

**PROPERTY TAX ASSESSMENT BOARD OF APPEALS**  
**BOARD MEMBERS**

April 7, 2021

**David Wickland**  
PTABOA President

**Robin Salzeider**  
PTABOA Vice President

**LaTonya Spearman**  
PTABOA Secretary

**Samantha Steele**  
PTABOA Member

**Kevin Dixon**  
PTABOA Member

**Carly Brandenburg**  
PTABOA Member

# PROPERTY TAX ASSESSMENT BOARD OF APPEALS

April 7, 2021

9:30 AM

Commissioners' Courtroom

Building A-3rd Floor

- I. Review & Approval of Minutes from March 24, 2021 (pg. 12)
- II. Review & Approval or Denial of Non-Profit Recommendations (pg. 3)
- III. Review & Approval or Denial of Hearing Officer Recommendations (pg. 5)
  - Joseph James - Lake County
  - Tomika Johnson - Calumet Township
  - Matthew Ingram - Calumet Township
- IV. Any & All Other Business (pg. 9)
  - Rescind Previous Motions
- V. Next Meeting in Lake County Commissioners' Courtroom April 21, 2021

4/7/2021

List of Non Profit To Be Approved/Denied

Laura Mercado

2021 Recommending Approval

The Board approved motion for staff recommendations on items 1-7. (5-0)

	Name Of Organization	Key Number	Address	Township	Indiana Code	Percentage	Prior Exempt	Values
1	Anthem Church Inc	2021 45-06-12-331-016.000-023	6941-51 Hohman Ave	North	6-1.1-10-21	L - 100%	No	\$479,300
	Church and Religious gatherings.					I - 100%		\$660,300
2	Bishop, Roman Catholic Diocese Gary	2021 45-03-29-179-019.000-024	802-22 W. 144th St.	North	6-1.1-10-21	L - 100%	Yes	\$128,100
	a/k/a St. Mary Catholic Parish - Church					I - 100%		\$1,544,100
3	Kenneth R and Candace D. Ziese d/b/a Children First	2021 45-16-05-401-023.000-042	821 Merrillville Rd.	Center	6-1.1-10-46	L - 44%	Yes	\$22,100
	d/b/a Children First Learning Center Home Care Inc./For-Profit Early Childhood Education Provider					I - 44%		\$123,900
4	Kenneth R and Candace D. Ziese d/b/a Children First	2021 45-16-05-401-024.000-042	815 Merrillville Rd.	Center	6-1.1-10-46	L - 85%	Yes	\$51,700
	d/b/a Children First Learning Center/For-Profit Early Childhood Education Provider					I - 85%		\$256,400
5	Kenneth R and Candace D. Ziese d/b/a Children First	2021 45-16-05-401-025.000-042	807 Merrillville Rd.	Center	6-1.1-10-46	L - 22%	Yes	\$254,000
	d/b/a Children First Learning Center Foundation/For-Profit Early Childhood Education Provider					I - 22%		\$204,300
6	Highland Congregation Of Jehovaha	2021 45-07-27-129-039.000-026	3533 Wirth Rd.	North	6-1.1-10-21	L - 100%	Yes	\$131,300
	Church					I - 100%		\$108,500
7	First Baptist Church of East Chicago, Indiana, Inc.	2021 45-03-33-126-008.000-024	4918 McCook Ave	North	6-1.1-10-16	L - 100%	Yes	\$6,000
	Vacant land across from church, used for parking							

2021 Recommending Approval

The Board approved motion for staff recommendations on items 8-15. (5-0)

	Name Of Organization	Key Number	Address	Township	Indiana Code	Percentage	Prior Exempt	Values
8	First Baptist Church of East Chicago, Indiana, Inc.	2021 45-03-33-127-001.000-024	4901 McCook Ave	North	6-1.1-10-21	L - 100%	Yes	\$16,000
	Building used for Church, and religious gatherings					I - 100%		\$150,800
9	First Baptist Church of East Chicago, Indiana, Inc.	2021 45-03-33-127-002.000-024	4903 McCook Ave	North	6-1.1-10-16	L - 100%	Yes	\$6,000
	Garage used for storage of the church maintenance equipment and parking.					I - 100%		\$4,100
10	First Baptist Church of East Chicago, Indiana, Inc.	2021 45-03-33-127-008.000-024	4915 McCook Ave	North	6-1.1-10-21	L - 100%	Yes	\$47,900
	Church					I - 100%		\$707,100
11	Goodwill Industries of Michiana Inc	2021 45-07-34-126-005.000-006	1553 45th Ave	Calumet	6-1.1-10-16	L - 100%	No	\$40,300
12	Goodwill Industries of Michiana Inc	2021 45-07-34-126-006.000-006	1521 45th Ave	Calumet	6-1.1-10-16	L - 100%	No	\$103,300
	New construction of a retail location for accepting, sorting of donated merchandise.							
13	KinderCare Learning Centers, LLC	2021 45-126-12369-00	9735 Prairie Ave	North	6-1.1-10-16	PP - 52%	Yes	TBD
14	Lakeshore Baptist Church Inc	2021 45-09-06-260-001.000-004	400 S. Lake St.	Calumet	6-1.1-10-21	L - 100%	No	\$7,500
	Church					I - 100%		\$81,500
15	Living Testimony Church at Leroy Incorporated	45-17-31-129-005.000-044	14127 Elkhart St.	Winfield	6-1.1-10-16	L - 100%	Yes	\$43,600
	Church & Parsonage					I - 100%		\$172,100

**Review & Approval or Denial of Hearing Officer Recommendations**

**9:30 AM**

**Hearing Officer: Joseph James - Lake County**

	Taxpayer Name	Parcel Number	Address	Appeal Year	Original Value	Proposed Value	Burden of Proof	Determination
1	Lorraine & Donald Robinson	45-07-04-455-016.000-023	2821 165th St	2019	\$179,200	\$145,000	Petitioner	Staff Rec. (5-0)

**Review & Approval or Denial of Hearing Officer Recommendations**

**9:30 AM**

**Hearing Officer: Tomika Johnson - Calumet Township**

	Petitioner Name	Parcel Number	Address	Appeal Year	Original Value	Proposed Value	Burden of Proof	Determination
2	Simon Kostascki & Trajan Kochanoff	45-08-27-206-011.000-004	3816 Rhode Island	2016	\$9,400.00	\$1,400.00	Petitioner	No action taken

**Review & Approval or Denial of Hearing Officer Recommendations**

9:30 AM

Hearing Officer: Matthew Ingram - Calumet Township

	Petitioner Name	Parcel Number	Address	Appeal Year	Original Value	Proposed Value	Burden of Proof	Determination
3	Nowacki, James	45-08-16-338-020.000-004	2678 POLK ST	2018	\$2,800	\$2,800	Petitioner	Staff Rec. (5-0)
4	Nowacki, James	45-08-16-410-024.000-004	2616 MADISON ST	2018	\$1,200	\$700	Petitioner	Staff Rec. (5-0)
5	Nowacki, James	45-08-16-426-009.000-004	2545 MADISON ST	2018	\$6,800	\$3,500	Petitioner	Staff Rec. (5-0)
6	Nowacki, James	45-08-16-427-026.000-004	2544 ADAMS ST	2018	\$2,400	\$6,400	Respondent	Staff Rec. (5-0)
7	Nowacki, James	45-08-16-427-036.000-004	2584 ADAMS ST	2018	\$3,500	\$2,700	Petitioner	Staff Rec. (5-0)
8	Nowacki, James	45-08-16-430-007.000-004	2625 MADISON ST	2018	\$5,600	\$5,600	Petitioner	Staff Rec. (5-0)
9	Nowacki, James	45-08-16-430-024.000-004	2620 JEFFERSON ST	2018	\$4,300	\$4,300	Petitioner	Staff Rec. (5-0)
10	Nowacki, James	45-08-16-430-026.000-004	2628 JEFFERSON ST	2018	\$1,200	\$1,200	Petitioner	Staff Rec. (5-0)
11	Nowacki, James	45-08-16-430-027.000-004	2632 JEFFERSON ST	2018	\$1,200	\$1,200	Petitioner	Staff Rec. (5-0)
12	Nowacki, James	45-08-16-430-028.000-004	2636 JEFFERSON ST	2018	\$2,400	\$2,400	Petitioner	Staff Rec. (5-0)
13	Nowacki, James	45-08-16-431-038.000-004	2676 ADAMS ST	2018	\$5,000	\$5,000	Petitioner	Staff Rec. (5-0)
14	Nowacki, James	45-08-17-178-013.000-004	2533-35 W 24TH AVE	2018	\$3,300	\$3,300	Petitioner	Staff Rec. (5-0)
15	Nowacki, James	45-08-17-477-015.000-003	2742 GARFIELD ST	2018	\$2,400	\$2,400	Petitioner	Staff Rec. (5-0)
16	Nowacki, James	45-08-18-301-028.000-003	4442 W 25TH PL	2018	\$2,900	\$2,900	Petitioner	Staff Rec. (5-0)
17	Nowacki, James	45-08-18-303-009.000-003	4501 W 26TH APPR AVE	2018	\$2,900	\$2,900	Petitioner	Staff Rec. (5-0)

**Review & Approval or Denial of Hearing Officer Recommendations**

**9:30 AM**

**Hearing Officer: Matthew Ingram - Calumet Township**

	Taxpayer Name	Parcel Number	Address	Appeal Year	Original Value	Proposed Value	Burden of Proof	Determination
18	Nowacki, James	45-08-18-303-020.000-003	4301 W 26TH AVE	2018	\$3,500	\$3,500	Petitioner	Staff Rec. (5-0)
19	Nowacki, James	45-08-18-303-024.000-003	4512 W 26TH PL	2018	\$1,800	\$1,800	Petitioner	Staff Rec. (5-0)
20	Nowacki, James	45-08-18-304-013.000-003	4413 W 26TH APPR PL	2018	\$3,000	\$3,000	Petitioner	Staff Rec. (5-0)
21	Nowacki, James	45-08-18-304-015.000-003	4401 W 26TH PL	2018	\$3,000	\$3,000	Petitioner	Staff Rec. (5-0)
22	Nowacki, James	45-08-18-304-019.000-003	4313 W 26TH APPR PL	2018	\$3,000	\$3,000	Petitioner	Staff Rec. (5-0)



### IV. Any & All Other Business

The Board approved motion to rescind previous motions on items 1-56 (5-0). The Board then approved motion to revert all values back to original value (5-0).

	Taxpayer Name	Parcel Number	Address	Appeal Year	Original Value	Proposed Value	Burden of Proof	Determination
1	Galleria Realty Corp - Abraham M Benson	45-10-12-454-001.000-034	Galleria unit 116	2017	\$187,200	\$217,900	Petitioner	
2	Galleria Realty Corp - Abraham M Benson	45-10-12-454-001.000-034	Galleria unit 116	2018	\$192,800	\$217,900	Petitioner	
3	Galleria Realty Corp - Abraham M Benson	45-10-12-454-001.000-034	Galleria unit 116	2019	\$196,900	\$217,900	Petitioner	
4	Galleria Realty Corp - Abraham M Benson	45-10-12-454-002.000-034	Galleria Unit 119	2017	\$172,500	\$225,000	Petitioner	
5	Galleria Realty Corp - Abraham M Benson	45-10-12-454-002.000-034	Galleria Unit 119	2018	\$177,700	\$225,000	Petitioner	
6	Galleria Realty Corp - Abraham M Benson	45-10-12-454-002.000-034	Galleria Unit 119	2019	\$196,900	\$225,000	Respondent	
7	Galleria Realty Corp - Abraham M Benson	45-10-12-454-003.000-034	Galleria Unit 123	2017	\$245,400	\$249,700	Petitioner	
8	Galleria Realty Corp - Abraham M Benson	45-10-12-454-003.000-034	Galleria Unit 123	2018	\$252,800	\$249,700	Petitioner	
9	Galleria Realty Corp - Abraham M Benson	45-10-12-454-003.000-034	Galleria Unit 123	2019	\$246,100	\$249,700	Petitioner	
10	as Trustee of the Trust - Abraham M Benson	45-10-12-454-004.000-034	Galleria Unit 124	2018	\$258,300	\$140,400	Petitioner	
11	Galleria Realty Corp - Abraham M Benson	45-10-12-454-004.000-034	Galleria Unit 124	2019	\$147,600	\$140,400	Petitioner	
12	Galleria Realty Corp - Abraham M Benson	45-10-12-454-005.000-034	Galleria Unit 127	2017	\$245,600	\$347,100	Petitioner	
13	Galleria Realty Corp - Abraham M Benson	45-10-12-454-005.000-034	Galleria Unit 128	2018	\$253,000	\$347,100	Petitioner	
14	Galleria Realty Corp - Abraham M Benson	45-10-12-454-005.000-034	Galleria Unit 129	2019	\$344,500	\$347,100	Respondent	
15	Galleria Realty Corp - Abraham M Benson	45-10-12-454-006.000-034	Galleria Unit 211	2017	\$249,800	\$237,800	Petitioner	
16	Galleria Realty Corp - Abraham M Benson	45-10-12-454-006.000-034	Galleria Unit 211	2018	\$257,300	\$237,800	Petitioner	
17	Galleria Realty Corp - Abraham M Benson	45-10-12-454-006.000-034	Galleria Unit 211	2019	\$246,100	\$237,800	Petitioner	
18	Galleria Realty Corp - Abraham M Benson	45-10-12-454-007.000-034	Galleria Unit 212	2017	\$198,100	\$411,900	Petitioner	
19	Galleria Realty Corp - Abraham M Benson	45-10-12-454-007.000-034	Galleria Unit 212	2018	\$204,000	\$411,900	Petitioner	
20	Galleria Realty Corp - Abraham M Benson	45-10-12-454-007.000-034	Galleria Unit 212	2019	\$393,700	\$411,900	Respondent	

### IV. Any & All Other Business

The Board approved motion to rescind previous motions on items 1-56 (5-0). The Board then approved motion to revert all values back to original value (5-0).

	Taxpayer Name	Parcel Number	Address	Appeal Year	Original Value	Proposed Value	Burden of Proof	Determination
21	Galleria Realty Corp - Abraham M Benson	45-10-12-454-008.000-034	Galleria Unit 215	2017	\$144,900	\$122,500	Petitioner	
22	Galleria Realty Corp - Abraham M Benson	45-10-12-454-008.000-034	Galleria Unit 215	2018	\$144,900	\$122,500	Petitioner	
23	Galleria Realty Corp - Abraham M Benson	45-10-12-454-008.000-034	Galleria Unit 215	2019	\$147,600	\$122,500	Petitioner	
24	Galleria Realty Corp - Abraham M Benson	45-10-12-454-011.000-034	Galleria Unit 218	2017	\$247,900	\$226,700	Petitioner	
25	Galleria Realty Corp - Abraham M Benson	45-10-12-454-011.000-034	Galleria Unit 218	2018	\$255,300	\$226,700	Petitioner	
26	Galleria Realty Corp - Abraham M Benson	45-10-12-454-011.000-034	Galleria Unit 218	2019	\$246,100	\$226,700	Petitioner	
27	Galleria Realty Corp - Abraham M Benson	45-10-12-454-012.000-034	Galleria Unit 219	2017	\$135,000	\$122,900	Petitioner	
28	Galleria Realty Corp - Abraham M Benson	45-10-12-454-012.000-034	Galleria Unit 219	2018	\$139,100	\$122,900	Petitioner	
29	Galleria Realty Corp - Abraham M Benson	45-10-12-454-012.000-034	Galleria Unit 219	2019	\$147,600	\$122,900	Respondent	
30	Galleria Realty Corp - Abraham M Benson	45-10-12-454-013.000-034	Galleria Unit 300	2017	\$146,300	\$102,600	Petitioner	
31	Galleria Realty Corp - Abraham M Benson	45-10-12-454-013.000-034	Galleria Unit 300	2018	\$150,700	\$102,600	Petitioner	
32	Galleria Realty Corp - Abraham M Benson	45-10-12-454-013.000-034	Galleria Unit 300	2019	\$147,600	\$102,600	Petitioner	
33	Galleria Realty Corp - Abraham M Benson	45-10-12-454-014.000-034	Galleria Unit 309	2017	\$63,300	\$42,500	Petitioner	
34	Galleria Realty Corp - Abraham M Benson	45-10-12-454-014.000-034	Galleria Unit 309	2018	\$63,300	\$42,500	Petitioner	
35	Galleria Realty Corp - Abraham M Benson	45-10-12-454-014.000-034	Galleria Unit 309	2019	\$49,200	\$42,500	Petitioner	
36	Galleria Realty Corp - Abraham M Benson	45-10-12-454-015.000-034	Galleria Unit 311	2017	\$117,800	\$42,500	Petitioner	
37	Galleria Realty Corp - Abraham M Benson	45-10-12-454-015.000-034	Galleria Unit 311	2018	\$121,300	\$42,500	Petitioner	
38	Galleria Realty Corp - Abraham M Benson	45-10-12-454-015.000-034	Galleria Unit 311	2019	\$98,500	\$42,500	Petitioner	
39	Galleria Realty Corp - Abraham M Benson	45-10-12-454-018.000-034	GalleriaUnit 320	2017	\$253,800	\$174,200	Petitioner	
40	Galleria Realty Corp - Abraham M Benson	45-10-12-454-018.000-034	GalleriaUnit 320	2018	\$261,400	\$174,200	Petitioner	

### IV. Any & All Other Business

The Board approved motion to rescind previous motions on items 1-56 (5-0). The Board then approved motion to revert all values back to original value (5-0).

	Taxpayer Name	Parcel Number	Address	Appeal Year	Original Value	Proposed Value	Burden of Proof	Determination
41	Galleria Realty Corp - Abraham M Benson	45-10-12-454-018.000-034	Galleria Unit 320	2019	\$295,300	\$174,200	Respondent	
42	Galleria Realty Corp - Abraham M Benson	45-10-12-454-019.000-034	Galleria Unit 323	2017	\$172,200	\$120,900	Petitioner	
43	Galleria Realty Corp - Abraham M Benson	45-10-12-454-019.000-034	Galleria Unit 323	2018	\$177,400	\$120,900	Petitioner	
44	Galleria Realty Corp - Abraham M Benson	45-10-12-454-019.000-034	Galleria Unit 323	2019	\$196,900	\$120,900	Respondent	
45	Galleria Realty Corp - Abraham M Benson	45-10-12-454-020.000-034	Galleria Unit 325	2017	\$127,700	\$84,700	Petitioner	
46	Galleria Realty Corp - Abraham M Benson	45-10-12-454-020.000-034	Galleria Unit 325	2018	\$131,500	\$84,700	Petitioner	
47	Galleria Realty Corp - Abraham M Benson	45-10-12-454-020.000-034	Galleria Unit 325	2019	\$147,600	\$84,700	Respondent	
48	Galleria Realty Corp - Abraham M Benson	45-10-12-454-022.000-034	Galleria Unit 410	2017	\$83,500	\$54,500	Petitioner	
49	Galleria Realty Corp - Abraham M Benson	45-10-12-454-022.000-034	Galleria Unit 410	2018	\$86,000	\$54,500	Petitioner	
50	Galleria Realty Corp - Abraham M Benson	45-10-12-454-022.000-034	Galleria Unit 410	2019	\$98,500	\$54,500	Respondent	
51	Galleria Realty Corp - Abraham M Benson	45-10-12-454-024.000-034	Galleria Phase 2 ( 1st Floor Unoccupied Space)	2017	\$1,016,000	\$691,600	Petitioner	
52	Galleria Realty Corp - Abraham M Benson	45-10-12-454-024.000-034	Galleria Phase 2 ( 1st Floor Unoccupied Space)	2018	\$1,016,000	\$691,600	Petitioner	
53	Galleria Realty Corp - Abraham M Benson	45-10-12-454-024.000-034	Galleria Phase 2 ( 1st Floor Unoccupied Space)	2019	\$969,800	\$691,600	Petitioner	
54	Galleria Realty Corp - Abraham M Benson	45-10-12-455-010.000-034	paving/parking	2017	\$84,100	\$84,100	Petitioner	
55	Galleria Realty Corp - Abraham M Benson	45-10-12-455-010.000-034	paving/parking	2018	\$84,100	\$84,100	Petitioner	
56	Galleria Realty Corp - Abraham M Benson	45-10-12-455-010.000-034	paving/parking	2019	\$86,700	\$86,700	Petitioner	