

Starke County Narrative

General Information

County Name: [Starke County](#)

Person Performing Ratio Study: [John Viveiros](#)

Sales Window: [1/1/2019 to 12/31/20 for All RESIDENTIAL.](#)
[1/1/2018 to 12/31/2020 for All COMMERCIAL & INDUSTRIAL.](#)

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.

[A 7.9% per year time adjustment was used for All RESIDENTIAL sales only. This was derived from an analysis of resold properties. See attached file 'Starke Time Adjustment 2021' for details. NO time adjustment was used on COMMERCIAL & INDUSTRIAL sales due to the lack of market appreciation observed in recent sales of those classes of property.](#)

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.

****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****

For [Residential Vacant](#) sales, the following townships were grouped together for the reasons noted:

[CALIFORNIA and NORTH BEND TOWNSHIP RESIDENTIAL VACANT SALES](#) were grouped together (as [CalNB](#)). [Reason](#): These two townships are adjoining and consist of predominantly Residential parcels with similar market characteristics including all of the Bass Lake Area which straddles the border of these townships.

[DAVIS and OREGON TOWNSHIP RESIDENTIAL VACANT SALES](#) were grouped together (as [DavOre](#)). [Reason](#): These two townships are primarily agricultural, with the exception of the Town of Hamlet and the Koontz Lake Area. The Town of Hamlet straddles the border of these townships. Together these two townships comprise the entirety of the Oregon-Davis School District.

[RAILROAD, JACKSON and WAYNE TOWNSHIP RESIDENTIAL VACANT SALES](#) were grouped together (as [RRJacWay](#)). [Reason](#): These three townships are completely contained within the North Judson-San Pierre school district and exhibit similar economic characteristics.

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.

Property Type	Townships Impacted	Explanation
Commercial Improved	Davis (>10%)	Increase caused by addition of new retail bldg. (50% complete) on 75-02-24-200-006.101-016.
Commercial Vacant	None	
Industrial Improved	Oregon (>10%)	Increase caused by completion of additions to manuf. bldg. on 75-03-20-300-061.200-009.
Industrial Vacant	None	
Residential Improved	Center, Davis, Railroad, Washington (all > 10%)	The improvement trending factors increased by more than 10% in 9 out 10 Center nbhds, 2 out of 2 Davis nbhds and 4 out of 4 Railroad nbhds and 2 out of 3 Washington nbhds.
Residential Vacant	None	

Cyclical Reassessment

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

The 2021 cyclical reassessment included the majority of Railroad (88.8%) and Wayne (58.7%) Townships; a portion of North Bend (25.6%) and Center (20%) Townships; and smaller portions of Jackson (12.6%) and California (12.2%) Townships.

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

Land Order was completed two years ago (for the 2019pay2020 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.

Included with files we are submitting this year is a five-tab workbook: **Starke County Effective Age SOP** which explains the *weighted depreciation method* which we are using to determine effective age. The fifth tab of the workbook is a template which abstracts the entire method down to a formula that automatically calculates the Effective Year Built when all five of the contingent variables are entered into the appropriate cells.

Sales in which significant physical changes occurred between the date of sale and the assessment date were typically considered not valid for that reason. However, a few such sales have been utilized in this Ratio Study in cases where the changes can be very simply accounted for. (i.e., the value of newly built outbuilding can be subtracted from the improvement value of a parcel to reflect the status of the parcel at the time of sale.) Sales for which these types of adjustments occurred are marked with **yellow shaded cells** in to indicate where the Land Value, Building Value and/or the Property Class differ from the current workbook data in order to reflect the status of the parcel at the time of the sale.