

Ratio Study Narrative 2025

General Information

County Name	LaPorte
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Person Performing Ratio Study

Name	Phone Number	Email	Vendor Name (if applicable)
Stacey Sweitzer	219-326-6808 ext. 2644	ssweitzer@laporteco.in.gov	
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Sales Window	1/1/2024	to	12/31/2024
If more than one year of sales were used, was a time adjustment applied?			
☒ No	Explain, why not:		
☐ Yes	Explain the method used to calculate the adjustment:		

Groupings

Please provide a list of townships and/or major class groupings (if any). Additionally, please provide information detailing how the townships and/or major classes are similar in the market.

****Please note that groupings made for the sole purpose of combining due to a lack of sales with no similarities will not be accepted by the Department****

Residential Vacant – Cass, Coolspring, Galena, Springfield, and Washington Townships were grouped together known in the study as ResVac 1. The sales are representative of rural residential land and experience similar market forces due to distance from population centers, the types of properties, and the price range of properties sold. Land values were trended in Canter and Kankakee Townships.

Residential Improved – Galena, Springfield, and Wills Townships were grouped together, known in the study as ResImp1 and Hanna and Johnson Townships were grouped together known in the study as ResImp 2. Each grouping consists of rural residential properties that experience similar market forces

due to distance from population centers, the types of properties, and the price range of properties sold. Additionally, the townships represented in the groupings are in close proximity to each other geographically.

Cyclical Reassessment

Please explain which townships were reviewed as part of the current phase of the cyclical reassessment. Also, list any townships where the number of parcels reviewed were more than the formally approved reassessment plan. Note: All parcels reviewed should meet the 25% requirement with the 2% tolerance threshold (23-27%)

Residential Reassessment: Center and Kankakee
Agricultural Reassessment: Scipio, Center, Coolspring, and New Durham
Commercial Reassessment: Coolspring and Springfield
Industrial Reassessment: Hudson, Kankakee, Wills, Galens, and Springfield

Land Order

The land order used for the January 1, 2025, assessment along with the Narrative (optional) will be published on DLGF's website. Please provide the following information:

Date the land order was submitted to PTABOA.	2/22/2024	
Action taken by the PTABOA.	☒ Approved	☐ Denied
Effective date of the land order.	1/1/2025	
Was the land order updated as part of the 2024 cyclical reassessment?	☒ Yes	☐ No
Any other changes or issues?	Some land was also adjusted based on sales during the ratio study.	

Comments

In this space, please provide any additional information you would like to provide the Department in order to help facilitate the approval of the ratio study. Such items could be standard operating procedures for certain assessment practices (e.g. effective age changes), a timeline of changes made by the assessor's office, or any other information deemed pertinent.

There were no Industrial Vacant property sales so no analysis could be done.
There were only two Industrial Improved property sales so no analysis could be done.
There were only three Commercial Vacant property sales so no analysis could be done.
There were only four Commercial Improved property sales so no analysis could be done.