Ratio Study Narrative 2026

General Information			
County Name Adams			
Person Performing Ratio Study			
Name **Phone Number** **Email** **Vendor Name (if applicable)**			
Dudley Scheumann	260-622-7059	dscheumann@vgsi.com	Vision Government Solutions Inc.
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Sales Window	1/1/2023	to	12/31/2025

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: A 3.09% per year (applied by month) time adjustment was applied to the 2023 and 2024 sales. The annual Consumer Price Index (CPI) changes for 2023, 2024 and 2025 were 3.80%, 2.69% and 2.78% respectively. Calculating the average for the three years results in an increase of 3.09% per year.

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 lack of sales with no similarities will not be accepted by the Department****

Due to the limited number of residential vacant sales in any given township and the fact that the county is fairly consistent, all the townships were combined for the ratio study and assessed accordingly.

The residential improved sales were of sufficient quantity to evaluate Root and Washington Townships individually. The remaining townships were combined together into 3 groups by location. The first group includes Blue Creek, French, Kirkland, Monroe and St. Mary's Townships. The second group includes Hartford, Jefferson and Wabash Townships. The third group includes Preble and Union Townships. These three groups are geographically as well as economically very similar. This gives a more accurate assessment of the Townships with a small number of sales.

There were no commercial vacant sales occurring in the timeframe. Therefore, an analysis of the commercial land was completed and in all cases this land value was equal to or greater than the corresponding residential neighborhoods.
Due to the limited number of valid sales in any given township and the fact that the county is fairly consistent, the townships were grouped together for the commercial improved ratio study.

There were no industrial vacant land sales occurring in the timeframe. Therefore, an analysis of the industrial land was completed and in all cases was equal to or greater than a corresponding residential neighborhood.

There were no valid industrial improved sales occurring in the timeframe. Due to the industrial market being similar to the commercial market for the county, the industrial improved properties were grouped together with the commercial improved properties for the purposes of the ratio study and adjusted the same percentage as the commercial improved parcels. The obsolescence was also reviewed on each property.

Please explain clearly which property classes and groupings in the ratio study were trended.

The improved residential and improved commercial across the entire county.

Cyclical Reassessment

Please identify the townships included in the current phase of the cyclical reassessment. Additionally, specify any townships where the number of parcels reviewed exceeded the total outlined in the approved reassessment plan. Ensure all reviewed parcels meet the 25% requirement, with a 2% tolerance (acceptable range 23-27%).

For the current phase of the cyclical reassessment, parcels were reviewed in portions of Kirkland, Preble, Root, Union, and Washington Townships.

Land Order

The land order used for January 1, 2026, assessment along with the Narrative (optional) will be published on Department's website. Please provide the following information:

Date the land order was submitted to PTABOA.		11/13/2025	
Action taken by the PTABOA (if any).	☒ Approved	☐ Denied	☐ Other (describe)
Effective date of the land order.		1/1/2026	
Was the land order updated as part of the 2025 cyclical reassessment?	☒ Yes	☐ No	
Any other changes or issues?		None	

Comments

In this space, please provide any additional information you would like to provide the Department with 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.
Adams County is a rural farming community which is influenced by Fort Wayne and also by a large population of Amish. The County is divided into twelve Townships (three wide by four tall) with three different school districts. U.S. Highway 27 divides the County from east to west in almost the middle of the County. Decatur, which is the largest town, Monroe, Berne and Geneva are situated along this highway and have the majority of industry and commercial properties.