



**\*\*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\*\***

**Improved Industrial:** Due to a lack of sales, and most townships having fewer than 25 parcels assigned to the classification, the townships of Plain and Wayne were combined together. Plain and Wayne (**II-PlainWayne**) are grouped together due to their proximity to US 30, a four-lane expressway that is major highway that crosses Northern Indiana.

**Commercial Improved:** The townships of Plain, and Wayne (**CI-PlainWayne**) are grouped together, due to the influence of US 30 and SR 15. The townships of Turkey Creek and Tippecanoe had sufficient sales to analyze on their own. All remaining townships had insufficient sales to conduct a study.

Statistical studies were not completed in the classes of **Industrial Vacant** and **Commercial Vacant** as there were not enough sales despite looking outside of the timeframe. This same situation occurred in the 2024 & 2025 study.

**Residential Vacant:** The grouping (**RemainingTwps**) includes the townships of Clay, Lake, Monroe, Prairie, Seward and Washington. These townships are not heavily populated and are predominately rural in nature (agricultural). These same townships were grouped together in the 2025 ratio study

The townships of Etna, Franklin, Harrison, Jackson, Jefferson, Plain & Scott all lacked sales to conduct a study

**Residential Improved:** There were no groupings as each township stood alone.

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

All property classes and improvement types were affected by the cost table changes implemented by the DLGF and were adjusted accordingly.

### **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%).**

**Commercial & Industrial:** 1,117 parcels – Turkey Creek, Van Buren and Wayne, accounted for the majority

**Residential:** 9,411 parcels – Turkey Creek and Van Buren accounted for the majority

**Agricultural:** 1,922 parcels – Jefferson, Scott, Seward and Turkey Creek accounted for the majority  
**Non-Tax & Exempt:** 622 parcels – Turkey Creek, Van Buren and Wayne accounted for the majority.

**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.	Click or tap to enter a date.
Action taken by the PTABOA (if any). <input type="checkbox"/> Approved <input type="checkbox"/> Denied <input type="checkbox"/> Other (describe)	
Effective date of the land order.	Click or tap to enter a date.
Was the land order updated as part of the 2025 cyclical reassessment? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Any other changes or issues?	

**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.**

IAAO Ratio Study standards indicate that “outlier ratios” can result from any of the following:

1. An erroneous sale price
2. A nonmarket sale
3. Unusual market variability
4. A mismatch between the property sold and the property appraised
5. An error in the appraisal of an individual parcel
6. An error in the appraisal of a subgroup of parcels
7. Any of a variety of transcription or data handling errors in preparing any ratio study

Outliers should be:

1. Identified
2. Scrutinized to validate the information and correct errors
3. Trimmed if necessary, to improve sample representativeness

As a result, there were individual parcels that met these guidelines and were trimmed. Reference the file titled Kosciusko County Sales Reconciliation for those sales that were trimmed.

**Duplicate State Numbers:** There are three (3) duplicate state numbers as the sale appears in both the Residential vacant study (sold as vacant) and then also in the Residential Improved study (sold as

improved). The parcel numbers are 43-12-27-300-549.000-030, 43-11-03-400-419.000-032, & 43-08-22-100-052.000-023

**Multi-Parcel Sales:** Every year we have sales that contain several parcels with several SDFID number for the one sale. This is due to that some of the parcels included in the sale are non-contiguous and require a separate SDFID number. As done with last years 2025 ratio study, the county once again, on the **Formatted Tab** , multi-parcels sales have only the SDFID number from the main parcel listed and a note off to the side of each additional parcel showing their **actual** SDFID number. This solution was offered by the DLGF during the review of the 2023 ratio study, as it was indicated that all multi-parcel sales have to have the same SDFID number.

**Formatted Values that don't match Workbook Values:** There are a total of 22 parcels where the **Formatted Tab value** does not match the **Workbook Total Value**. This is the result of the parcel being used in the Residential Vacant Study and the property is now Improved. The **formatted tab** only represents the Land Value, whereas the **Workbook Value** represents the Total Value (Land & Improvements). Below is the list of parcels that meet this criteria:

43-18-05-300-044.000-014  
43-14-10-400-052.000-021  
43-15-19-400-023.000-001  
43-16-09-200-170.000-015  
43-12-27-300-549.000-030  
43-08-20-100-130.000-023  
43-08-26-400-030.000-023  
43-08-22-100-052.000-023  
43-08-29-400-004.000-023  
43-04-23-300-238.000-025  
43-03-11-200-206.000-027  
43-03-11-200-197.000-027  
43-03-09-400-068.000-028  
43-03-09-300-016.000-028  
43-11-03-400-440.000-032  
43-11-11-200-054.000-032  
43-11-22-100-003.000-033  
43-11-25-400-394.000-033  
43-11-25-400-403.000-033  
43-11-28-100-187.000-031  
43-11-03-400-419.000-032  
43-11-19-200-073.000-031

**Effective Age Standard operating procedure (SOP):**

When determined appropriate, the standard operating procedure (SOP) for making effective age changes is based on ten major components of a home and their contribution, as a percent, to the home's total value. The components include: Foundation, Frame, Siding, Roof, Windows, Plumbing/Electrical, Heating/Cooling, Kitchen, Flooring, Interior Paint/Trim. We have developed a formula that will produce an effective age when the original date of construction and the renovation

date of each of the above items are imported. By having all our assessing staff use this formula we have achieved greater uniformity in estimating a property's effective age. Information about the updates is obtained from several places: building permits (which are not required in all municipalities when making interior improvements), Multiple Listing Services, internet searches, Homeowner, reassessment questionnaires, Pictometry aerials and exterior visual inspections of homes in a subdivision when out on sales disclosures. This method is applied to sold and unsold parcels equally as they are found. Our assessing staff routinely keeps an eye out for updated properties while in the field and any neighborhood that is undergoing regentrification. Below is a copy of our Estimating Effective Age Worksheet.

## ESTIMATING EFFECTIVE AGE

Parcel Number	Enter parcel number here	→	<input style="width: 95%;" type="text"/>
Year Built	Enter age here	→	<input style="width: 95%;" type="text"/>
Year Renovated	Enter renovation date here	→	<input style="width: 95%;" type="text"/>

Enter percent of component renovated in green boxes below →

Enter individual renovation dates in red boxes below if different from main renovation date ↴

House Components		Percent of Total Cost	Year Built or Renovated	Weighted Age
Foundation	Original	100.00%	0	0.00
	Renovated	0.00%	0	0.00
Frame	Original	100.00%	0	0.00
	Renovated	0.00%	0	0.00
Siding	Original	100.00%	0	0.00
	Renovated	0.00%	0	0.00
Roof	Original	100.00%	0	0.00
	Renovated	0.00%	0	0.00
Windows	Original	100.00%	0	0.00
	Renovated	0.00%	0	0.00
Plumbing/electrical	Original	100.00%	0	0.00
	Renovated	0.00%	0	0.00
Heating/cooling	Original	100.00%	0	0.00
	Renovated	0.00%	0	0.00
Kitchen	Original	100.00%	0	0.00
	Renovated	0.00%	0	0.00
Flooring	Original	100.00%	0	0.00
	Renovated	0.00%	0	0.00
Int painting/trim	Original	100.00%	0	0.00
	Renovated	0.00%	0	0.00
<b>Total</b>		100%		
<b>Indicated Effective Age</b>				<b>0</b>