2013 is as far back as I can see on the Assessor's site."

Board Member Reeder: "How long did he have his property on Chase?"

Mr. James: "2014 and he sold it in 2022. There was no developer's rate on that because it wasn't vacant at that time that he bought it. But he cleared the land at his own expense and sold it, so it could become subdivided and developed. A truck company, I believe, owns it now."

Board Member Barksdale: "I was only saying that if it meets the qualifications for the prior owner, then yes it would be their ordinary course of business if we are stating the definition of a developer, or intent for development. Then the prior owner may have qualified for that statute but the present owner may not."

Mr. James: "No one is showing why he doesn't."

President Salzeider: "Nobody has shown why he has, also. He's only been involved in one other. That is my issue, it was only one time."

Board Member Barksdale: "Ordinary course in my mind would be, okay you got the Gary property, you got the Crown Point property, then you have something to follow. What's after the Crown Point property? I hear what you are saying about taxation, but if this is not a normal course of operation. If you are just purchasing the Crown Point property and I am holding that, paying whatever you said he pays in taxes, now I am purchasing another property after that...; do you follow what I am saying, in the course of business?"

Mr. James: "Yes, and that is his intent. Once this, hopefully, gets settled in his favor he would proceed with that. Because he is already on the hook for two payments for last year on the taxes and the one coming up. Once he can sell this property or get it moving then he can proceed acquiring other properties and doing the same."

Board Member Brandenburg: "Do we want to request that information be provided that might be lacking? Do you want us to issue a subpoena or would you be able to just provide that information?"

Mr. James: "I don't think that will be necessary. What specific information do we want?"

Assessor Spearman: "He has already said that the owner is not a contractor, he's not a builder, correct?"

Mr. James: "Correct."

Assessor Spearman: "So, those are things we typically see from individuals that are seeking this discounted rate. Does he have some sort of insurance?"

Mr. James: "I am sure he has insurance."

Assessor Spearman: "I mean for his development company? A bond?"

Mr. James: "I can check with him and get all that information."

President Salzeider: "I think it is really crucial if you can get some sort of information from him showing that. Do you want to defer this for 30 days?"

Mr. James: "Sure."

Board Member Brandenburg moves to defer item 1, page four to April 9, 2025. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0. Thank you."

Mr. James: "Thank you, have a good day."

Mr. Pollard: "Thank you."

9:54 am*Review and Approval or Denial of Hearing Officer Recommendation / Robert Metz, St. John Township*****

Item #2 45-10-13-131-019.000-034 Jacobsen 2020 Joint Trust 2137 Hart Street (2023)

President Salzeider: "Next item is Mr. Metz. Good morning. Any changes?"

Mr. Metz: "Madam President, Members of the Board this is a rather unusual situation. This taxpayer filed on appeal, (Form) 130, claiming that he sold part of this property to the Town of Dyer, but yet he was billed the entire tax bill. He owned it for four months in 2023; and he paid the entire tax bill. Now, this is not in your wheelhouse, the Board has nothing to do with this. The Auditor has nothing to do with this. I've spoken with Attorney Wyllie on this matter. My reason to be here today is just simply to have the Board say, 'We don't do anything about this and we are going to take the Hearing Officer's recommendation', so I can close this out."

Board Member Brandenburg: "So, are we looking for an approval of your recommendation or no action?"

Mr. Metz: "I am hoping for approval of my recommendation, which is no change."

Board Member Brandenburg moves for staff recommendation on item 2, page five. Board Member Reeder seconds.

President Salzeider: "I am unclear on this one."

Assessor Spearman: "I was going to say the same. If it's something that doesn't fall under this Board's jurisdiction then maybe the Board should not take any action. I don't know because I am not really clear what we are looking at."

Mr. Metz: "Let me see if I can sum this up a little better, okay. Mr. Jacobsen owned a property on Hart Street, in Dyer, where he had his insurance office and it was a large parcel. The Town of Dyer purchased a section of it behind his office building on March 12, 2023. At closing they escrowed his amount of the taxes due. Of course, the Town of Dyer doesn't pay taxes; they are exempt. So, unfortunately Mr. Jacobsen got the 2023 pay 2024 tax bill and it was for the entire parcel and he paid it. Now he wants his money back. Well, Dyer says, 'That's not up to us, we never pay any money'."

Board Member Brandenburg: "Didn't the parcel get subdivided?"

Mr. Metz: "It was split."

Board Member Brandenburg: "So, it was essentially an error that he received the tax bill for the whole parcel?"

Mr. Metz: "Yes. That was going to be my next point."

President Salzeider: "Then the error is on the title company? The title company is the one that pulls those tax bills and it is also said at closing, 'These tax bills are final'."

Mr. Metz: "I think the Auditor's Office also bears some responsibility for this for not transferring and recording that in the Town of Dyer's name."

Assessor Spearman: "Madam Chair, I don't know if Attorney Estrada is on the line and can hear us but this perhaps is, in fact, a matter the Auditor's Office does have some involvement with."

Mr. Metz: "I believe the attorney for the Town of Dyer was supposed to be here today."

Attorney Sedia: "I am right here. I would be happy to speak."

President Salzeider: "Please come forward. State your name, please."

Attorney Sedia: "Adam Sedia, Johnson and Bell, Attorney for the Town of Dyer."

President Salzeider: "Can you provide your take on this?"

Attorney Sedia: "Our take is, the Town bought the subdivided parcel. I don't disagree with anything you just said. Our position is, we didn't take the money; the money was paid to the Auditor's Office. We have no skin in this game, essentially. It's between the taxpayer and the Auditor who received the money that the taxpayer improperly paid."

President Salzeider: "Agreed. So, we don't have anything to do with it."

Assessor Spearman: "This may very well fall under a correction of error. I don't know if the taxpayer filed this."

Mr. Metz: "He did not."

Assessor Spearman: "So, this may need to be converted to an objective appeal where Auditor-related issues are addressed. That is what it sounds like just based on what Mr. Metz shared this morning."

President Salzeider: "What do we legally have to do with that?"

Assessor Spearman: "You have to hear the matter. A representative from the Auditor's Office would need to be present."

President Salzeider: "If it does not get corrected by the time it comes before us?"

Assessor Spearman: "Correct."

Mr. Metz: "Madam President, I do stand corrected. On the Form 130, the taxpayer did fill in the correction of error and he circled that the assessment was against the wrong person."

Assessor Spearman: "So, the taxpayer has filed the correct form. What the St. John Township Assessor's Office would need to do is coordinate an informal meeting with the petitioner, see if they can get it resolved; if not, then it will come before you as any other matter would."

Mr. Metz: "I have reached out to contact Mr. Jacobsen three times in two months and I have not received a call back."

Attorney Sedia: "He's probably in Florida."

Mr. Metz: "Okay. But there again, I agree with Assessor Spearman that this isn't our issue, it's not the Assessor's issue; it's the Auditor's issue. You collected money; but they are probably going to say, 'They paid the tax bill, I don't know what to tell you'."

Board Member Brandenburg: "So, this is before us because the appeal has been filed, but it really shouldn't be. So should we defer it for a longer period to allow some cleanup time?"

Mr. Metz: "I think that would be a good thing."

Board Member Brandenburg: "Then hopefully it can be withdrawn so it's not formally before us anymore. How about 90 days?"

Mr. Metz: "Sounds good."

Board Member Brandenburg withdraws the previous motion.

Board Member Brandenburg moves to defer item 2, page five to June 18, 2025. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0. Thank you."

10:02 am*Review and Approval or Denial of Hearing Officer Recommendations / Terrance Durousseau, Calumet Township***
See Agenda for List of Parcels**

President Salzeider: "Next item is Terrance. Good morning. Have you two had a chance to speak at all, Terrance?"

Mr. Durousseau: "No, this is why I scheduled this. I would be more than happy to discuss this matter but I brought it here because we weren't able to make contact."

President Salzeider: "What is your name, sir?"

Mr. Crockett: "Eric L. Crockett."

President Salzeider: "Mr. Crockett, you haven't had a chance to speak with Terrance yet, correct?"

Mr. Crockett: "No, ma'am."

President Salzeider: "There is normally an informal hearing that you two have a discussion; you may be able to resolve it between the two of you and might not need for us to determine your assessed value. So, I am going to recommend that you have a discussion with him. You can exchange information and try to figure out if you guys can come to some sort of resolution; as opposed to the Board. Is that okay?"

Mr. Crockett: "Yes, ma'am."

President Salzeider: "Okay, perfect. So, we will defer this. What is the pleasure of the Board?"

Board Member Brandenburg moves to defer item 3, page six to April 9, 2025. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0. Sir, if you could please exchange your information with Terrance, so he can get in touch with you and you guys can have a conversation about your assessed value. Thank you so much."

Mr. Crockett: "Thank you."

President Salzeider: "Mr. Nowacki, you are up next."

Mr. Durousseau: "I have a couple of changes on Mr. Nowacki's. I am not sure what numbers they are on the agenda but it's for 2519 and 2523 Waite Street; both of them are \$4,700, my recommendation is \$2,900 for both."

Board Member Reeder: "They're on page ten."

Assessor Spearman: "Madam Chair, we have to send the link for Attorney Estrada. It times out after a short period of time. Can we take a five minute break?"

President Salzeider: "Sure."

10:06 am***Board Member Brandenburg moves to recess the meeting. Board Member Barksdale seconds.

10:14 am***Board Member Brandenburg moves to resume the meeting. Board Member Barksdale seconds.

President Salzeider: "Mr. Nowacki have you had a chance to speak with Terrance about any of these parcels?"

Mr. Nowacki: "I have not."

Mr. Duroiseau: "We haven't spoken. The people with whom he had that portion, the informals, they are here; I am just doing the PTABOA part of it."

President Salzeider: "So, he has had an informal hearing on all of these?"

Mr. Duroiseau: "Yes, just not with me."

President Salzeider reads the protocol and swears in the parties: Jim Nowacki and Terrance Duroiseau

Mr. Duroiseau: "I don't know if you heard, items 39 and 40; my recommended value is \$2,900."

Mr. Nowacki: "I can't hear you."

President Salzeider: "We'll get to it. We will just tell him as we go through each one, so he understands what happened. On our first item, Mr. Nowacki, 2580 Jefferson Street."

Mr. Nowacki: "Madam President, for the record, I want to object to the minutes that were approved earlier in the meeting. At the last hearing, I believe, it was February 19th, Miss Boudreaux was representing the Calumet Township when the President requested the oath. I noticed that Miss Boudreaux neither raised her hand for the oath nor did she acknowledge the oath. So, apparently, I was the only person who was lawfully sworn in under oath; so, I am objecting to the minutes of the last meeting. Representing that the president swore in both members when, in fact, she only swore in one as Miss Boudreaux neither raised her hand nor acknowledged the oath."

President Salzeider: "I just had a Board Member that disagrees with that."

Mr. Nowacki: "For the record, I just wanted to mention that I am objecting to the minutes that were approved at today's meeting."

President Salzeider: "It has been noted, Mr. Nowacki."

Mr. Nowacki: "I also want to mention that the tax bills for 2025 comply..."

President Salzeider: "We are not in 2025, we are hearing 2023."

Mr. Nowacki: "But it goes to... let me say this."

President Salzeider: "No. We are talking about 2023. Our first item on the agenda is 2580 Jefferson Street."

Mr. Nowacki: "Okay. Can I object to the hearings on the 2023's because we have not heard my hearings on 2019 and 2020?"

President Salzeider: "We discussed this at the last meeting and our Attorney had advised that we should move forward. So, we are going to move forward on these."

Mr. Nowacki: "Can I just put that on the record?"

President Salzeider: "Yes."

Mr. Nowacki: "That I am objecting to the hearings being taken out of order and that we should have the hearings on the 2019's and 2020's based upon Indiana Supreme Court rulings that the storm fees are, in fact, illegal when I had a perfectly good reason to object to them and I used the appropriate form for objecting to those."

President Salzeider: "Thank you, Mr. Nowacki, it is on the record."

Mr. Nowacki: "Thank you very much."

President Salzeider: "Absolutely. 2580 Jefferson Street, the value is \$1,900; what is your value, Mr. Nowacki? Do you have any sort of evidence before we move forward for any of these?"

Mr. Nowacki: "Yes, Madam President, my evidence is my testimony and property record cards. The property at 2580 Jefferson Street, the property record card indicates that it was sold in 2009 for \$30. It had previously been \$700 and I had not been appealing this property because it was within the range of my assessment of its actual market value. In this last cycle of 2023 payable 2024 it had gone up 250%; which I felt this was an unbuildable lot in an area that has no development occurring. I feel that with the sale price and with the excessive property raise without any explanation..."

President Salzeider: "What is your number?"

Mr. Nowacki: "The hearing schedule requires that this should be the Assessor's burden because it is over 250% increase."

President Salzeider: "What is your number?"

Mr. Nowacki: "Can we have an explanation?"

Board Member Brandenburg: "No, we are not here to give an explanation."

Mr. Nowacki: "We don't have to hear from the Assessor?"

Board Member Brandenburg: "Not yet, it's your turn."

President Salzeider: "I am asking you for your number, Mr. Nowacki."

Mr. Droussseau: "On that one, he has the burden, anyway."

Mr. Nowacki: "Oh. My number is \$900; which is fair in light of the sales price."

President Salzeider: "So, for the record, I am going to explain this; there has been a land value, there is a change. Let me just ask this question to you first, all of these are based on the land values, correct?"

Mr. Droussseau: "Most of them. There are several that have improvements on them."

President Salzeider: "So, there are some on here that you feel the value has increased because there's a building on them?"

Mr. Droussseau: "Most of these are land. The ones that have gone up, again, each year stands alone. The increase for most of these has been \$100 or \$200; which when the value was only \$3,500 for instance, such a small increase would put the burden on us. But again, it is only a \$200 increase. I am bringing that up because we did ratio studies. We do ratio studies every single year. The ratio study was what these increases are tied to for the ones that do have increases. Did that answer your question?"

President Salzeider: "No, it didn't answer my question. So, you usually come up here and say these values are based on the land value."

Mr. Droussseau: "Most of them, yes. Most of them are just land."

President Salzeider: "So, Mr. Nowacki's number on item 4 is \$900; what is the pleasure of the Board?"

Board Member Brandenburg: "I don't see any evidence that he has met his burden."

Board Member Brandenburg moves for staff recommendation on item 4, page six. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2544 Adams Street.

Mr. Nowacki: "There's an incorrect addition on the property record card; in 2020 it shows zero value for improvement, then it goes to \$2,400 in 2021, 2022 and 2023. Can we look to see if there is an improvement or not?"

President Salzeider: "Yes, what is your number, Mr. Nowacki, while we are looking?"

Mr. Nowacki: "This is property that I paid \$26 for in 2009 and I gave it a very generous value of \$2,000; which I think reflects that market value for the vacant lot."

President Salzeider: "Thank you."

Board Member Brandenburg: "It looks like there is something there."

Mr. Nowacki: "I can understand why they didn't give it a value in the past, now they are giving it a value. There is no value in that building. I would expect that to be valued at zero."

Board Member Brandenburg: "What is the value of the building in the record card?"

Mr. Nowacki: "Zero or negative."

Board Member Reeder: "\$2,400."

Board Member Brandenburg: "\$2,400 for that building? When was that added?"

Board Member Reeder: "That's been on there since 2020. It's been \$5,400 total on the property record card since 2020; nothing has changed."

Mr. Nowacki: "I'm looking at zero. Oh, in 2020 they changed it, it was zero, then they changed to \$2,400. That's what the property record card says. I am shaking my head too when I see these property record cards; I don't know who did them."

Board Member Brandenburg moves for staff recommendation on item 5, page six. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2584 Adams Street, Mr. Nowacki, it has an assessed value of \$1,900. What is your number?"

Mr. Nowacki: "My number? You mean my valuation on it?"

President Salzeider: "Yes, your valuation. We just need to hear that first."

Mr. Nowacki: "I purchased it for \$26 and I got it valued at \$900."

President Salzeider: "Okay, and that is based on what?"

Mr. Nowacki: "There is no improvement on this property, as well. I think we found that in their office even when we looked at it."

Board Member Brandenburg: "Let's pull it up."

Mr. Nowacki: "See, there is no improvement on that lot."

President Salzeider: "Is part of that property on that?"

Mr. Nowacki: "No, it's on the lot line. Some of these subdivisions were built with zero clearance."

Mr. Duroiseau: "The assessed value under appeal is \$2,700, our recommendation is \$1,900; which takes that into account."

Board Member Brandenburg: "Is there any value placed on an improvement?"

Mr. Duroiseau: "No, that's our recommendation. It's based on the fact that there is no improvement there."

Mr. Nowacki: "So, that is not the amount that's on the property record card?"

President Salzeider: "\$1,900."

Mr. Nowacki: "It went down from \$2,700 to \$1,900 now?"

Mr. Duroiseau: "Yes."

Board Member Brandenburg moves for staff recommendation on item 6, page six. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2625 Madison Street. This is Terrance's burden."

Mr. Duroiseau: "My argument for this one, as well as for all the other ones that we have the burden is; whatever increase there was, was due to the fact that the sales data from the ratio study indicated that the base land rates did need an adjustment. That is why it increased."

President Salzeider: "I have a question about this ratio study; who determines the ratio study values?"

Assessor Spearman: "The ratio study is performed by each jurisdiction. So, if there is a Township Assessor, it is performed by that Assessor's Office. Then my office is responsible for submitting one full ratio study that includes the studies from each of the Townships and the DLGF reviews, and approves or denies the study."

President Salzeider: "So, this has been approved already?"

Assessor Spearman: "Correct."

President Salzeider: "Thank you."

Mr. Nowacki: "This one also has an improvement that is showing an increase in value from \$3,200 to \$3,900. Can we take a look at this alleged improvement?"

President Salzeider: "It's on there. What is your value, Mr. Nowacki?"

Mr. Nowacki: "I had paid \$40 for this when I bought it in 2002. And the land value had gone up from \$1,500 to \$3,900; and now the total value had gone from \$4,700 to \$7,800. It has doubled."

President Salzeider: "Mr. Nowacki, what is your number?"

Mr. Nowacki: "\$2,500."

Board Member Brandenburg: "Given the burden is on the Assessor here and am I understanding that there is an increase from \$3,200 to \$3,900 on the improvement only?"

Mr. Duroiseau: "Yes."

Board Member Brandenburg: "I can see the land, but why would the improvement increase in value?"

Board Member Reeder: "The land did go up from \$1,500 to \$3,900; they both increased. The improvement increases slightly from \$3,400 to \$3,900."

Board Member Brandenburg: "So, it's a \$500 increase on just the improvement."

Mr. Duroiseau: "Allow me to explain that. As far as the increase on the improvement, when sales are trending up year over year, there is a factor we include called the neighborhood factor. So, the neighborhood factor for that particular neighborhood increased for all properties, not just that one. If sales are trending upward, the neighborhood factor increases and that gets applied to everything in that neighborhood. Even those people who haven't done anything to their property."

Board Member Brandenburg: "What if it's an abandon building?"

Mr. Duroiseau: "I understand that. It's a dilapidated building, but because it is a mass appraisal system, that gets applied to all improved properties in that neighborhood."

Assessor Spearman: "To further answer your question, if there are unique circumstances; then that's where an appeal will come into play and the Assessor's Office would have an opportunity to review the individual characteristics of that property."

Board Member Brandenburg: "So, we have an appeal, we looked at the property, it looks derelict and abandon; I don't understand why the value on it would increase on the building, on the improvement. I can understand the land is an increase across the board."

Mr. Duroiseau: "What's the grade on the property? We already have it in very poor condition and we have a grade of D+1 on it. Those didn't change year over year."

Assessor Spearman: "So, the condition of the property has remained unchanged."

Mr. Duroiseau: "It is still very poor, that didn't change. The effective year didn't change and neither did the grade. Those characteristics were carried forward from the previous year."

Assessor Spearman: "So, in this instance, what we typically would do, we would look at the market values of those properties to make sure that it is consistent with the physical characteristics that this property has. And that would happen in that informal meeting; both the assessing officials and the taxpayer would present whatever market evidence they each have to substantiate what their contention of values are."

Mr. Nowacki: "And has the Assessor reached the level of satisfying the Board that the improvement of this property has increased in the last year?"

Board Member Brandenburg: "The increase is just based on the ratio. Nothing about the building has changed. But my concern is that, I can understand why the land would increase according to this ratio, but if the building needs to be knocked down to make the land worthwhile?"

President Salzeider: "Who is going to knock it down to get there?"

Board Member Brandenburg: "That is what I am saying, the building is a liability; it hasn't increased in value."

Board Member Barksdale: "But wouldn't that have been brought up in the informal hearing?"

Assessor Spearman: "Yes."

Board Member Reeder: "From a standpoint of the value, the open market value right now, there could be someone who goes in there and renovates it and sells it for \$150,000. In that sense, the value has gone up substantially. I think it's on the burden. I don't know who the burden should be on to prove what the condition of the actual house is?"

President Salzeider: "It's on the Assessor."

Board Member Brandenburg: "That is my concern. If it was on the taxpayer, I would completely understand. It looks like it is a completely dilapidated building to me. It looks like the trees are overgrown and nobody is doing anything with it. It sat there, probably, open to the air. There's probably animals living in there."

Board Member Barksdale: "Respectfully, I hear what you are saying but if I am following what Assessor Spearman is saying; that should have been handled in the informal meeting between the petitioner and the Assessor. If that was not done during that time, that's not our burden or even our responsibility to argue on behalf of the petitioner or the Assessor; we need to address the current situation that is before us. The Assessor is addressing that it has increased. They didn't resolve it at the informal meeting."

Board Member Brandenburg: "He said it didn't increase, it stayed exactly the same way."

Board Member Barksdale: "It increased due to market value."

Board Member Brandenburg: "It increased due to market value?"

Board Member Barksdale: "Correct."

Assessor Spearman: "This may be something that you want to discuss with Attorney Estrada because the Board has the right to revert a value back to the previous year if you feel the burden has not been met by either party. If the burden has not been met by the Assessor's Office nor the petitioner, the Board may choose to revert the value back to the previous year's assessment."

Board Member Brandenburg: "That is what I am suggesting. I think that the Assessor's Office has met the burden as to the land values and the increase based on the ratio of the land values. But if there's been no change to a dilapidated structure on a property, I don't see a basis to apply that increase to it in the same way."

Assessor Spearman: "So, the problem there is you don't extract the land value; the value is the value. That represents the market value of the property; it's one value. And if you agree that it is reasonable, the explanation that the assessing official has given as it relates to the land then that applies to the entire value. We're not looking at just the land value when we do the ratio studies, we're looking at the overall market value."

Board Member Brandenburg: "I understand you mean there is a portion attributed to the improvement and there's a portion attributed to the land."

Assessor Spearman: "You are looking at the overall value."

Board Member Brandenburg: "Ultimately, there is going to be an overall value which will increase, but should it increase for that additional \$500 that is attributed to the structure?"

Assessor Spearman: "That is where the market data for both parties would have to come in to substantiate either of their contentions."

Board Member Reeder: "I think overall if we are looking at it from just this property with a structure on it, is the value of \$7,800 reasonable? I don't think it is unreasonable from a standpoint of what other properties have sold in that area that have a structure on it. Unfortunately, we don't know what the condition is, google maps makes it look to be in much better condition than other ones but there's a roof that hasn't collapsed. In that area, just from a real estate standpoint, I had a client that bought a property like that for under \$10,000, flipped it for \$175,000."

Board Member Brandenburg: "None of this is before us. There is no evidence of any of that potentially happening here. This property has sat vacant since he bought it for \$26 in 2009."

President Salzeider: "Then you have to make that determination on all of his properties because he does have those dilapidated buildings on a lot of his properties."

Board Member Brandenburg: "I know. And for me, it goes to the burden."

Board Member Barksdale: "In my opinion, the burden has been met by the Assessor due to market value. If there is a market value increase, then every single parcel, as he expressed, would be, not evenly but at the same time, assessed or increased in assessed value due to market value. If there is depreciation in the market, that is reflective of that."

Board Member Brandenburg: "That's fine, then make the motion; go forward with it. I just disagree that the value of the property should increase when they do nothing but get worse. There is no question they can do nothing but get worse over time if no one is doing anything to them."

Board Member Barksdale: "Happens all the time in commercial."

Board Member Reeder moves for staff recommendation on item 7, page six. Board Member Wickland seconds.

President Salzeider: "With no further discussion, motion carries 4-1." (Board Member Brandenburg votes "nay")

President Salzeider: "2612 Jefferson Street. The Assessor has the burden of proof on this one."

Mr. Dourousseau: "Again, this one is vacant land. Same argument, the ratio study indicated that the base rate on the land needed to be raised and that is why it is slightly higher than the year before."

President Salzeider: "Mr. Nowacki, what is your number on 2612 Jefferson Street?"

Mr. Nowacki: "This is the property that I paid a nominal amount for when I purchased it in 2002."

President Salzeider: "What is your number?"

Mr. Nowacki: "The value had gone up from \$700 to \$1,900; it's a 250% increase. This is an area that doesn't have any activity."

President Salzeider: "Mr. Nowacki, what is your number, please?"

Mr. Nowacki: "\$700."

President Salzeider: "Thank you so much. So, now you are stating it is \$700 because you've done nothing to it, right?"

Mr. Nowacki: "There is no improvement on this property. This is an unbuildable lot with little to no opportunity for improvement. You can see the condition of the neighboring buildings, all abandoned and overgrown."

Board Member Brandenburg moves for staff recommendation on item 8, page six. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2620 Jefferson Street. The Assessor has the burden."

Mr. Dourousseau: "Same argument."

President Salzeider: "Thank you."

Mr. Nowacki: "In our informal hearing, I made a note of this and it is on my envelop, as well, that Miss Boudreaux, no it wasn't Miss Boudreaux it was one of the other staff members; but no notice had been sent out for this for the informal hearing. This is the only property of all the properties that we have heard previously and today that there was no notice for the informal hearing; so, I am objecting to this being sent to PTABOA."

President Salzeider: "Did you have a conversation that day?"

Mr. Nowacki: "No. There was no hearing. There was no notice. I had no preparation for the hearing because there was no notice for the hearing. I am simply going to request that this property be sent back to the Calumet Township for an informal hearing."

Mr. Dourousseau: "He was notified about the PTABOA hearing and it was more than 30 days in advance; he had time to prepare for this."

Mr. Nowacki: "I am objecting that I am entitled to an informal hearing and we should not be hearing it at PTABOA because we did not have an informal hearing."

President Salzeider: "Do you want to come up and testify? Good morning, could you please state your name for the record?"

Ms. Blackmon: "Yes, my name is Kim Blackmon."

President Salzeider swears in the party: Kim Blackmon

Ms. Blackmon: "I did talk to Mr. Nowacki that day on that property and we did indicate that we would send you, in the mail, the form."

Mr. Dourousseau: "The Form 114?"

Ms. Blackmon: "Yes."

Mr. Nowacki: "For the informal hearing?"

Ms. Blackmon: "No, we never discussed that. We said that we would send you the form, and you said, 'Okay'."

Mr. Nowacki: "What form?"

Ms. Blackmon: "To notify you about the hearing today."

Mr. Nowacki: "But we know that I did not receive a notice for the informal hearing."

President Salzeider: "Did you by any chance discuss this particular property on that day?"

Ms. Blackmon: "Yes, but we didn't come to a conclusion because he said that he wanted to talk to the PTABOA about all his properties."

President Salzeider: "So, on any of the properties that day that you had a conversation, you didn't talk about each individual parcel?"

Ms. Blackmon: "Yes, we did."

President Salzeider: "Did you talk about this particular parcel?"

Ms. Blackmon: "Yes. But because we didn't have it, well, he didn't have it, I had it; he said he didn't get it. So, I said I would send him the Form 130."

Board Member Brandenburg moves to defer item 9, page six to May 14, 2025. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2628 Jefferson Street, the value is \$3,100."

Mr. Dourousseau: "Same argument."

President Salzeider: "Same argument, thank you. What is your number, Mr. Nowacki on 2628 Jefferson?"

Mr. Nowacki: "This is a property that I paid a nominal amount for. It had been assessed at \$1,200; it has gone up now 250%. I had a value of \$900 on this property. Can we see that on the board? It's an unbuildable 25 foot lot, with no improvements around it. It should have an influence factor of 50, instead of 20."

President Salzeider: "What is the pleasure of the Board?"

Board Member Reeder moves for staff recommendation on item 10, page six. Board Member Wickland seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2632 Jefferson, is \$3,100. What is your number, Mr. Nowacki?"

Mr. Nowacki: "This is another property that has gone up."

President Salzeider: "I just need your number first."

Mr. Nowacki: "It's a 250% increase. I paid a nominal amount for this. It's a 25 foot lot and it's in that same area where there is no improvements in that area. I am looking at \$900."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 11, page seven. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2636 Jefferson Street. I am assuming it's the same argument?"

Mr. Duroseau: "Yes."

Mr. Nowacki: "This is also a property that I paid a nominal amount for when I purchased it in 2006."

President Salzeider: "Mr. Nowacki, stating that you paid a certain amount is not going to change the value."

Mr. Nowacki: "This has gone up almost 300%."

President Salzeider: "What is your value?"

Mr. Nowacki: "This has gone up almost 300%. It's got a 20% influence factor. It's a 25 foot lot and I am looking at \$900 on this."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 12, page seven. Board Member Wickland seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2676 Adams Street. Same argument, Terrance?"

Mr. Duroseau: "Yes."

President Salzeider: "Thank you. What is your value, Mr. Nowacki?"

Mr. Nowacki: "This is property that I had purchased for a nominal amount when I purchased it in 2001."

President Salzeider: "I will ask you your value and then I will let you explain. I just need to be able to write the number that you think is the value."

Mr. Nowacki: "The number is easy to remember, it's \$1,800."

President Salzeider: "Thank you, you may proceed."

Mr. Nowacki: "The assessed valuation had gone from 2020, \$3,000 down to \$2,400. Corrected down to \$2,400 and now it's gone from 2022 to 2023 to \$6,200; that's a 250% increase on a property. It has actual frontage. The area has no development potential in any foreseeable future."

President Salzeider: "I have a question. Why don't you just sell these parcels? Why don't you get rid of them?"

Mr. Nowacki: "Wouldn't I like someone to offer to buy these properties."

President Salzeider: "Have you tried?"

Mr. Nowacki: "Of course, I'm a real estate professional. This is my business. I'm always buying and selling. And you would be surprised how when someone realizes they've got an opportunity to buy one of ten thousand properties for pennies at the tax sale, why would they buy a property with a \$6,200 value; when they can go to the County and buy the same property for \$500. And have no one bid against them."

President Salzeider: "Okay, I was just curious. Thank you so much for that explanation."

Mr. Nowacki: "The problem is that once you raise the taxes so high that nobody... When you raise taxes, that actually decreases value. In real estate most people know that. If you raise the taxes, the value decreases."

President Salzeider: "Thank you so much. So, you have a value of \$1,800. What is the pleasure of the Board?"

Mr. Nowacki: "I have a market value of \$1,800."

Board Member Brandenburg moves for staff recommendation on item 13, page seven. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2533-35 West 24th Avenue, the value is \$1,900. What is your number, Mr. Nowacki?"

Mr. Nowacki: "This is a property that.."

President Salzeider: "What is your number, Mr. Nowacki?"

Mr. Nowacki: "This has actually come down. It's actually come down from \$3,300 down to \$1,900, but that only reflects a small amount of the correction that would needed to be made on this property to bring it down to market value; which I would consider twice what they can pay in the tax sale."

President Salzeider: "What is your number, Mr. Nowacki?"

Mr. Nowacki: "I got \$900 on that."

President Salzeider: "Thank you so much."

Board Member Brandenburg moves for staff recommendation on item 14, page seven. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2529-31 West 34th Avenue. Mr. Nowacki, you have the burden of proof on this one. It is at \$1,900; what is your value?"

Mr. Nowacki: "Once again, this is a property that I purchased for a nominal amount. In 2019 it had gone down from \$3,300 down to \$2,600 in 2020, 2021 and 2022. And it had gone down further to \$1,900; but it's still not corrected even though it has had all those reductions."

President Salzeider: "What is your number, Mr. Nowacki?"

10:51 am***Board Member Brandenburg exits the meeting.

Mr. Nowacki: "\$900 would be the market value for this property."

President Salzeider: "Thank you, Mr. Nowacki. What is the pleasure of the Board?"

Board Member Barksdale moves for staff recommendation on item 15, page seven. Board Member Wickland seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

President Salzeider: "4442 West 25th Place. The Assessor has the burden of proof."

Mr. Duroiseau: "Same argument for all three of these."

Mr. Nowacki: "These are all in approximately the same area. The last one I had market appraised at \$1,600; this one I have appraised at \$1,500. But you see the township has a tightly, incredible different way of looking at this one. On this one they went down from \$2,900 in 2019, 2020, 2021 and 2022 up to \$3,200; it's only a block away from the last one that went down to \$1,900. So, you see a difference of two, essentially, the same properties. But one of them is two and half times the value of the other. There can't be an explanation for it except that the Township is simply not doing accurate work."

President Salzeider: "That's not accurate and I think a lot of these, sometimes are just different neighborhoods. I think there are more than just one. Just because it's a block away, we see this over and over; a block can make a difference. It could be in a different neighborhood. You know that, I know that, they know that."

Mr. Nowacki: "I know neighborhoods are just arbitrarily drawn on a dog-eared map."

President Salzeider: "Don't do that. So, that is for 4442 West 25th. Mr. Nowacki's number is \$1,500, what is the pleasure of the Board?"

Board Member Reeder moves for staff recommendation on item 16, page seven. Board Member Wickland seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

President Salzeider: "4328 West 25th Place."

Mr. Nowacki: "This is another property in the same area. It had been assessed at \$2,900 but instead of following the trajectory of the first one, they are almost identical lots, and identical appearing neighborhoods, or appearing situations; I am not sure about the neighborhood. But this one went from \$2,900 with a 50% increase to \$3,200. I only paid \$100 for this. I am looking at \$1,600 on this; in line with the previous two. The other previous two don't show any relationship to one another. So, I have \$1,600."

President Salzeider: "What is the pleasure of the Board?"

Board Member Reeder moves for staff recommendation on item 17, page seven. Board Member Wickland seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

10:53 am***Board Member Brandenburg re-enters the meeting.

President Salzeider: "4501 West 26th Avenue. The Assessor has the burden of proof; same argument?"

Mr. Duroiseau: "Same argument."

President Salzeider: "Mr. Nowacki, what is your number?"

Mr. Nowacki: "This is also a property I paid a nominal amount of \$90 according to the property record card. It's an average-sized lot."

President Salzeider: "What is your number, Mr. Nowacki?"

Mr. Nowacki: "It doesn't follow the same trajectory as the other ones, but it's in the same neighborhood. I am looking, with a slightly better neighborhood, I am going to call this at \$2,000. It seems to be a buildable lot."

Board Member Reeder moves for staff recommendation on item 18, page seven. Board Member Brandenburg seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

Board Member Brandenburg: "Did the minutes show me as abstained for items 15 through 17 since I wasn't present?"

Ms. Melyon: "Yes."

Board Member Brandenburg: "Thank you."

President Salzeider: "4317 West 26th Avenue. The Assessor has the burden of proof; same argument?"

Mr. Droussseau: "Same argument."

President Salzeider: "This is \$3,200. Mr. Nowacki, what is your number?"

Mr. Nowacki: "This is also..."

President Salzeider: "Mr. Nowacki, what is your number?"

Mr. Nowacki: "I'm almost good with this; let's go with \$2,000."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 19, page eight. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "4313 West 26th Avenue. You have the burden of proof on this one, Mr. Nowacki. The value is at \$3,000; what is your number?"

Mr. Nowacki: "This has only gone up \$100."

President Salzeider: "What is your number?"

Mr. Nowacki: "I've got it valued at \$2,000."

President Salzeider: "Mr. Nowacki, please answer my question when I ask you, then you can explain. I just want to know your number so I am writing it down. Okay, \$2,000, thank you. What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 20, page eight. Board Member Barksdale seconds.

Mr. Nowacki: "Am I the only one you ask for the number first because I don't hear you ask everyone else for their number first?"

President Salzeider: "I have their number. I know what their number is, it's on here."

Mr. Nowacki: "I am saying, other petitioners?"

President Salzeider: "It happens all the time. You are not here for every meeting."

Board Member Brandenburg: "We almost always do. It helps us frame the entire analysis."

President Salzeider: "Absolutely. With no further discussion, motion carries 5-0."

President Salzeider: "4309 West 26th. The taxpayer has the burden of proof. It's valued at \$3,000. What is your number, Mr. Nowacki?"

Mr. Nowacki: "This is also property that is ten times what I paid for it."

President Salzeider: "What is your number, Mr. Nowacki?"

Mr. Nowacki: "\$2,000."

President Salzeider: "Thank you. I just need the number first."

Mr. Nowacki: "I know you do."

President Salzeider: "Then, please."

Mr. Nowacki: "I always feel like we are arguing."

President Salzeider: "I just need the number first and then you can explain."

Mr. Nowacki: "I just feel that we argue too much."

President Salzeider: "That not on my point, that's on yours. He has a value of \$2,000; is there a motion?"

Board Member Brandenburg moves for staff recommendation on item 21, page eight. Board Member Barksdale seconds.
President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "4301 West 26th Avenue. The Assessor has the burden of proof."

Mr. Durousseau: "Same argument."

President Salzeider: "Thank you. It's valued at \$3,700; what is your number?"

Mr. Nowacki: "It went up from \$3,500; not too much. That was probably reasonable. I have \$2,500 on this; we are actually not that far apart on this. I think I would almost accept this one but at \$2,500 it seems we're close, don't you think? At least we didn't get that 150% increase; we are close on that one. I don't even think I ever petitioned this one before."

Board Member Brandenburg moves for staff recommendation on item 22, page eight. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "4413 West 26th. What is your number, Mr. Nowacki?"

Mr. Nowacki: "This is a property that I paid \$113 for. It only went up a little bit. I have it at \$1,700."

President Salzeider: "Thank you. What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 23, page eight. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "4401 West 26th."

Mr. Nowacki: "Another property where I paid... Is the burden on me?"

President Salzeider: "No. But he said it was the same argument for the next four items. What was your number, Mr. Nowacki?"

Mr. Nowacki: "I only paid \$113 for it. It had been \$3,000, it's only \$3,200 now. I have a market value of \$1,700."

President Salzeider: "Thank you."

Board Member Brandenburg moves for staff recommendation on item 24, page eight. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "4201 West 25th Avenue. What is your number, Mr. Nowacki?"

Mr. Nowacki: "This is a property I paid \$90 for."

President Salzeider: "What is your number?"

Mr. Nowacki: "It went from \$3,100 to \$3,300 and I have \$2,400."

President Salzeider: "Thank you."

Mr. Nowacki: "When you take off your glasses that means I better answer."

President Salzeider: "I am glad you realize that at this point, because then I can't see you."

Board Member Brandenburg moves for staff recommendation on item 25, page eight. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

Mr. Nowacki: "I think it is important for the Board to know the difference between what someone pays for it and what the Assessor values it at."

President Salzeider: "I think we do, Mr. Nowacki, I really do. I think the fact that you don't bring any evidence besides your testimony, is a lot. This is like every meeting. So you already know which way this is going to go before you walk in here because you have no evidence. Where's your evidence?"

Mr. Nowacki: "But do you know where it's going to go?"

President Salzeider: "Where is your evidence?"

Mr. Nowacki: "I like to put everything on the record and then I just let you to know where this is going to go."

President Salzeider: "I appreciate that, I don't have a problem with that at all. I would just like you to answer the question first, and then you may proceed with your argument. It just makes us all understand a little bit before you go into this discussion, or this explanation."

Mr. Nowacki: "It's only brief, though. It's very brief."

President Salzeider: "It can be brief. I would just like you to do exactly what I ask you to do and everything would go much smoother, okay."

Mr. Nowacki: "I can see that. The story of my life, thank you."

President Salzeider: "4001 West 25th Avenue. What is your number, Mr. Nowacki?"

Mr. Nowacki: "In all cooperation, \$2,200. This is a property that I purchased for \$213. The value has only gone from \$3,300 to \$3,500 in this neighborhood. It's given full influence factor, so I am not complaining about that. I am actually pretty close. I think we'd be pretty close; I think a fair market on this would be \$2,200."

11:01 am***Board Member Wickland exits the meeting.

Board Member Brandenburg moves for staff recommendation on item 26, page eight. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

President Salzeider: "2532 Wright. The Assessor has the burden of proof."

Mr. Dourousseau: "Same."

President Salzeider: "Okay. Mr. Nowacki, what is your number?"

Mr. Nowacki: "For the record, my market valuation on this would be \$2,200. I would take into consideration that is eleven times what I paid for it; I paid just over \$200 for it. The Assessor had it valued at \$2,400 down from some other figure; it's only gone up \$200 in this cycle. We are probably pretty close on this one too. In all fairness to the Board, I have \$2,200."

President Salzeider: "Thank you, Mr. Nowacki."

Board Member Brandenburg moves for staff recommendation on item 27, page nine. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

President Salzeider: "2600 Wright. What is your value on that one, Mr. Nowacki?"

Mr. Nowacki: "I have the market value established at \$2,200. The Assessor had gone from \$3,400 to \$3,600. I had been appealing this property but even at \$3,600 it had gone up \$200. I only paid just over \$200 for it, so, it's eleven times what I paid for it. I am asking for the Board to recognize the actual fair market of this at \$2,200."

President Salzeider: "Thank you."

Board Member Brandenburg moves for staff recommendation on item 28, page nine. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

President Salzeider: "4312 West 27th. What is your number?"

Mr. Nowacki: "I've got a market value of this at \$1,700. The burden is the taxpayer, okay. I think the influence on this property is probably insufficient. It had been at \$2,400 and had gone up only \$100 to \$2,500; I have it at \$1,700. That is actually pretty close."

President Salzeider: "Thank you, Mr. Nowacki. What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 29, page nine. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

President Salzeider: "4301 West 27th Place. What is your number, Mr. Nowacki?"

Mr. Nowacki: "My number is \$1,800."

President Salzeider: "Thank you."

Mr. Nowacki: "Not far off; it had been at \$2,400 and had only gone up \$100. I still think that it is \$700 off, for 50% over assessed. I am hoping the Board recognizes the market value of \$1,800."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 30, page nine. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

11:05 am***Board Member Wickland re-enters the meeting.

President Salzeider: "4514 West 29th Avenue. Mr. Nowacki, the value on this is \$2,900."

Mr. Durosseau: "Yes, you appealed at \$6,000; our recommendation is \$2,900."

Mr. Nowacki: "Let me jump at that."

President Salzeider: "Are you in agreement with that, Mr. Nowacki?"

Mr. Nowacki: "Yes, I am actually going to buy Terrance lunch."

Board Member Brandenburg moves for staff recommendation on item 31, page nine. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "4215 West 27th Place, \$2,900. What is your number, Mr. Nowacki?"

Mr. Nowacki: "My number is \$1,800. I purchased this for \$100 in 2010. My market value is eighteen times what I paid for it. It had gone up from \$2,800 only \$100 to \$2,900. It is probably pretty close to market value but it's a little over assessed. But I got \$1,800 on that."

President Salzeider: "Thank you. What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 32, page nine. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "3842 West 28th Avenue. You have the burden, Mr. Nowacki."

Mr. Nowacki: "Yes, I do. I have \$1,800 on that. This is one of those properties that I paid almost \$500 for it when I purchased it in 2010. It had been assessed at \$2,800 for many years. It had gone down to \$2,500 so, it is in the right trajectory. And it's really only \$700 more than the market value for it. I think some of these are getting closer; but it's taken me 20 years to get them closer."

Board Member Brandenburg moves for staff recommendation on item 33, page nine. Board Member Wickland seconds.
President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "3403 West 25th Avenue. The Assessor has the burden of proof."

Mr. Duroseau: "This one has a dwelling on it. Same argument I was using as it relates to the neighborhood factor on improved properties."

President Salzeider: "Mr. Nowacki, what is your number?"

Mr. Nowacki: "I've got this at \$12,500. This one you can see the assessed valuation on the land has actually gone down \$100; \$3,200 to \$3,100. Then it went up again. The improvement had a similar trajectory, it went from \$22,700 to \$14,300 up to \$15,600; kind of hopping around. It's hard to explain that because from year to year properties don't go up and down like that. The Assessor didn't do any research or anything to determine that. They must have made some of these numbers up. That would be a surprise, wouldn't it?"

President Salzeider: "Mr. Nowacki, where did your numbers come from?"

Mr. Nowacki: "From a careful examination. You have to remember, the Assessor doesn't really have any skin in the game. They're paid just to pull down numbers and make confusion."

President Salzeider: "We can say that you do the same thing."

Mr. Nowacki: "Really?"

President Salzeider: "Yes. You have no evidence. Besides your testimony, you have no evidence."

Board Member Brandenburg: "Do you want to provide any evidence?"

Mr. Nowacki: "And my commitment to my real estate business."

President Salzeider: "Okay. Mr. Nowacki's number is \$12,500; what is the pleasure of the Board on item 34?"

Board Member Brandenburg moves for staff recommendation on item 34, page nine. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "3319 West 25th. The value is \$5,000; with the Assessor having the burden of proof."

Mr. Duroseau: "Items 35 and 36, same argument."

President Salzeider: "Okay. Mr. Nowacki, what is your number?"

Mr. Nowacki: "I have a value on this of \$2,800."

President Salzeider: "Thank you."

Mr. Nowacki: "I purchased this a few years back for \$183. It had been over assessed at \$4,600 for some time and now it has gone up to \$5,000. It is a buildable lot. It's not a bad lot, either. I think the fact that it is over assessed at 50% wouldn't scare everybody off; but I think it should be recognized that the actual market value on this would only be \$2,800."

Board Member Brandenburg moves for staff recommendation on item 35, page ten. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2509 Jennings. What is your number, Mr. Nowacki?"

Mr. Nowacki: "I have a market value on this of \$2,600. This has been purchased back in 2009 for \$141."

President Salzeider: "What evidence do you have that the value should be \$2,600?"

Mr. Nowacki: "It was purchased at an auction where hundreds of people, five hundred people in attendance, everyone willing and able to bid on a property. If a property had a value of \$4,300 you might have expected someone to pay more than \$141 for it."

President Salzeider: "What year did you purchase it?"

Mr. Nowacki: "This was in 2009."

President Salzeider: "Okay, so we are not talking about 2009; we are talking about 2023."

Mr. Nowacki: "People today would go to the same auction and buy this property."

President Salzeider: "We don't know what people would buy it for at this point."

Mr. Nowacki: "No, we don't. But we'll find out because the auction results will be available. But we see that the value has gone up from \$4,300 to \$4,700; which does not reflect the market. Even at \$2,600 it's only 100% over assessed."

Board Member Brandenburg moves for staff recommendation on item 36, page ten. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2630 Waite Street. Mr. Nowacki, what is your number?"

Mr. Nowacki: "We have had a problem with this one for a long time. My number is \$5,500. This has come before the Board several times. This is a property that the Assessor insists it's a commercial property. Even though it's in the middle of... Can we pull this one up on the screen, please?"

Mr. Duroousseau: "It says residential on the agenda."

President Salzeider: "What is your argument, Mr. Nowacki?"

Mr. Nowacki: "This is not the one."

President Salzeider: "It's residential."

Mr. Nowacki: "Yes, it is. I got a value on this of \$5,500. Looking at the building it should be x-valued, cross-valued?"

Mr. Duroousseau: "Sound valued?"

Mr. Nowacki: "Yes, sound valued at another price. I'd even take another look at this one but I've it at \$5,500. Hoping the Board recognizes there is little to no value to that property."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 37, page ten. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "3121 West 25th. What is your number?"

11:15 am***Board Member Reeder exits the meeting.

Mr. Nowacki: "The market value on this is \$2,800. I had purchased it for \$243. In 2020 and 2021 it was down from \$6,600 to \$4,600; the right direction. Now it has only gone up \$100. It's not a bad lot considering that it's only over assessed by almost 100%."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 38, page ten. Board Member Wickland seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

President Salzeider: "Mr. Nowacki, on 2519 Waite, the Assessor changed the value to \$2,900 from \$4,700. He also did that for item 40, 2523 Waite."

Mr. Nowacki: "They've gone down to \$2,900? I can accept that value, but no free lunch. I will accept that value."

Board Member Brandenburg moves to accept and approve staff recommendations of \$2,900 on items 39-40, page ten. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 4-0."

President Salzeider: "Next item on the agenda is 2540 Chase. We have this on here twice, can you explain?"

Mr. Nowacki: "Because they are two different properties; one of them is a rear property."

President Salzeider: "2540 Chase: the first one is \$2,800 and the second one is \$2,700. The Assessor has the burden of proof."

Mr. Duroiseau: "Same argument."

President Salzeider: "What is your number, Mr. Nowacki?"

Mr. Nowacki: "I have on this one at \$2,100. And of course, these are adjacent properties. Can we pull these up on the map?"

President Salzeider: "Do you have \$2,100 for both of them?"

Mr. Nowacki: "I have \$2,100 for both of them. Maybe they can determine why there is such a difference in the valuation from \$2,700 to \$2,800."

President Salzeider: "What is the difference, Terrance?"

Mr. Duroiseau: "One of them is a front lot and one is a back lot. The back lot is less desirable, so it's going to have a lower assessed value."

President Salzeider: "Thank you so much."

Mr. Nowacki: "I think they are reversed. Can we check to see if what the property numbers represent? I think they are reversed. That's the rear lot (referencing GIS) and what is the property number on the rear lot? The front lot should be the 028 number."

President Salzeider: "The rear is 028 and the front lot is 027."

Mr. Nowacki: "According to the property record cards, the rear lot is 027 and the front lot is 028. According to the property record card. He has the rear lot valued more than the front lot."

President Salzeider: "That may be something you need to look at Terrance, to figure that out. Is he correct?"

Mr. Duroiseau: "He is correct."

11:19 am***Board Member Reeder re-enters the meeting.

President Salzeider: "Okay, so let's switch these. Item 41, your value Terrance will be \$2,700 and item 42 will be \$2,800."

Mr. Nowacki: "I don't think he can raise it at this meeting."

Mr. Duroiseau: "I don't want to commit to that without looking further into it. Can we just defer these?"

President Salzeider: "Absolutely."

Board Member Brandenburg moves to defer items 41-42, page ten to May 14, 2025. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

Mr. Nowacki: "Will I receive a new notice for this?"

President Salzeider: "This is also your notice but will you send a new notice out, Terrance?"

Mr. Duroiseau: "For the informal hearing, yes."

President Salzeider: "But normally, this is your notice, also."

Mr. Nowacki: "But I am asking if I'll receive a notice because I get it and start processing, keep my files straight."

Mr. Duroseau: "For a new informal hearing we will send a notice."

Mr. Nowacki: "I think I am entitled to 30-days' notice."

Board Member Brandenburg: "That is why we deferred for 60 days."

President Salzeider: "2759 Wright Street. The taxpayer has the burden of proof, its \$3,400. What is your number, Mr. Nowacki?"

Mr. Nowacki: "I've got \$2,900 on this. This is a property that had been purchased for \$135. It had a previous assessed valuation of \$3,300 and I think I had been accepting that because it was close to my number. It had gone up another \$100; which is still not too bad. I've got \$2,900."

Board Member Brandenburg moves for staff recommendation on item 43, page ten. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "3600 West 28th. The value is at \$5,400. What is your value, Mr. Nowacki?"

Mr. Nowacki: "I've got a market value on this of \$2,600. This is a property I paid a nominal \$25 for. It's fifty times what I paid for it. It had been assessed at \$5,200, went up to \$5,400; it's gone from bad to worse. This is also a property that is in a neighborhood that has very little going for it. This is only an 18 foot lot. I am looking for \$2,600 on this."

Board Member Brandenburg moves for staff recommendation on item 44, page eleven. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2727 Noble. The Assessor has the burden of proof."

Mr. Duroseau: "Same argument."

President Salzeider: "Same argument on the next three?"

Mr. Duroseau: "The following two after this one are improved properties."

President Salzeider: "We will do those individually then. 2727 Noble, Mr. Nowacki, what is your number?"

Mr. Nowacki: "I've got a value on this one of \$4,200. In the past, when I purchased it for \$123 I had not been appealing this property; feeling that the valuation was fair. It has now gone from \$3,300 up \$2,000 to \$5,300; which now makes it considerably more than the market value for this property. So, I am looking for \$4,200."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 45, page eleven. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "3435 West 28th. The value is at \$19,400. What is your number, Mr. Nowacki?"

Mr. Nowacki: "I've got \$2,800 on this one. I would hope that we might be able to pull it up on the screen. See what this improvement is that they keep talking about."

President Salzeider: "The Assessor has the burden of proof on this lot."

Mr. Duroseau: "Right here is the improvement (referencing GIS)."

Mr. Nowacki: "This is a property that had gone from an improvement value of \$12,900 to \$14,100, now to \$15,800. It think I am looking at that as land value and what they call 'improvement'. That is one of these collapsing buildings. It is not going up in value. I am expecting that to be \$2,800."

Board Member Reeder moves for staff recommendation on item 46, page eleven. Board Member Wickland seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "4314 West 30th. The Assessor has the burden of proof on this one."

Mr. Duroseau: "Same argument."

President Salzeider: "\$30,700. What is your number, Mr. Nowacki?"

Mr. Nowacki: "I've got a value of \$3,400. Can we pull that up? Oh, that's the one where I got assaulted at the Assessor's Office. Because they got all those signs, I got squatters in that building, and they've got signs, 'Anyone who shows up to this building will get shot'. So, yes, this is the one that when I came to get information on this I got assaulted in the office. I've got a value of \$3,400. And I would give it away to anyone who would take it. Anyone who would take it, I would give it to them because I don't want to get shot. And I don't like to get assaulted. I survived the assault but I don't know what would happen if I got shot."

Board Member Brandenburg moves for staff recommendation on item 47, page eleven. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "1113-17 East 41st Avenue. The taxpayer has the burden of proof. What is your number, Mr. Nowacki?"

Mr. Nowacki: "I've got \$1,500 on that. Once again, this is an unbuildable lot with little or no market potential. When I purchased it, I paid \$125 for it. I got a market value of \$1,500."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 48, page eleven. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "3893-95 Fillmore Street. The Assessor has the burden of proof."

Mr. Duroseau: "Same argument."

President Salzeider: "Thank you. \$2,000 is their value. What is your number, Mr. Nowacki?"

Mr. Nowacki: "I've got a value on this one of \$1,000. This is property I paid \$50 for in 2011. It had been assessed at \$900, down to \$700 and now up to \$2,000; almost tripling the value. Once again, this is a 25 foot unbuildable lot, in an area that we have not seen development in. As a matter of fact, it's impossible to develop this lot. I have a fair market value of \$1,000."

Board Member Brandenburg moves for staff recommendation on item 49, page eleven. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "2820 West Ridge Road. The Assessor has the burden of proof."

Mr. Duroseau: "Same argument."

President Salzeider: "Same argument. His value is \$1,800. What is your number, Mr. Nowacki?"

Mr. Nowacki: "I've got a value on this of \$1,400. This is property that I purchased for \$99; like Earl Scheib, paint any car for \$99. You can buy any property for \$99. It had been fairly assessed at \$1,300 until this assessment period. Although at \$1,400 with the new assessment we are not far, but I thought it was fairly assessed at \$1,300. \$1,800 is a little over assessed. My appraised value is 1,400."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 50, page eleven. Board Member Reeder seconds.
President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "4629 Arthur Street. The Assessor has the burden of proof."

Mr. Duroousseau: "Same argument."

President Salzeider: "Same argument. What is your number, Mr. Nowacki?"

Mr. Nowacki: "I've got \$2,300 on this. This is a property that was purchased for \$25. And people can, of course, buy the property next to this for about \$500. The Assessor had it assessed for \$3,500, which was considerably over market value; about \$1,200 over assessed. Now at \$4,100 it is 100% over assessed. So, I am looking it to be recognized at \$2,300."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 51, page twelve. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "4926 Grant. The Assessor has it \$5,700."

Mr. Duroousseau: "Same argument."

Mr. Nowacki: "Looks like we are getting to the end."

President Salzeider: "What is your number for 4926 Grant?"

Mr. Nowacki: "I have a value of \$1,700 on this. This is a property that when I purchased it in 2011 for \$125, I felt it was 100% over assessed at \$3,600. Now it is at 150% more, at \$5,700. This is going in the wrong direction in a neighborhood that we are not going to see market interest in for a while. I have a fair market value at \$1,700; that is fifteen times more than I paid for it."

Board Member Brandenburg moves for staff recommendation on item 52, page twelve. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

President Salzeider: "1400 East 49th Avenue. The Assessor has it at \$25,300."

Mr. Duroousseau: "I have the same argument as it relates to neighborhood factors for improved properties."

President Salzeider: "What is your number, Mr. Nowacki?"

Mr. Nowacki: "I've got a value of \$2,000. This is a property that shows an improvement on it, but the property record card shows no improvement. Can we pull this picture up to see what we are looking at? Oh, this is that EPA site. Oh, yes, this is that EPA site."

President Salzeider: "And your number is at \$2,000?"

Mr. Nowacki: "Yes. Gosh, I wish someone would buy it from me."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 53, page twelve. Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

Mr. Nowacki: "I make a note that the property record card doesn't indicate any improvement; so, no one can really tell how they would evaluate there's an improvement without recognizing the property record card."

Mr. Duroousseau: "Yes, it does. Right there, 'Pole barn'."

Mr. Nowacki: "You don't make a picture of it or measurement or anything?"

President Salzeider: "6760 Hobart Road. The taxpayer has the burden of proof. The Assessor has it valued at \$11,200."

Mr. Nowacki: "Is this our last one?"

President Salzeider: "Yes. What is your number on this one, Mr. Nowacki?"

Mr. Nowacki: "My number on this is \$6,000. This is a property that I paid a nominal amount for when I purchased it in 1900, according to the property record card. I would have been very young. The valuation went from \$11,100 to \$11,200; which is probably pretty fair. I have a market value of \$6,000. I am hoping that I prevail."

President Salzeider: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendation on item 54, page twelve. Board Member Barksdale seconds.

President Salzeider: "With no further discussion, motion carries 5-0. Thank you, both, much appreciated. Thank you for giving me your values, Mr. Nowacki."

Mr. Nowacki: "Yes, thank you. I think that worked out. Especially when you don't have to take your glasses off like that."

11:39 am*Public Comments*****

Mr. Nowacki: "The Indiana Constitution has just now recognized that tax bills due in 2025 are 2% rate; it's down from the 3% that had been applied in past years to the vacant, residential property. Now the County has recognized that the Constitution and State law requires it; so, there is going to be some issues regarding past bills on that. They have been taxing on the basis of 3%. Now that they have all the signs to comply with this part of the tax cap legislation, hopefully it won't be too much longer before they decide it's time to correct the other violations of the Constitution; whereby they have been charging property owners rain taxes in the form of Gary storm water and Little Calumet River Basin taxes that are in excess of what is allowed under pursuant to the 1, 2, 3 tax caps. Of course, now that we are beginning to recognize why the Calumet Township Assessor has sidelined my 2019 and 2020 appeals; because those appeals in which I challenged these illegal rain taxes if they keep holding them in limbo. I have not had the opportunity to get to the point where I could challenge them in tax court. Several Supreme Court rulings have already ruled that these rain taxes are illegal taxes. So, there cannot be much of an argument in Lake County because they are identified right on the tax bill as taxes, not fees. This Board should not be complacent with these shenanigans. There is no valid precedent for proceeding with appeals for 2023, with prior appeals for earlier years being sidelined. In this case, three or four years earlier should have been heard by the Board first. Recognizing that we see not only the problems with the tax bills, but also the actual assessed valuations when we add these, we saw the problems with the assessed valuations. The problem is going to be that the Assessor's Office, the Auditor's Office, the Treasurer's Office have all been cooperating in charging vacant, residential property 3% taxes in violation of both the State law and the Constitution. We've changed it this year and now it's correct; 2%, that's correct, but 3% is wrong. Someone is going to have to answer for it. Thank you."

11:42 am*Any and All Other Business*****

Assessor Spearman: "Madam Chair, before we proceed I just want to call the Board's attention to the determination from the DLGF on the 2023 Land Order. I am not sure if you have had an opportunity to read it in its entirety; but it's definitely a win for the assessing officials and the PTABOA, so thank you. But I want to just mention that in the determination, the Board raises the issue with the petitioner and the fact that the petitioner, similar to some of the properties, if not all the properties, that Mr. Nowacki had before the Board today. The parcels were purchased at

tax sale. And the petitioner owned 1,464 parcels, totaling about \$283,000 in assessed value, but sold for \$4,600,000. So, just something the Board should keep at the forefront of your minds when hearing arguments of that nature.

President Salzeider: "Thank you."

Mr. Nowacki: "Take that with a grain of salt."

PTABOA Election of Officers

Board Member Brandenburg moves to nominate Robin Salzeider for President of the Lake County Property Tax Assessment Board of Appeals for Year 2025. Board Member Wickland seconds.

President Salzeider: "With no further discussion, motion carries 5-0."

Board Member Wickland moves to nominate Carly Brandenburg for Vice President of the Lake County Property Tax Assessment Board of Appeals for Year 2025.

Board Member Reeder seconds.

President Salzeider: "With no further discussion, motion carries 5-0. Thank you."

11:44 am*Board Member Wickland motions to adjourn the meeting. Board Member Brandenburg seconds.**

President Salzeider: "With no further discussion, motion carries 5-0."

The Lake County Property Tax Assessment Board of Appeals stands adjourned. Notice of next meeting for March 19, 2025 at 9:30 am in the Lake County Training and Media Center, Room A-099, Building A, of the Lake County Government Center, located at 2293 North Main Street, Crown Point, Indiana 46307. If you have any questions you may call Linda Cross, Appeals Coordinator at (219) 755-3100.