

Ratio Study Narrative 2026

General Information			
County Name White			
Person Performing Ratio Study			
Name	Phone Number	Email	Vendor Name
Lisa Downey	(574) 583-7755	Lisa.downey@whitecounty.in.gov	
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: No time adjustments were used because there was no discernable stratification between the two years of sales			
☐ 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**			
None			
Please explain clearly which property classes and groupings in the ratio study were trended.			
Essentially, everything was trended due to the new cost tables. Neighborhoods that trended significantly upwards were Brookston Commercial Improved properties in Prairie Township, Neighborhood 160401, and Lake Shafer Residential Improved properties in Union Township, Neighborhood 204501.			
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%).			
Cass, Jackson, Liberty, and Lincoln Townships – All classes Monon Township – Commercial and Industrial classes			

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. 10/2/2025
Action taken by the PTABOA (if any). ☐ Approved ☐ Denied ☒ Other (describe) No action taken
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.
Round Grove Township was adjusted proportionately to Prairie Rural Residential and West Point Township was adjusted proportionately to Princeton Rural Residential because those markets are similar and the trend was that the factors needed to be lowered to account for the increase in the cost tables to get to market value.