Ratio Study Narrative 2025

General Information	
County Name	Porter County

Person Performing Ratio Study			
Name	**Phone Number**	**Email**	**Vendor Name (if applicable)**
John Yanek	219-363-2830	yanek@nexusltd.co	Nexus LTD

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****
N/A

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%)
Reassessment took place in the following townships. Boone, Liberty, Pleasant, Porter, Portage, Washington

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.	Click or tap to enter a date.	
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?		

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.