

Ratio Study Narrative 2025

General Information	
County Name	JOHNSON COUNTY

Person Performing Ratio Study			
Name	Phone Number	Email	Vendor Name (if applicable)
Jon Lawson	(812) 890-8323	jon.lawson@tylertech.com	Tyler Technologies
William Birkle	(317)750-1627	Bill.birkle@tylertech.com	Tyler Technologies
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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?			
<input checked="" type="checkbox"/> No	Explain, why not: Only sales from 2024 were utilized in the ratio study.		
<input type="checkbox"/> Yes	Explain the method used to calculate the adjustment:		

Groupings
<p>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.</p> <p>**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**</p>
ResImp- No TWPS were combined BLUE RIVER TOWNSHIP CLARK TOWNSHIP FRANKLIN TOWNSHIP HENSLEY TOWNSHIP NEEDHAM TOWNSHIP NINEVEH TOWNSHIP PLEASANT TOWNSHIP

UNION TOWNSHIP
WHITE RIVER TOWNSHIP

ResVac- Residential Vacant was grouped together. These were grouped as a whole because they share a similar economic factor in that they are a thriving market with growing new construction.

ComImp/IndImp- Commercial Improved & Industrial Improved were grouped together based upon the similarities in the market for both classes throughout Johnson County. Due to the lack of land sales, we did focus on land to building ratios to determine if a rate change was warranted and applied adjustments at the neighborhood level to achieve more consistent land to building ratios when necessary.

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%)

We reviewed within the townships of Blue River, Franklin, Hensley, Needham and Nineveh for residential and Blue River, Clark, Franklin, Hensley, Needham, Nineveh, Pleasant, Union and White River for commercial, industrial and exempt.

All property classes in the assigned areas were reviewed during the cyclical reassessment. Residential properties were trended throughout the county based upon market sales analysis. Commercial and Industrial properties were not trended.

Johnson County converted from ProVal to XSoft this past year coupled with the new cost tables saw increases throughout all property types.

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.	<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
Effective date of the land order.	Click or tap to enter a date.	
Was the land order updated as part of the 2024 cyclical reassessment?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Any other changes or issues?	Johnson converted from ProVal to X-Soft this year which caused issues with the commercial and industrial land rates. Year 3's land order will be compiled and implemented with year 4's.	

Comments
<p>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.</p>
<p>Johnson County did convert from Proval to X-Soft this past year and all data was reviewed through the reconciliation process. We will submit and implement the year 3 land rates with year 4's land order and present to the PTABOA.</p>