

PROPERTY TAX ASSESSMENT BOARD OF APPEALS
BOARD MEMBERS

July 12, 2023

Robin Salzeider

PTABOA President

Samantha Steele

PTABOA Vice President

LaTonya Spearman

PTABOA Secretary

David Wickland

PTABOA Member

Joree Richards

PTABOA Member

Carly Brandenburg

PTABOA Member

PROPERTY TAX ASSESSMENT BOARD OF APPEALS

July 12,2023

9:30 AM

Lake County Training & Media Center
Room A-099

- I. Review & Approval of Minutes from June 21, 2023 (pg.12)
- II. Review & Approval or Denial of Non-Profit Recommendations (pg.3)
- III. Review & Approval or Denial of Hearing Officer Recommendations (pg.5)
 - Deanne Dzikowski- St. John Township
 - Frank Kelly- Nexus Lake County
 - John Yanek-Nexus Lake County
 - Jolie Covaciu - Nexus Lake County
 - Terrance Durousseau-Calumet Township
- IV. Public Comments:
Not to exceed three minutes
- V. Any & All Other Business
- VI. Next Meeting in Lake County Training & Media Center July 26, 2023

7/12/2023

List of Non Profit To Be Approved/Denied

Donna Melyon

2022 & 2023 Recommending Approval

	Name Of Organization	Key Number	Address	Township	Indiana Code	Percentage	Prior Exempt	Values
1	Edgewater Systems for Balanced Living, Inc.	45-07-13-279-002.000-003	2400 Clark Road	Calumet	6-1.1-10-16	L - 100%	Yes	\$218,400
						I - 100%		\$735,800
2	Edgewater Systems for Balanced Living, Inc.	45-08-04-181-025.000-004	444 Fillmore Street	Calumet	6-1.1-10-16	L - 100%	Yes	\$28,600
						I - 100%		\$294,800
3	Edgewater Systems for Balanced Living, Inc.	45-08-04-181-026.000-004	1100 W. 5th Avenue	Calumet	6-1.1-10-16	L - 100%	Yes	\$27,000
						I - 100%		\$169,400
4	Edgewater Systems for Balanced Living, Inc.	45-08-04-304-013.000-004	540 Pierce Street	Calumet	6-1.1-10-16	L - 100%	Yes	\$66,400
						I - 100%		\$783,800
5	Edgewater Systems for Balanced Living, Inc.	45-08-04-331-003.000-004	1100 W. 6th Avenue	Calumet	6-1.1-10-16	L - 100%	Yes	\$124,100
						I - 100%		\$1,756,700
6	Edgewater Systems for Balanced Living, Inc.	45-08-28-482-001.000-004	4401 Adams Street	Calumet	6-1.1-10-16	L - 100%	Yes	\$18,300
						I - 100%		\$110,900
7	Edgewater Systems for Balanced Living, Inc.	45-08-33-478-001.000-004	5101 Adams Street	Calumet	6-1.1-10-16	L - 100%	Yes	\$10,500
						I - 100%		\$108,000
8	2022 Healthlinc	45-03-29-304-002.000-024	1313 W. Chicago Avenue	North	6-1.1-10-16	L - 100%	Yes	\$59,100
						I - 100%		\$1,249,300
9	2022 Healthlinc	45-124-00351-00	2323 Broadway Street	North	6-1.1-10-16	PP - 100%	No	\$87,940

	Recommending Approval "Senate Enrolled Act No. 386" Section 7. I.C. 6-1.1-11-3 (Effective July 1, 2017)							
	I.C. 6-1.1-11-3(h) (a). A person seeking an exemption may file an exemption application up to three (3) years following the deadline set forth in subsection(a) if: (1) the property on which the person seeking an exemption was exempt from taxation for the tax year immediately before the deadline set forth in subsection (a); AND (2) the person seeking an exemption would have been eligible for the exemption on the dealine set forth in subsection (a). THE DEADLINE FOR FILING A PROPERTY TAX EXEMPTION HAS NOT CHANGED FROM THE PREVIOUS LAW. (APRIL 1ST)							
2020 Recommending Approval "Senate Enrolled Act No. 386"								
1	Eternal Word Kingdom Ministries	45-09-32-326-024.000-018	625 Lake Street	Hobart	6-1.1-10-21	No	L - 100%	\$98,000
							I - 100%	\$248,100

Lake County
Property Tax Assessment Board Of Appeals
Hearing Schedule

Wednesday, July 12, 2023
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Deanne Dzikowski

<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer Recommendation</u>	<u>Burden</u>
9:30 AM 2022	45-034-22-0-5-00017 45-10-01-176-006.000-034	724 SEMINARY DR, DY Residential	JOHN & PAMELA HOLLEMAN		318,200	318,200	Assessor
9:30 AM 2022	45-036-22-0-5-00021 45-11-05-132-023.000-036	134 CYPRESS DR, SC Residential	Bermon Investment Group (Marlene Lazarian)		259,200	259,200	Taxpayer
9:30 AM 2022	45-035-22-0-5-00005 45-11-30-185-005.000-035	8801 MANOR HOUSE Residential	May, Jeffrey & Ilene h&w		557,400	557,400	Taxpayer
9:30 AM 2022	45-035-22-0-5-00017 45-11-31-400-010.000-035	13430 101ST AVE, SAI Residential	NICOLAS & CASSANDRA FRASSINO		215,900	215,900	Taxpayer

Wednesday, July 12, 2023
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Frank Kelly

<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer Recommendation</u>	<u>Burden</u>
9:30 AM 2021	45-027-21-0-3-00008 45-06-25-451-003.000-027	475 SUPERIOR AVE, M Industrial	BCORE Corridor Chicago LLC	Ducharme, McMillen & As Aaron Stout	19,228,500	20,069,900	Taxpayer
9:30 AM 2020	45-027-20-0-3-00006 45-06-25-451-003.000-027	475 SUPERIOR AVE, M Industrial	BCORE Corridor Chicago LLC	DuCharme, McMillen & As Aarron Stout	19,550,400	19,550,400	Taxpayer

Lake County
Property Tax Assessment Board Of Appeals
Hearing Schedule

Wednesday, July 12, 2023
Email

Frank Kelly

<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer Recommendation</u>	<u>Burden</u>
9:30 AM 2021	45-034-21-0-4-00032 45-10-01-202-043.000-034	601 Sheffield AVE, Dyer Commercial	Dyer, Health Care Prop & VentLease LLC	Faegre Drinker Biddle & R Brent Auberry	12,803,900	12,803,900	Taxpayer
9:30 AM 2021	45-034-21-0-4-00031 45-10-12-277-006.000-034	1532 Calumet AVE, Dye Commercial	FM Symphony Dyer LLC	Faegre Drinker Biddle & R Brent Auberry	17,610,400	17,610,400	Taxpayer
9:30 AM 2020	45-036-20-0-4-00085 45-11-24-126-006.000-036	7770 Burr ST, Schererville Commercial	HSRE Schererville LLC	Altus Group Connor Morrow	32,244,800	32,244,800	Taxpayer
9:30 AM 2021	45-036-21-0-4-00041 45-11-24-126-006.000-036	7770 Burr ST, Schererville Commercial	HSRE Schererville LLC	Altus Group Connor Morrow	32,883,900	32,883,900	Taxpayer
9:30 AM 2022	45-036-22-0-4-00022 45-11-24-126-006.000-036	7770 Burr ST, Schererville Commercial	HSRE Schererville LLC	Altus Group Connor Morrow	34,156,600	34,156,600	Assessor
9:00 AM 2021	45-027-21-0-3-00003 45-06-25-403-001.000-027	480 W 45TH ST, MUNS Industrial	SREIT 480 Munster LLC	RYAN , LLC Garret Amato	9,727,700	9,727,700	Taxpayer
9:30 AM 2019	45-036-19-0-4-00115 45-11-09-352-003.000-036	1505 S US 41, SCHER Commercial	Crossroads Improvements Owner LLC	Paradigm Tax Group Kelli Arnold	19,636,500	19,636,500	Assessor
9:30 AM 2020	45-036-20-0-4-00024 45-11-09-352-003.000-036	1505 S US 41, SCHER Commercial	Crossroads Improvements Owner LLC	Paradigm Tax Group Kelli Arnold	20,734,200	19,636,500	Assessor

Lake County
Property Tax Assessment Board Of Appeals
Hearing Schedule

Wednesday, July 12, 2023
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Frank Kelly								
<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer Recommendation</u>	<u>Burden</u>	
9:30 AM 2021	45-036-21-0-4-00022 45-11-09-352-003.000-036	1505 S US 41, SCHER Commercial	Crossroads Improvements Owner LLC	Paradigm Tax Group Kelli Arnold	20,734,200	20,734,200	Taxpayer	
9:30 AM 2019	45-036-19-0-4-00089 45-11-16-101-001.000-036	1575 US 41, SCHERER Commercial	Crossroads Improvements Owner LLC	Paradigm Tax Group Kelli Arnold	1,134,900	1,134,900	Assessor	
9:30 AM 2020	45-036-20-0-4-00023 45-11-16-101-001.000-036	1575 US 41, SCHERER Commercial	Crossroads Improvements Owner LLC	Paradigm Tax Group Kelli Arnold	1,154,700	1,154,700	Assessor	
9:30 AM 2021	45-036-21-0-4-00021 45-11-16-101-001.000-036	1575 US 41, SCHERER Commercial	Crossroads Improvements Owner LLC	Paradigm Tax Group Kelli Arnold	1,156,200	1,156,200	Taxpayer	
9:30 AM 2020	45-036-20-0-4-00071 45-11-17-201-016.000-036	1130 US HWY 30, SCH Commercial	Chalice Properties LLC	Vater Law Michael Stefano	358,800	358,800	Taxpayer	
9:00 AM 2018	45-036-18-0-3-00006 45-11-17-201-016.000-036	1130 US HWY 30, SCH Industrial	CHALICE PROPERTIES LLC	MICHAEL STEFANO OW	410,000	410,000	Taxpayer	
9:30 AM 2020	45-027-20-0-3-00004 45-06-25-403-001.000-027	480 W 45TH ST, MUNS Industrial	SREIT 480 Munster LLC		Ryan Ryan LLC	9,801,200	9,801,200	Assessor
9:30 AM 2019	45-036-19-0-4-00099 45-11-17-201-001.000-036	PART OF 1130 US 30, Commercial	Chalice Properties LLC	Thomas Vater	349,400	349,400	Taxpayer	

Lake County
Property Tax Assessment Board Of Appeals
Hearing Schedule

Wednesday, July 12, 2023
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Frank Kelly

<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer Recommendation</u>	<u>Burden</u>
9:30 AM 2019	45-036-19-0-4-00100 45-11-17-201-016.000-036	1130 US HWY 30, SCH Commercial	Chalice Properties LLC	Thomas Vater	358,800	358,800	Taxpayer

Wednesday, July 12, 2023
Email

John Yanek

<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer Recommendation</u>	<u>Burden</u>
9:30 AM 2021	45-023-21-0-5-00062 45-07-18-102-013.000-023	902 173RD PL, HAMMO Residential	Coleman, Joseph A Jr		137,700	137,700	Assessor
9:30 AM 2021	45-023-21-0-5-00009 45-07-18-126-005.000-023	7330 OAKDALE, HAMM Residential	Lamberson, David L		104,300	104,300	Assessor
9:30 AM 2020	45-036-20-0-5-00033 45-11-04-401-011.000-036	418 SPIVAK DRIVE, SC Residential	SHAWN & SANDRA LAZARIAN		133,400	133,400	Assessor
9:30 AM 2020	45-036-20-0-5-00035 45-11-17-129-009.000-036	1239 LINCOLN HWY, S Residential	SHAWN LAZARIAN		234,800	234,800	Assessor
9:30 AM 2020	45-036-20-0-5-00110 45-11-17-176-005.000-036	1248 LAKEVIEW DR, S Residential	Lazarian & Associates, Inc. (Bernadine V. Lazaria		90,200	90,200	Assessor

Lake County
Property Tax Assessment Board Of Appeals
Hearing Schedule

Wednesday, July 12, 2023
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

John Yanek

<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer Recommendation</u>	<u>Burden</u>
9:30 AM 2021	45-014-21-0-4-00001 45-15-20-476-011.000-014	13124 WICKER AVE, C Commercial	Howe REI, LLC	DEBORAH HOWE	247,000	247,000	Assessor
9:30 AM 2021	45-014-21-0-5-00011 45-15-22-386-029.000-014	8816 W 132ND PLACE, Residential	Austgen, Mercedes L Liv Tr u/t/a dtd 11/4/15 R/L	John K. Austgen	190,300	172,500	Assessor
9:30 AM 2021	45-023-21-0-5-00066 45-07-07-381-010.000-023	7237 OAKDALE AVE, H Residential	Kime Investment Group	Shawn Lazarian	99,200	99,200	Assessor
9:30 AM 2021	45-023-21-0-5-00065 45-07-18-133-015.000-023	7447 JARNECKE, HAM Residential	Kime Investment Group	Shawn Lazarian	73,300	71,100	Assessor
9:30 AM 2021	45-023-21-0-5-00012 45-07-18-178-029.000-023	7512 JARNECKE AVE, Residential	Kime Properties, LLC	Shawn Lazarian	98,100	98,100	Assessor

Wednesday, July 12, 2023
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Jolie Covaciu

<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer Recommendation</u>	<u>Burden</u>
9:30 AM 2020	45-034-20-0-5-00009 45-10-12-226-003.000-034	616 213TH ST, DYER, I Residential	INDIANA LAND TRUST COMPANY TRS TR #12		257,800	216,700	Taxpayer

Lake County
Property Tax Assessment Board Of Appeals
Hearing Schedule

Wednesday, July 12, 2023
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Jolie Covaciu							
<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer Recommendation</u>	<u>Burden</u>
9:30 AM 2020	45-036-20-0-5-00007 45-11-05-252-004.000-036	333 CYPRESS DR, SC Residential	CHRIS RICE & SIDNEY WUELLNER-RICE		334,200	321,900	Assessor
9:30 AM 2020	45-036-20-0-5-00016 45-11-10-426-005.000-036	1614 CLINE AVE, SCH Residential	CARLOS & SUZANNE RUIZ		517,700	446,600	Assessor
9:30 AM 2021	45-035-21-0-5-00016 45-11-27-304-004.000-035	9031 PARRISH AVENU Residential	RENEE EGNATZ		581,200	581,200	Assessor
9:30 PM 2021	45-035-21-0-5-00019 45-11-28-327-013.000-035	9003 WINDING TRL, SA Residential	JASON & BRITTANY MILLER		794,300	794,300	Assessor
9:30 AM 2022	45-015-22-0-5-00011 45-15-03-478-008.000-015	10719 PEACHTREE LN, Residential	Anne Adams		381,700	381,700	Assessor
9:30 AM 2021	45-013-21-0-5-00001 45-15-30-126-001.000-013	13800 W 135TH AVE, C Residential	Howe, Michael L & Deborah M Howe Co-TR		510,900	510,900	Assessor
9:30 AM 2021	45-014-21-0-5-00003 45-15-22-132-007.000-014	12518 MARSH LANDIN Residential	Lochridge Trust	Brad Wells (Trustee)	353,300	303,000	Assessor

Lake County
Property Tax Assessment Board Of Appeals
Hearing Schedule

Wednesday, July 12, 2023
2293 N Main St, Room A099 Data Media Center, 1st Floor Bldg. A, Crown Point IN 46307

Terrance Durousseau								
<u>Time</u> <u>Appeal Year</u>	<u>Appeal Number</u> <u>Parcel Number</u>	<u>Location Address</u> <u>Property Type</u>	<u>Petitioner</u>	<u>Tax Rep Firm</u> <u>Tax Rep</u>	<u>AV Under Appeal</u>	<u>Hearing Officer Recommendation</u>	<u>Burden</u>	
10:00 AM 2021	45-004-21-0-4-00030 45-09-04-300-012.000-004	7876 MELTON RD, GA Commercial	CIRCLE PROPERTY GROUP LLC	RICHARD E. ANDERSON	2,325,200	2,325,200	Assessor	
10:00 AM 2022	45-004-22-0-4-00004 45-09-04-300-012.000-004	7876 MELTON RD, GA Commercial	CIRCLE PROPERTY GROUP LLC	RICHARD E. ANDERSON	2,496,800	2,496,800	Assessor	
10:00 AM 2021	45-004-21-0-4-00027 45-09-05-476-006.000-004	7870 MELTON (REAR L Commercial	CIRCLE PROPERTY GROUP LLC	RICHARD E. ANDERSON	1,435,300	1,435,300	Assessor	
10:00 AM 2022	45-004-22-0-4-00013 45-09-05-476-006.000-004	7870 MELTON (REAR L Commercial	CIRCLE PROPERTY GROUP LLC	RICHARD E. ANDERSON	1,435,300	1,573,900	Assessor	
10:00 AM 2021	45-004-21-0-4-00028 45-09-05-476-008.000-004	7872 MELTON (REAR L Commercial	CIRCLE PROPERTY GROUP LLC	RICHARD E. ANDERSON	1,400,900	1,400,900	Assessor	
10:00 AM 2022	45-004-22-0-4-00005 45-09-05-476-008.000-004	7872 MELTON (REAR L Commercial	CIRCLE PROPERTY GROUP LLC	RICHARD E. ANDERSON	1,512,900	1,512,900	Assessor	
10:00 AM 2021	45-004-21-0-4-00029 45-09-05-476-009.000-004	7874 MELTON RD, GA Commercial	CIRCLE PROPERTY GROUP LLC	RICHARD E. ANDERSON	181,900	181,900	Assessor	
10:00 AM 2022	45-004-22-0-4-00003 45-09-05-476-009.000-004	7874 MELTON RD, GA Commercial	CIRCLE PROPERTY GROUP LLC	RICHARD E. ANDERSON	186,700	186,700	Taxpayer	



**PROPERTY TAX ASSESSMENT BOARD OF APPEALS
LAKE COUNTY GOVERNMENT CENTER
2293 North Main Street
Crown Point, IN 46307
(219) 755-3100 • Fax (219) 755-3022**

**Attendance for June 21, 2023
9:30 AM**

The Lake County Property Tax Assessment Board of Appeals reconvened on June 21, 2023 at 9:30 am in the Lake County Training & Media Center, Room A-099, Building A, in the Lake County Government Center, 2293 North Main Street, Crown Point, Indiana.

Property Tax Assessment Board of Appeals Members Present:

Robin Salzeider - PTABOA President (absent)
Samantha Steele-PTABOA Vice President
LaTonya Spearman-PTABOA Secretary
Carly Brandenburg-PTABOA Member
Joree Richards- PTABOA Member
David Wickland - PTABOA Member

Property Tax Assessment Board of Appeals Staff Members Present: Nyamat Singh, Lake County Chief Deputy Assessor, Linda Cross, Lake County Assessor Staff, Tomika Johnson, Lake County Assessor Staff, Shawn Sandridge, Lake County Assessor Staff, Edward Gholson, Lake County Assessor Staff, Donna Melyon, Lake County Assessor Staff, Joe Krnich, Center Township Assessor, Adam Pollard, Center Township Assessor Staff, Robert Metz, St. John Township Assessor Staff, Diana Sukta, St. John Township Assessor Staff, Barbara Ziady, Lake County Auditor Staff, Michelle Tovo, Lake County Auditor Staff and Jolie Covaciu, Nexus LTD.

9:33 am*Vice President Samantha Steele calls the meeting to order*****

9:33 am*Review and Approval of the June 7, 2023 meeting minutes*****

Board Member Brandenburg moves to approve the minutes. Board Member Richards seconds.

Vice President Steele: "With no further discussion, motion carries 4-0."

9:33 am*Review and Approval or Denial of Non-Profit Recommendations / Donna Melyon*****

See Agenda for List of Parcels

Vice President Steele: "Next item on the agenda is the review and approval or denial of Non-Profit recommendations on page three."

Ms. Melyon: "Good morning, we are requesting an approval on all eight items please."

Vice President Steele: "Is there anyone here? Any changes?"

Ms. Melyon: "No. No changes and no taxpayers present."

Board Member Richards moves for staff recommendations on items 1-8, on page three. Board Member Brandenburg seconds.

Vice President Steele: "With no further discussion, motion carries 4-0."

Ms. Melyon: "Thank you."

9:34 am*Review and Approval or Denial of Auditor's Office Recommendations / Barbara Ziady*****

Vice President Steele: "Review and approval or denial of Hearing Officer recommendations on page four. First up we have Mark and Tara Sajn, of 341 Cornwall Circle and Barbara Ziady."

Assessor Spearman: "Madam Chair, for the Board's information, the first four items on this portion of the agenda are all Auditor-related issues.

Barbara is a representative of the Auditor's Office."

Ms. Ziady: "In regards to the parcel at 341 Cornwall in Munster, I went ahead and I did some research with the Real Estate Department and I contacted the Assessor's Department. Originally this property, dated back to 2018 payable 2019, was a vacant lot; 2020, it still was a vacant lot."

Vice President Steele: "Excuse me Barbara, my understanding is there will be an Administrative Hearing today. You could not come to any sort of an agreement, is that correct?"

Ms. Ziady: "Do you want me to tell you my findings, though?"

Vice President Steele: "I just want to understand because I need to swear you in if there is going to be an hearing."

Assessor Spearman: "She will present the specific issue they are addressing."

Vice President Steele: "Okay, you may submit your issue."

Ms. Ziady: "Basically, what he wanted, he was trying to do an appeal so that they would have added the homestead onto his property. And he had mentioned in his appeal that there was a sales disclosure that was not being provided by his title company. So, after researching the property, as I mentioned, it was vacant property for two years; when it gets to be 2021, he is saying there is a change. But I went ahead to the Assessor's Office, and we can provide everyone a copy of the actual sales disclosure, the sales disclosure is marked that he did not want a homestead. So, it was not provided by us."

Assessor Spearman: "Madam Chair, for clarification I wanted her to simply state it was a homestead-related issue."

Vice President Steele: "The Board does not have jurisdiction over that."

Assessor Spearman: "This one is a Form 130, Correction of Error; the Board does have jurisdiction."

Ms. Ziady: "It is a Correction of Error, this is a homestead issue."

Vice President Steele reads the protocol and swears in the parties: Mark Sajn and Barbara Ziady

Mr. Sajn: "In regards to Barbara, nice to meet you and thank you everyone for your time today. I cannot recall ever not wanting a homestead exemption. That just would seem contrary. I did bring comparisons of other properties near me; some prices of what their taxes were. And seeing ultimately what they were paying in taxes. I was hoping I could ultimately either receive a credit or have that homestead exemption retroactive back for 2022, if at all possible."

Assessor Spearman: "I had them pull up the section of the Form 130 that deals with the Correction of Error so you can read that information, if the Board needs a refresher in regards to the homestead exemption."

Vice President Steele: "He filed this and your office signed off on this and now it's at the Auditor's Office?"

Assessor Spearman: "It's at my office but it's an Auditor-related issue. Which is why we have the Auditor's representative here to address this matter. The Board has full authority to act on this matter. So basically, you are going to weigh the evidence, just as you would in any appeal matter, and determine whether or not the proper steps were taken in order for the taxpayer to be entitled to the deduction."

Vice President Steele: "Do we have a copy of the sales disclosure?"

Ms. Ziady: "This is the one that was provided by the Assessor's Office from Greater Title. You can see the name of the agent and the boxes."

Board Member Brandenburg: "So, if there was an error on this form and he already filled this other form out; do we need to see a copy of his Corrected Error Form or have some sort of statement that there's no contest, that he has done it correctly?"

Assessor Spearman: "No, these are two very separate things. This is the sales disclosure which is a part of the sales transaction that is signed and completed at the closing."

Ms. Ziady: "This is our trigger, if we receive this form, and as a courtesy to the taxpayer, if we had received this sales disclosure stating he did want one, we would have put one in for him as a courtesy to the taxpayer and then next year the tax bill would have been corrected. But if the sales disclosure didn't say that, it's not going to come to us; so, they did not have an opportunity to put it on at the Auditor's Office."

Board Member Brandenburg: "As in a case like this, where there is potentially an error, as the taxpayer is indicating."

Ms. Ziady: "The taxpayer is saying he didn't have his sales disclosure, it wasn't provided to him by the title company. But the Assessor received one, because again as I said, for the past two years previous to that it was just a vacant lot with nothing being built on it. Then he built his home. But either they didn't stress to him at the closing that he needed to put on the sales disclosure a homestead and a mortgage, if he had a mortgage. But without having that document come to us we don't have a trigger to automatically do that. We do it as a courtesy when we receive them from the Assessor's Office."

Vice President Steele: "The form that we have is not signed."

Ms. Ziady: "That is correct."

Assessor Spearman: "That is just a copy, that is not the original sales disclosure."

Ms. Ziady: "That is the one the Assessor's Office has, that is all they have. As in his appeal, he states that he doesn't have one from the title company at all."

Assessor Spearman: "That's just the public document."

Vice President Steele: "On this it says that it would not be his primary residence. Is that because you were building?"

Mr. Sajn: "We did build a home. We started construction in August of 2020 and we moved in March of 2021."

Assessor Spearman: "But as you will note, that's an election of whether or not the taxpayer desires to provide that information in application of the deduction."

Ms. Ziady: "We wouldn't know at the Auditor's Office unless we have some sort of document. Either you went in and formally signed and asked for a deduction and applied for a mortgage deduction; then you have an actual application. But in our screens, we have nothing other than to say it

was a vacant property. And then when we found out he had an appeal, we went across the hall to the Assessor's Office and they provided us with the document that the title company sent them."

Vice President Steele: "And do we do occupancy permits too?"

Assessor Spearman: "The Auditor's Office does not, the Assessor's Office does. But again, it is the responsibility of the taxpayer to apply for those deductions in a timely manner. I am not sure why that election was made during the closing, we only know what is reflected on the disclosure; that portion was not properly completed."

Mr. Sajn: "May I ask, is there a date on there?"

Vice President Steele: "April 24, 2020."

Mr. Sajn: "That is prior to us moving into the home."

Vice President Steele: "Correct."

Mr. Sajn: "So, there's still another one."

Ms. Ziady: "Did you have a closing with your builder?"

Mr. Sajn: "We did."

Ms. Ziady: "Did you have it with the same title company?"

Mr. Sajn: "I don't believe so."

Ms. Ziady: "The title company is a third-party representative of the property; it's a neutral party. It would have been to their behalf to give you at least two or three different pieces of colored paper that would have told you, you needed to file for your own homestead; that is the responsibility of the taxpayer."

Board Member Brandenburg: "You moved into the home you were building in 2021?"

Mr. Sajn: "Correct. March."

Board Member Brandenburg: "To your recollection, did you apply for this homestead?"

Mr. Sajn: "To my recollection, I had. Because I had done it with the townhome in Schererville. I thought I did everything I was supposed to do."

Board Member Wickland: "You filled out a current appeal?"

Mr. Sajn: "Yes."

Board Member Wickland: "The appeal provided that you received the homestead exemption or that you would be entitled to it?"

Mr. Sajn: "That I would be entitled to it. I did not receive the homestead exemption for my current residence."

Board Member Wickland: "That is why you are here, right?"

Mr. Sajn: "Correct."

Ms. Ziady: "The Homestead Deduction is a formal application that needs to be applied for on the part of the taxpayer, that needs to be stamped and then we go ahead and apply it. If you are filing for the year 2022 that makes it payable in 2023; so, you needed to file in 2021 if you wanted it to be payable in 2022."

Assessor Spearman: "There is a formal application. But the sales disclosure, when completed with the information required, is used in lieu of that application."

Ms. Ziady: "But not having one that indicates he wanted the actual homestead, since the boxes are marked 'no'. The Assessor did not put it in the pile that gets forwarded, as a courtesy to the taxpayer, for the Auditor's Office to input it."

Vice President Steele: "What is the deadline for them to file?"

Ms. Ziady: "December 31st."

Mr. Sajn: "If I can ask then, in 2022, my payments were \$6,523.64. But if that was still seen as a vacant lot, that doesn't make sense to me."

Vice President Steele: "The improvement was there. The exemption is a separate filing that you need to file before December 31st of the previous year in order to receive it for that year's taxes."

Ms. Ziady: "The homestead is not an automatic deduction that everyone receives; you actually either have to apply for it as an individual, spouse or significant other or, if you get a courtesy and the Assessor sends us the sale disclosure, we will automatically put just the homestead on. We don't do any others because that is all that paper applies to; it's only applicable to the homestead."

Vice President Steele: "And if you have a mortgage you want to make sure you are getting that mortgage exemption, as well."

Mr. Sajn: "Absolutely, yes."

Board Member Brandenburg: "Are we missing the sales disclosure from the time he actually closed on the property?"

Vice President Steele: "That was going to be my next suggestion, is going back to your closing with the builder and getting that paperwork that was provided at the time."

Assessor Spearman: "Mr. Sajn, is it correct in there wasn't a second closing?"

Mr. Sajn: "There was a closing for the home. There was a closing for the sale of the property, the lot, and there was a closing of the house."

Assessor Spearman: "Through a title company?"

Mr. Sajn: "Correct."

Assessor Spearman: "Is there a second disclosure?"

Chief Deputy Singh: "A second one was not filed."

Assessor Spearman: "A second disclosure was not filed. So, we have no record of a second closing?"

Chief Deputy Singh: "Correct. It could be out there, it just wasn't filed. And if it hasn't been filed, then it is not on record."

Assessor Spearman: "It's not on record by default."

Board Member Brandenburg: "Whose error would that be?"

Chief Deputy Singh: "The title company."

Assessor Spearman: "If there is such a disclosure, then that is an issue that would have to be taken up with the title company."

Board Member Richards: "Are we able to table the matter and give him time to get this?"

Board Member Brandenburg: "I don't think it matters, because unfortunately, nothing has been filed that would permit him to have the exemption."

Ms. Ziady: "Yes, he needed to physically file for the exemption."

Board Member Brandenburg: "That is an issue between him and the title company that he needs to explore."

Mr. Sajn: "Okay."

Assessor Spearman: "Barbara, has the deduction been applied for 2022?"

Ms. Ziady: "No, not until he formally applies. He can do that today. He has not, he just made the appeal."

Vice President Steele: "I would recommend when you leave here, going to the Auditor's Office."

Mr. Sajn: "The day that I came in to do the appeal, I did all my homestead and whatnot; to make sure all that was set moving forward."

Assessor Spearman: "I thought that was what we discussed, that was why I asked."

Vice President Steele: "Did you receive stamped copies?"

Mr. Sajn: "I am sure I do at home."

Vice President Steele: "Make sure all that is done before December 31st."

Mr. Sajn: "I can guarantee that has been done."

Ms. Ziady: "Well good. We will go ahead and search and see, because again, these things are time sequenced. I am not sure what date you actually did your appeal but we may not have gotten that yet. But everything that is in the baskets, we'll look for his form and put that through."

Vice President Steele: "Thank you. What is the pleasure of the Board?"

Board Member Richards moves for staff recommendation on item 1, page four. Board Member Wickland seconds.

Vice President Steele: "With no further discussion, motion carries 4-0."

Mr. Sajn: "Thank you for your time, I really appreciate it."

Vice President Steele: "Barbara, you have two more?"

Ms. Ziady: "You want to go into the next two?"

Vice President Steele: "Are there any taxpayers present?"

Ms. Ziady: "No."

Vice President Steele: "Are there any changes?"

Ms. Ziady: "No. Not to my knowledge to the Auditor's Office."

Vice President Steele: "So, the next three, there is Buckeye Terminals, two parcels with that, and Norco Pipe Line?"

Ms. Ziady: "Yes."

Vice President Steele: "What is the pleasure of the Board?"

Board Member Brandenburg moves for staff recommendations on items 2-4, on page four. Board Member Wickland seconds.

Vice President Steele: "With no further discussion, motion carries 4-0."

9:52 am*Review and Approval or Denial of Hearing Officer Recommendations / Diana Sukta*****

Items #5 & #6 45-11-15-303-011.000-036 Liberty Savings & Loan Assoc. of Whiting 195 Lincoln Hwy (2015 & 2016)

Vice President Steele: "Next is Diana."

Ms. Sukta: "We are asking for a 30-day deferral on the 2015 and 2016 appeal on 45-11-15-303-011.000-036."

Board Member Richards moves to defer items 5-6, page four to July 26, 2023. Board Member Brandenburg seconds.

Vice President Steele: "With no further discussion, motion carries 4-0."

9:53 am*Review and Approval or Denial of Hearing Officer Recommendations / Joe Krnich*****

Item #7 45-16-08-136-018.000-042 Thomas Fleming 123 N. Main ##002 St. (2021)

Vice President Steele: "Mr. Krnich, this is a residential appeal?"

Assessor Krnich: "It's a condo."

Vice President Steele: "Were there any changes or recommendations; we are going to go ahead with the hearing?"

Mr. Parish: "We were, Innovative Property Tax Solutions and myself, recently retained by the taxpayer to represent; and we didn't have notice of today's hearing and we would request a 30-day deferral to discuss this with the Township."

Mr. Pollard: "We did provide the taxpayer with a notice. This is actually a reschedule from the May 10th hearing; and we provided the taxpayer with notice of the hearing and then we engaged them on June 6th."

Vice President Steele: "Do you have a Power of Attorney on hand?"

Mr. Parish: "Yes, I do (Exhibit C). I also have the letter from the client for us taking over the appeal (Exhibit D)."

Board Member Brandenburg: "Do you have an objection to the extension?"

Assessor Krnich: "They had an extension last month."

Vice President Steele: "They were given an extension; the taxpayer was provided a notice."

Board Member Brandenburg: "I agree there was notice, I am just concerned that he is representing and he's not prepared, sounds like. So perhaps there's a possibility this can be resolved."

Vice President Steele: "This looks like it was stamped April 25th, the Power of Attorney."

Mr. Pollard: "I was informed via email on June 6th."

Vice President Steele reads the protocol and swears in the parties: Tim Parish, Assessor Joe Krnich and Adam Pollard

Mr. Parish: "Just to clarify, we are going forward with the hearing? That's a denial of our request for a deferral of the hearing?"

Vice President Steele: "Yes, we are moving forward with the hearing."

Mr. Parish: "I am not prepared to present evidence at this time other than what was already provided to the Assessor's Office on June 6th when we provided the Power of Attorney in order to take over the appeal. We had asked for some clarification on a few things and questioned what their stance was. We haven't had much dialogue since then. The most dialogue I have had was with Joe this morning before the meeting started. That is why I still stick with requesting a deferral."

Board Member Brandenburg: "Can you explain why the Power of Attorney is dated April 25th?"

Mr. Parish: "This client owns other properties and hired our firm to look at all of their properties; and asked if we would take over this appeal for them."

Board Member Brandenburg: "Which came later?"

Mr. Parish: "Yes."

Vice President Steele: "The Power of Attorney has this parcel number on it."

Mr. Parish: "The ownership name is on the Power of Attorney. There isn't a parcel number on the Power of Attorney; the letter has this particular property number on it."

Vice President Steele: "Yes, the letter has the parcel number, dated April 24th."

Mr. Parish: "And the reason for the letter is the appeal was already filed, not by us, so it was letting the Assessor know we were taking over the appeal that was already pending."

Vice President Steele: "I'm sorry but we've already given an extension already. Do you have any other evidence to speak to?"

Mr. Parish: "I can speak to the narrative of what I know. I will say that if I can do this under protest, I will. I would like to put that on the record. Again, I don't know where things have got with the other property tax owner or the taxpayer themselves. This was an appeal that had been pending for quite awhile. He had originally dealt with Laura at the Township and it had progressed up to a certain point. But then it hit a stalemate because this is a condo unit in a building. However, this isn't a traditional condo unit, it's not a residential unit, it's not a finished unit; it's a storage unit that is in a basement. It's only accessible by a back stairwell; you can only get to it from that location. I do have some pictures here. Obviously, we can't put them up on the screen (Exhibits E & F). But I can pass these around if you would like to see what this section looks like. So, this building has a combination of residential and commercial units. As you can clearly see this unit is strictly a storage unit. It has structural walls that are chicken-wired, it doesn't connect to any other portions of the building; build-out areas that have tenants that are operating businesses or operating residential units. Again, it is a stand-alone unit that is in the basement. I was told this morning that there is nothing they can do on this one because the condo declaration applied a percentage to this, as part of the condo declaration. Therefore, it's part of 100% of the building. While I understand that, this is not a valuable section like the rest of that building. This is strictly used for storage facility. Now there is

some rent that is being collected for that, from other tenants in the building in order to use that. The actual rent being collected there is about \$260 a month. So, even if we did absolute net-pro-forma on that, that would equal a value of about \$39,000 based off the \$260; which is still considerably less than what it is being assessed at. Again, while I understand there is an overall calculation from 100%, most of those condo declarations are simply designed to set up to show how much land allocation is for each unit in the building. Because obviously, one location over the entire lot gets the same for each floor, it's the same for each for everybody; it's allocated based off of space. Again, this is a basement unit. There is really no utility other than utilizing it for storage. As far as utilizing later on, if you look at the photos, there are concrete outcroppings and things that jet out into the middle of the unit. So, selling this off and finishing it and trying to sell it as an individual unit for occupancy; whether it's a business or residence it would pose a significant issue later on down the road, if that is what they decided to do. Our opinion is, this particular property should be lowered overall, based off the assessment."

Board Member Brandenburg: "What is the number you are proposing?"

Mr. Parish: "We had actually proposed doing the income value at the \$39,000."

Vice President Steele: "Do you have a copy of the leases?"

Mr. Parish: "I do not, because again, we were just retained and I have not received the bulk of the evidence that we have asked for from the taxpayer."

Board Member Brandenburg: "Were you saying that the parcel number is on this April 25th document; this is the parcel number for the entire condo?"

Mr. Parish: "That is the parcel number for just this unit. There is only an appeal on just this unit; the rest of the building was not under appeal, is my understanding. They have additional properties with the County that they have us looking at for them, and this one they had already filed ahead of time before bringing us on."

Board Member Brandenburg: "Okay. I am still confused about..."

Mr. Parish: "This and only this parcel; and this parcel is only what you see in those photos. It is only that section. The rest of the building isn't under question here."

Assessor Krnich: "So, I provided you with Exhibit B and that is the declaration from when the condo was build in 2015, 2016. That unit is OC; which is allocated at 3.64% of the total value of the land and the building. I agree that area is being used for storage; but the other side is, it gets allocated as part of the roof, part of the hallways, part of the land. Based on this allocation, if you look at the property record card (Exhibit A), there in about the middle towards the top of the page it says, 'Residential condo L:3.64%' off of a master key that values the entire property. This morning it's suggested that we make a change, but there is nowhere to make a change; other than to change that percentage."

Vice President Steele: "Is it being assessed as a living unit or as common area?"

Assessor Krnich: "It is being assessed as a unit pursuant to Schedule B. And getting 3.64% of the total of that master key number."

Vice President Steele: "Your Exhibit B says 3.40%."

Assessor Krnich: "It's OC."

Board Member Brandenburg: "Number 002, which would be OB, with 3.40%?"

Assessor Krnich: "It's OC."

Board Member Brandenburg: "OC says number 004."

Mr. Pollard: "In the top right corner of the property record card there is a note that says the square foot is 1083; and over here it says 1083 on the third unit."

Assessor Krnich: "We believe this is the right unit."

Mr. Pollard: "The percentage and square footage match."

Vice President Steele: "And it's 100% complete?"

Mr. Pollard: "Yes."

Vice President Steele: "I am asking because, to me, the photos don't look like it's completed property. And that may be a way to adjust it. I would recommend the Board ask for the leases to the storage units prior to a ruling."

Board Member Brandenburg: "Pursuant to our subpoena power can we request that leases be provided for the storage units?"

Assessor Krnich: "Like I said, we are looking if the declarations change we can fix that, with that being said, raising everybody else's percentage. To his point, there's no other appeals. And if my gut tells me, we are probably low. They had sales in that building and we are always lower."

Vice President Steele: "For storage units?"

Assessor Krnich: "Other units in the building. That is what is driving..."

Vice President Steele: "I am assuming this is a basement, what do the other storage units look like?"

Assessor Krnich: "I don't know, I don't believe there are any other storage units. But to counter that point, it would be like saying we are not using a bedroom for a bedroom, we are storing junk in it."

Vice President Steele: "Yes, but obviously this is not finished. There is no kitchen, there is no bathroom."

Assessor Krnich: "We are fine as long as we get to our 100% allocation. If you prefer that this be adjusted then we will adjust all the parcels to reflect the correct numbers to be assigned to that."

Board Member Richards: "Mr. Krnich, you are stating that basically it doesn't matter what all of them are being used for; they assigned a percentage for the whole master parcel?"

Assessor Krnich: "Correct. And this is provided by the developer or the builder; what those percentages would be. If you see on the top of the property record card, if we went to another unit it would have 12.85% of the master. That master is picking up the roof, the hallways, bathrooms if they are out in the hallway, and allocating 3.6% of that into that unit. So just looking at that unit, that's not how the other units are valued; they are taking up a portion of the land, a portion of the roof."

Board Member Richards: "The valuation of \$132,400 is 3.64% of the total value of the whole building?"

Assessor Krnich: "Correct."

Assessor Spearman: "Madam Chair, I don't think the issue here is one of the percentage, the allocation; I think it's one of it's market-value-in-use and the degree of finish in that unit. I think that the percentage can remain what it currently is, and other things be addressed if that so be the Board's desire."

Vice President Steele: "Right and I think for us to get a better understanding of that is to request leases for market-value-in-use, if they are indeed leasing it out. If they are leasing this out, I imagine they are filing a business personal property return."

Mr. Parish: "That I don't know."

Vice President Steele: "We would like a copy of those, as well."

Mr. Parish: "Trust me, if I had those I would have given it to you today."

Board Member Brandenburg moves to defer item 7, page five to August 23, 2023 to subpoena the sales disclosure, lease agreements and personal property returns. Board Member Wickland seconds.

Vice President Steele: "With no further discussion, motion carries 4-0."

10:11 am*Review and Approval or Denial of Hearing Officer Recommendations / Jolie Covaciu*****

See Agenda for List of Parcels

Vice President Steele: "Good morning, Jolie, any changes?"

Mrs. Covaciu: "No. We had a couple that said they would withdraw but they didn't return their withdrawal letters; we sent them to them twice."

Item 45-11-22-176-028.000-032 sold for \$553,000, I wanted to make a note of that for the record."

Vice President Steele: "Item 10?"

Mrs. Covaciu: "Yes. One of our petitioners did send in her withdrawal, but I wanted to read her statement because I think it is important."

Vice President Steele: "Which item that?"

Mrs. Covaciu: "That is 45-11-16-454-023.000-036."

Vice President Steele: "Item 9?"

Mrs. Covaciu: "Correct. And it's not really pertinent to anything the Board could ever rule on, but because a lot of my time is spent speaking to people who are of the retired age, I just wanted to share with you her note because I hear this a lot. This doesn't necessarily mean everybody that's on a fixed income cannot afford taxes, but I think it is important that all of us in this room if we have an opportunity to talk to the people that could make these decisions. I get letters and notes like this all the time and I know the Assessors also speak face to face. We have to stand on the market value and we have to do what we have to do. I think what she had to share is relevant because I get notes like this all the time. 'I am withdrawing my petition to appeal. In July, I will be 83 years old and live on a fixed income. Inflation has made it impossible to stay on a budget. The seniors in Indiana need a tax break and the best solution would be to offer a tax freeze; so it would be easier to keep the homes we worked so hard for all these years. I am not wealthy but I believe everyone should pay their fair share. But there is nothing fair about having to constantly worry about property tax increases, including home maintenance, insurance and utility bills, medical and food increases. My husband served in the military for 11 years and fought in both World War II and the Korean War. He did not expect a thank you just the opportunity to have a good job and be able to afford our own home. Today's politicians seem determined to destroy that dream'. It's not the politicians destroying it, we know what's happening in the real estate market and through the years I was always able to be okay with explaining to people the increases that they had. But we have not served our elderly well with allowing this to continue. Like I said, there could be people that have a lot of savings and they are not suffering on a fixed income, but I just think it is important for all of us to note."

Vice President Steele: "Thank you."

Board Member Brandenburg moves for staff recommendations on items 8-12, on page five. Board Member Richards seconds.

Vice President Steele: "With no further discussion, motion carries 4-0."

10:16 am*Any and All Other Business*****

Land Order

Vice President Steele: "Any and all other business, the Land Order. Do we have the Land Order?"

Assessor Spearman: "Yes, we do have one physical copy here."

Vice President Steele: "Do we have any comments from the Board?"

Board Member Wickland: "I am okay with it."

10:16 am*Public Comment*****

Vice President Steele: "We are calling for Public Comment."

Mr. Nowacki: "On the Land Order?"

Board Member Brandenburg: "On whatever you want for your three minutes."

Mr. Nowacki: "Madam President, Members of the Board, my name is Jim Nowacki. I am not here to judge, as a matter of fact, I am here as a friend of the PTABOA. Look at this face, I 'm here as a friend of the PTABOA. And just as any friend would, I wish to prevent others from harming themselves or others. For instance, if someone were standing on the road and they were going to be hit by a car, any friend would pull them out of the way of any accident, or any other accident. In the instance of the upcoming matter of the Land Order, I see a real problem and just as any friend would help save you, would help prevent that accident; no less than I would do for someone I didn't like, seeing them in an area of danger. I would do what I can out of Christian charity to help even people I don't like. But I have to tell you, that there are others who would not be quite so kind, who would see the reckless activity being taken by the PTABOA and by the Assessor's Office. Not only doing damage, but actually devastation. Not decimation, but perhaps annihilation of communities; particularly those communities in Calumet Township, in Gary, Indiana. Which I would only say probably deserve maybe your kindness and some of your charity to see as they face so many problems and issues that relate to their well-being in those communities. So, I would urge the Board to give this matter of this Land Order, not just careful consideration for the benefit of the residents that will be directly affected, but actually for the benefit of this Board too. Certainly, the Board deserves respect and deserves their responsibility to be accepted. But I have to say, that I have an obligation, not just as a citizen to respect your authority; but I have an obligation as a citizen to respect and to assist and help my neighbors. If you pass this Land Order, they are going to need more than help; they're going to need some sort of judicial help or legislative help. As much as I hold myself as a friend of this Board, I cannot prevent you from doing something reckless and holding you accountable."

Vice President Steele: "Thank you, Mr. Nowacki, your three minutes are up. We appreciate your comments."

Mr. Nowacki: "Thank you."

Assessor Spearman: "Madam Chair, as requested at the May 10th meeting, the Land Order that we forwarded yesterday that is before you today, does include the comments for all those changes that exceeded 100%."

Vice President Steele: "I saw that, thank you. Put that in the record."

10:21 am*Board Member Brandenburg motions to adjourn the meeting. Board Member Richards seconds.**

Vice President Steele: "With no further discussion, motion carries 4-0."

The Lake County Property Tax Assessment Board of Appeals stands adjourn. Notice of next meeting for July 12, 2023 at 9:30 am in the Lake County Training and Media Center, Room A-099, Building A, of the Lake County Government Center, located at 2293 North Main Street, Crown Point, Indiana 46307. If you have any questions you may call Linda Cross, Appeals Coordinator at (219) 755-3100.