

Ratio Study Narrative 2025

General Information

County Name	Sullivan County
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Person Performing Ratio Study

Name	Phone Number	Email	Vendor Name (if applicable)
Mike Montgomery	(812) 484-6430	michael.montgomery@tylertech.com	Tyler Technologies
Bill Birkle	(317) 750-1627	bill.birkle@tylertech.com	Tyler Technologies
Daniel Solomon	(765) 745-0472	daniel.solomon@tylertech.com	Tyler Technologies

Sales Window	1/1/2023	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: Sullivan is a mostly rural/agricultural county with very few sales occurring each year. We attempted to look at parcels that sold twice within the given timeframe with little success. Even looking at similar properties for possible adjustments with success. We have a reasonable level of confidence that sales occurring within the two year window have remained virtually flat.		
<input type="checkbox"/> 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****

ComImp and IndImp Countywide: These classes were grouped together on a countywide basis for the purpose of trending and ratio analysis. Commercial and Industrial properties within this rural county are virtually indistinguishable from each other when comparing sales. Nearly 43% of total improved commercial and industrial parcels are located with Hamilton Township, which contains the county seat of the City of Sullivan.

ResImp

Cass, Curry, Fairbanks and Jackson: These townships comprise the northeastern portion of the county. All are highly rural with a majority of the parcels being agricultural in use. Not only are they contiguous, but they surround the county seat, the City of Sullivan to the north and east. As you view this area, you will not see any differences in amenities and deficiencies affect property value.

Gill, Haddon, Turman, and Jefferson: Not dissimilar to the above grouping, these townships comprise the southwestern portion of the county. All are highly rural with a majority of the parcels being agricultural in use. Not only are they contiguous, but they surround the county seat, the City of Sullivan to the south and west. As you view this area, you will not see any differences in amenities and deficiencies affect property value.

Hamilton: This township is home to the county seat, the City of Sullivan and is one of the 9 townships. It contains nearly 27% of the county's real property parcels and is the most densely populated area in the county. It was not grouped for the residential portion of the ratio study.

Residential Vacant

Vacant residential sales in Sullivan County were grouped together countywide for the purpose of trending and ratio analysis because the sales we see on vacant land throughout the county do not differ greatly due to location or amenities, or lack thereof in the area.

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%)

The Commercial and Industrial parcels were reviewed in Shelburn Town, Cass Township & Gill Township continuing our current cyclical reassessment plan.

The Residential, Agricultural, Exempt, and Utility parcel review was conducted in Sullivan City and Hamilton Township continuing our current cyclical reassessment plan. Shelburn Town, Cass Township & Gill Township

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.	5/2/2022	
Action taken by the PTABOA.	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied
Effective date of the land order.	5/2/2022	
Was the land order updated as part of the 2024 cyclical reassessment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Any other changes or issues?	No	

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.

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