STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

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INDIANAPOLIS, IN 46204
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April 2, 2025

The Honorable Gail Chapman
Kosciusko County Assessor

Dear Ms. Chapman:

The Department of Local Government Finance ("Department") has reviewed the information and data (both originally submitted and the supplemental information) for the Kosciusko County 2025 ratio study. The Department hereby approves the ratio study based on the results of the Mann-Whitney "Sales Chasing" test and Spearman Rank test for vertical equity; and the review of the accuracy, equity, and uniformity of the assessments as determined by the median ratio, coefficient of dispersion ("COD"), Price Related Differential ("PRD"), and the change analysis conducted by the Department.

Please note that this approval is granted without verification of all of the actual sales disclosure forms in order to allow the preparation and delivery of the real property list to the county auditor pursuant to Ind. Code § 6-1.1-5-14. As always, the Department encourages counties to use all possible sales, which lend greater validity to the sales ratio study.

In conjunction with the Department's Data Analysis Division, please continue to ensure your sales disclosure file database is compliant. For the assessment year 2026, your 2025 sales disclosure data files must be compliant with the rules of the Department.

If you have any questions or concerns, please feel free to contact Barry Wood, Assessment Division Director, at (317) 232-3762 or by email at Bwood@dlgf.in.gov.

Sincerely,

Jason Cockerill
Commissioner