

Narrative

General Information

County Name: Sullivan County

Person Performing Ratio Study: John A. Meister, II

Sales Window (e.g. 1/1/19 to 12/31/19): 1/1/18 to 12/31/19

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.

We reviewed and used every sale that was deemed valid for the two-year period January 1, 2018 – December 31, 2019. The market in Sullivan County is static, but stable; of the sales that are occurring, outside of family and forced sales, they are not increasing or decreasing in any significant manner. We followed approved methods of reviewing parcels sold over the last two years to test for the necessity of time adjustments to the 2018 sales used. Given the limited number of occurrences of the same parcel selling in consecutive years and the knowledge of the static nature of property sales in Sullivan County, we determined that no time adjustment was necessary.

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 Improved

- **Hamilton Township** contains the county seat, the City of Sullivan. It contains the densest concentration of residential and commercial properties throughout the entire county.
- The northern portion of the county is predominantly mixed agricultural and rural residential. The townships in this area are all very similar in topography, location and use. For the purpose of this ratio study, we combined **Cass, Curry, Fairbanks and Jackson** townships.
- The southern portion of the county is also predominately agricultural and rural residential. The townships in this area are all very similar in topography, location and use. For the purpose of the ratio study, we combined **Gill, Haddon, Jefferson and Turman**.

Residential Vacant

- With a limited number of sales for residential vacant, all sales countywide were grouped together.

Commercial Improved

- Commercial sales were grouped together since they were a limited number of sale disclosures. 1 Valid sale

****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.

Property Type	Townships Impacted	Explanation
Commercial Improved	Cass Township Gill Township	Parcel # 77-09-02-000-056.001-002 old bldg torn down and new bldg on parcel Parcel # 77-13-12-000-001.000-007 New shed and 2 steel grain bins added
Commercial Vacant	Jackson Township	Parcels 77-01-18-000-006.000-013;77-01-18-000-007.000-013; 77-01-18-000-009.000-013 Land pricing changed from excess acreage to soil typed Ag land pricing
Industrial Improved	Cass Township Jefferson Township	Parcels 77-08-33-000-001.001-001 discount given due to mine land; 77-09-10-000-001.000-001 discount given due to mine land; 77-09-12-222-036.000-002 Change due to change from residential use to Commercial use. Parcel # 77-09-35-000-023.000-015 discount given due to mine land & sketch redrawn because floor uses were wrong sq footage wise and not calculating correctly Parcel # 77-15-21-000-001.000-015 Land pricing changed to soil typed ag land
Industrial Vacant		
Residential Improved		
Residential Vacant		

Cyclical Reassessment

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

The **commercial** and **industrial (C/I)** are scattered throughout the county with the bulk of them in Hamilton township. The phase Two review is in Hamilton township.

The **residential, agricultural, exempt** and **utility** review was conducted in Hamilton township. New construction, change finder and other parcel corrections were made throughout the county and were included as part of the cyclical review.

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

No; the previous reassessment's land order was completed 2 years ago utilizing a land value to building value ratio because of a lack of sales. With no clear evidence to generate a land order, we will wait until Phase 4 of this cycle.

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.