

Ratio Study Narrative 2026

General Information			
County Name LaGrange			
Person Performing Ratio Study			
Name Phone Number Email Vendor Name (if applicable)			
Josh Pettit	(219) 508-2637	josh@nexustax.com	Nexus Group
Sales Window			
1/1/2024		to 12/31/2025	
If more than one year of sales were used, was a time adjustment applied?			
☒ No Explain, why not: LaGrange County did not have enough resold property or paired sales to determine an accurate time adjustment for those 2024 sales used, thus no adjustment was applied.			
☐ 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 lack of sales with no similarities will not be accepted by the Department**			
There is only one group in the Res Imp Study. Springfield and Milford Townships are trending similarly and combined. Both townships are in Prairied Heights School District (no other townships are in PHS), they are also in fairly unique geographical location with closer proximity to both Kendallville and Angola when compared to other townships.			
Please explain clearly which property classes and groupings in the ratio study were trended.			
LaGrange County trending all neighborhoods where adequate sales were available. For Residential Improvement factors, when a neighborhood had a lack of sales, similar neighborhoods were considered to produce similar trends. In the event there were no similar neighborhoods, a township trend was established based on the existing factor trends. Finally, if an entire township lacked sales, neighborhoods were trended based on county-wide data, thus ensuring similar treatment across the county. All other property types were allowed to change only based on updated cost tables and/or reassessment changes.			

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%).
Per the Cyclical Reassessment Plan, various townships (mostly VanBuren and Newbury, Springfield) were reassessed for the Agriculture and Residential property groups. For Commercial, Industrial and Exempt the current cycle allowed LaGrange to stay within those same townships and satisfy the Cyclical Reassessment requirements.
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). ☐ 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? The 2026 Land Order will be submitted to the first PTABOA hearing in 2026. Also, PTABOA has the record reflect the Land Order has been submitted to them after they review. There is no motion.
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.
In an effort to use as many sales as possible in the ratio study; sales that are clearly associated with each other as a single transaction are combined to make a multi parcel sale. The SDFID's are not the same but they are in sequence and need to be treated as a single sale by combining sales prices with multiple disclosures. These types of sales most often happen around the many lakes in the county. With the primary parcel being on the water side and the secondary being directly across the street. I have identified these sales for you on the Formatted tab. All the multiparcel sales that contain more than one SDFID are highlighted for your review. The SDFID's are in sequence, the sales dates are the same and the sales price is the sum of the combined SDFID's.