

Ratio Study Narrative 2026

General Information			
County Name LaPorte			
Person Performing Ratio Study			
Name		Email	
Phone Number		Vendor Name (if applicable)	
Stacey Sweitzer	219-326-6808 ext 2644	ssweitzer@laporteco.in.gov	
Steve Pawlak	219-326-6808 ext 2543	spawlak@laporteco.in.gov	
Sales Window		1/1/2025 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:		
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** Residential Vacant – Cass, Coolspring, Galena, Kankakee, New Durham, Springfield, Washington, and Wills Townships were grouped together. The sales are representative of rural residential land and experience similar market forces due to distance from population centers, the types of properties, and the price range of properties sold. Residential Improved – Cass, Hanna, Prairie, and Wahington Townships were grouped together. The grouping consists of rural residential properties that experience similar market forces due to distance from population centers, the types of properties. Commercial Improved – Center, Kankakee, Michigan, and Noble Townships were grouped together. The grouping consists of sales in and around the major population centers and experience similar market forces mostly due to location. Industrial Improved – Center and Michigan Townships were grouped together. The market forces for industrial properties tend to be homogenous within the county regardless of location.			
Please explain clearly which property classes and groupings in the ratio study were trended.			
Residential Vacant and Improved parcels, Commercial Improved parcels, and industrial Improved parcels all had adequate sales to run an analysis. Those classes were trended 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%).
Residential: Michigan Township Agricultural: Kankakee, Galena, Springfield, Michigan Commercial/Exempt: Michigan, excluding about 500 parcels done the previous year Industrial/Utility: Michigan, excluding about 170 parcels done the previous year
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. 4/10/2025
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?
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.
2 tabs are missing from the ratio study due to insufficient data to perform a ratio study. Industrial vacant has zero sales Commercial Vacant has 2 sales