

# Narrative

## General Information

County Name: Dekalb

Person Performing Ratio Study: **Andrew Smethers**

Sales Window (e.g. 1/1/20 to 12/31/20): **1/1/2020 to 12/31/2020**

If more than one year of sales were used, was a time adjustment applied? If no, please explain why not. If yes, please explain the method used to calculate the adjustment.

**Only sales from 1/1/2020 to 12/31/2020 were used.**

## Groupings

In the space below, please provide a list of township and/or major class groupings (if any). Additionally, please provide information detailing how the townships and/or major classes are similar in market.

### Residential

- Residential improved – townships were grouped by geographic location. These township groupings take into account what buyers typically seek in terms of amenities including but not limited to shopping, schools, and access to the interstate.  
**ResImpSouthwest:** Butler and Jackson Townships  
**ResImpSoutheast:** Spencer, Concord, and Newville Townships  
**ResImpNorthwest:** Fairfield and Smithfield Townships  
**ResImpNortheast:** Franklin, Wilmington, and Troy Townships  
**ResImpRichlandGrant:** Richland and Grant Townships  
For the residential improved study Union and Keyser were not grouped with any other townships due to their sufficient number of sales. There were no residential improved sales in Stafford Township.
- Residential vacant – townships were grouped in the same manner. However, only Union and Jackson Townships had sufficient sales to run a study. After being grouped, there were insufficient sales to run a study.

### Commercial

- Commercial improved - Union Township was the only township where there were sufficient sales to run a study. The remaining townships were grouped geographically, yet there were still insufficient to be able to conduct a study.
- Commercial vacant – insufficient sales to run a study.

### Industrial

- Industrial improved – insufficient sales to run a study.
- Industrial vacant – insufficient sales to run a study.

**\*\*Please note that groupings made for the sole purpose of combining due to a lack of sales with no similarities will not be accepted by the Department\*\***

**AV Increases/Decreases**

If applicable, please list any townships within the major property classes that either increased or decreased by more than 10% in total AV from the previous year. Additionally, please provide a reason why this occurred.

<b>Property Type</b>	<b>Townships Impacted</b>	<b>Explanation</b>
Commercial Improved		
Commercial Vacant		
Industrial Improved		
Industrial Vacant		
Residential Improved		
Residential Vacant		

*\*Explanations provided on 2021 Dekalb Checklist #1*

**Cyclical Reassessment**

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment.

- Cyclical Reassessment was preformed per the Cyclical plan filed with the DLGF at the beginning of the cycle. Parcels effected are marked in the Workbook provided with the Ratio Study.

Was the land order completed for the current cyclical reassessment phase? If not, please explain when the land order is planned to be completed.

- The land order was completed and approved by the PTABOA in 2018 during the first year of this Cyclical Reassessment.

**Comments**

In this space, please provide any additional information you would like to provide the Department in order 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.

- Sales that were not used as apart of a ratio study because there were insufficient sales to run a study on that class are listed in the ‘Formatted Tab’ with a Study Section of

“Insufficient Sales for Study” these sales will also show up on the sales reconciliation with an explanation.