

**From:** [George Rogge](#)  
**To:** [HEARINGS; George Rogge](#)  
**Subject:** Lake County Land Order  
**Date:** Sunday, October 22, 2023 11:26:35 AM  
**Attachments:** [Exhibit 1 NC 2500 Land Sales.pdf](#)  
[Exhibit 2 NC 2513 Land Sales.pdf](#)  
[Exhibit 3 YOY Tax Increase.pdf](#)

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I am writing to you on behalf of the Miller Citizens Corporation (MCC), a 501c8, 52-year-old neighborhood organization whose newsletter has more than 900 subscribers, the Miller Business Association (MBA), a 501c6 that began in 1946, and Cap All Property Taxes (CAPT), a Political Action Committee.

The MCC sprang into action on April 1, 2004 when we learned our property tax rate would rise to 9% of assessed valuation, mainly because the Indiana State legislation reassessed US Steel's valuation from \$248 million to \$118 million. We were able to stop the proposal via court action and get an executive order of a temporary 2% cap. Our work in the Indiana legislature resulted in the successful 1%, 2% and 3% property tax caps. CAPT was organized when it became necessary to fight increasing tax burdens such as the wheel tax, the Distressed Unit Appeals Board adding an additional tax for 3 years onto our property tax bills, and the Gary Community School Corporation referendum that will tax us for the next 4 years. The effect of the land order on the referendum, which is over and above the tax caps, will result in a one-two punch to our community, significantly increasing our tax obligations.

Indiana property taxation is supposed to be fair, comparable to like-in-kind neighborhoods and not suddenly excessive and overbearing to the taxpayer. Two comparable neighborhoods that share the amenities of Lake Michigan and Indiana Dunes National Park are Ogden Dunes and Dune Acres.

Let's compare base front foot rates with a market factor of 1.00 for these three neighborhoods for 2023/payable 2024.

- Miller lakefront Neighborhood Code (N.C.) 2512 is proposed to go to \$7,100. Ogden Dunes lakefront is \$5,460 and Dunes Acres is \$3,700.
- Miller N.C. 2500 with some lake views in a 2-block-deep area is proposed at \$3,000. Ogden Dunes on the south side of Shore Drive, all with lake views, is \$3,400; the area behind and south of Shore Drive is \$1,260. Dune Acres with no lakefront views is \$1,300.
- Miller N.C. 2513 with no lake view is proposed to be \$2,000. Similar areas in Ogden Dunes are at \$1,260. Dune Acres comparison is \$1,300.

The question is: Why are Miller land rates significantly higher than Ogden Dunes and Dune Acres? As I write this in the early morning hours I am startled by hearing gunshots very close by. I later find out my neighbor was being shot at by a car thief in her garage. The Miller community is a section of Gary, Indiana, a City that lacks rudimentary services that most citizens in Indiana take for granted. Miller residents have created a diverse, clean and closely-connected community. Miller community organizations such as the MCC have a large active public safety committee, an education committee of retired teachers working with the

dysfunctional Gary Community School Corporation, a local government committee to instill best practices to promote drivable roads, working street lights, animal control, practices to stop illegal contractor dumping, etc. Miller Community Fund, a 501c3 to fund community programs, contracted Cleanslate Chicago to clean 12 miles of our roads on the first Friday of each month for 10 months of the year. The Miller Litter League is a group of age 60+ volunteers who clean 4 miles of roads monthly. The Aquatorium Society raised over \$4 million to renovate a 1922 George Maher-designed bathhouse abandoned by the City into a viable event space for area residents that also houses a museum focused on the history of flight. The Miller Garden Club raises funds and rallies volunteers to beautify many City buildings. The Friends of Marquette Park raises funds and works with the City Park Department to do projects in our main park that the City is unable to do for whatever reasons. The Miller Beach Arts and Creative District is the anchor of Lake Street's viability. There are many block clubs that connect neighbors into a network of safety and neighborhood enhancements. These organizations step up when the City does not; Miller has called itself a "do-it-yourself" community for decades. We rely on volunteers and funding from our residents. The burden of these efforts is considered a voluntary tax. When an untenable property tax situation threatens, these organizations are the first to suffer. Residents are forced to consider whether living and paying taxes in this community is still worth it.

Why are we in this increased land value situation when for many years a vacant lot usually ended up on the Lake County tax sale? It is the unintended consequence of the existence of more than 100 short-term rentals in our community. These businesses are not allowed in Ogden Dunes or Dune Acres. Owners of short-term rentals don't care how much the price of the property is as long as it turns a profit for them. Many homeowners now suffer from a business next door; and not only that, promotions to out-of-state land speculators have driven prices paid for lots that have been only seen on Google aerial maps to spectacular levels.

CAPT committee has experience dealing with property tax situations. Our first visit was to the Calumet Township Assessor's office. It is somewhat different than in the past because of a newly elected Assessor. He and his very competent staff were cordial, but suggested that this is a Lake County Land Order and we should meet with Lake County Assessor LaTonya Spearman. Our meeting with Ms. Spearman and her team was very informative. Ironically, Ms. Spearman stated while the Lake County Assessor's office deals with the land order, the Calumet Township Assessor's office is responsible for the overall property assessments and their advice is that we and our residents go to the Calumet Township Assessor's Office. One important item of information we obtained was that we did not have to wait until January to obtain our 2023 property cards. We understand the land order has not been certified but getting access to these property cards gives us something to work with. So far we worked with both Assessors to collect over 100 individual property cards.

At an October 2, 2023 community meeting, Lake County Assessor LaTonya Spearman compared the Land Order land value increases to their eventual effect on total Property Assessment increases. As an example, she stated the following regarding the local neighborhoods:

Neighborhood / Land Value Increase / Property Assessment Increase

N.C. 2512	101%	28%
N.C. 2500	233%	53%
N.C. 2513	363%	66%

We believe the increases the Assessor refers to are 1%-capped properties. We don't disagree with these figures. However, the homeowner community finds these overall increases exorbitant and overbearing.

The CAPT Committee independently completed a survey of vacant land sales in 2021- 2022. There were no sales in N.C. 2512. For N.C. 2500 we identified 17 vacant land sales with an average calculated price per front foot of \$1,752. (See Exhibit 1 attached.) Within N.C. 2513 we identified 22 vacant land sales with an average calculated price per front foot of \$1,004. (See Exhibit 2 attached.) In both cases, our calculation is one-half the value the Lake County Assessor proposes.

Our research looked further in the 2%- and 3%-cap categories. We make specific reference to our findings in the 3%-category. For N.C. 2500 we found the average year-over-year tax increase to be 143%-144%. In N.C. 2513 we find it to be an average of 259%. (See Exhibit 3 attached.) This is clear evidence of excessive taxation.

Bottom line: the assessment process is opaque and not readily understood by the taxpayer. To be fair and prevent chaos and civil distress in both taxpayer and assessor employees CAPT requests that DLGF keep the land assessment in N.C. 2512, 2500, 2513, 2514, 2515 and 2516 in the Calumet Township unchanged from the 2022 Lake County land order.

Sincerely,

George A. Rogge,  
President, Miller Citizens Corporation  
Former President, Miller Business Association  
Chairperson, Cap All Property Taxes

## Exhibit 1

### 2023 Lake County Land Order Petition Review - Additional Evidence

#### Neighborhood Code 2500

#### Vacant Land - Sales 2021-22

Parcel Number	Location Address	Notes	Lot Size	Depth Factor	Sale Dte	Sale Price	Sale Price per Front Foot
45-05-32-227-022.000-004	7620 OAK AVE		100x125	0.98	03/25/22	325,000	3,316
45-05-33-102-016.000-004	1108 RIPLEY ST		80x127	0.98	06/04/21	176,000	2,245
45-05-33-129-012.000-004	8618 PINE AVE	1	50x125	0.98	06/21/22	265,420	5,417
45-05-33-130-022.000-004	8720 OAK AVE		50x120	0.96	05/20/21	103,000	2,146
45-05-33-202-017.000-004	1113-15 UNION ST		75x125	0.98	08/01/22	100,000	1,361
45-05-33-205-018.000-004	1111 VIGO ST		61x100	0.89	03/02/21	65,000	1,197
45-05-33-229-024.000-004	9426 OAV AVE		65x125	0.98	07/16/21	122,500	1,923
45-05-33-204-034.000-004	1206 N VIGO ST	2	105x125	0.98	11/19/21	115,000	1,118
45-05-33-204-032.000-004	1100-18 VIGO ST	3	125x125	0.98	03/15/21	120,000	980
45-05-33-228-043.000-004	1201 -03 WARRICK ST		25x125	0.98	03/01/22	25,000	1,020
45-05-33-228-042.000-004	1205 -07 WARRICK ST		25x125	0.98	06/04/21	20,000	816
45-05-33-228-041.000-004	1209 -11 WARRICK ST		25x125	0.98	03/01/22	25,000	1,020
45-05-33-228-011.000-004	1213-15 WARRICK ST	4	50x125	0.98	02/11/21	82,100	1,676
45-05-33-228-009.000-004	1221-23 WARRICK ST		25x125	0.98	05/26/22	27,000	1,102
45-05-33-228-040.000-004	1231 WARRICK ST		25x125	0.98	06/04/21	20,000	816
45-05-33-228-039.000-004	1229 WARRICK ST	5	25x120.64	0.96	05/26/22	27,000	1,125
45-05-33-228-039.000-004	1229 WARRICK ST	5	25x120.64	0.96	08/05/22	60,000	2,500
						Average	1,752

#### Notes:

1. Property Card lists Factor as 2.00. According to Real Property Assessment Guidelines, Factor should be .98.
2. Multiple parcel sale. 45-05-33-204-034.000-004 and 45-05-33-204-018.000-004. Overall Size 105'x125'.
3. Multiple parcel sale. 45-05-33-204-032.000-004, 45-05-33-204-031.000-004, 45-05-33-204-030.000-004, 45-05-33-204-029.000-004 and 45-05-33-204-028.000-004. Overall Size 125'x125'.
4. Multiple parcel sale. 45-05-33-228-011.000-004 and 45-05-228-010.000-004. Overall Size 50'x125'.
5. Multiple sales of parcel in review period.

## Exhibit 2

### 2023 Lake County Land Order Petition Review - Additional Evidence

#### Neighborhood Code 2513

#### Vacant Land - Sales 2021-22

Parcel Number	Location Address	Notes	Lot Size	Depth Factor	Sale Dte	Sale Price	Sale Price per Front Foot
45-05-33-234-045.000-004	1000 COUNTY LINE RD		60x125	0.98	04/23/21	45,000	765
45-05-33-234-044.000-004	1010 COUNTY LINE RD		60x120	0.96	03/17/21	50,000	868
45-05-33-234-042.000-004	1032 COUNTY LINE RD	1	60x100	0.89	02/05/21	36,000	674
45-05-33-234-042.000-004	1032 COUNTY LINE RD	1	60x100	0.89	07/06/21	40,000	749
45-05-33-234-039.000-004	1060 COUNTY LINE RD		60x100	0.89	02/16/21	38,919	729
45-05-33-234-038.000-004	1072 COUNTY LINE RD		60x100	0.89	02/16/21	41,081	769
45-05-33-234-034.000-004	1001 WELLS ST	2	121.38x120.32	0.96	02/26/21	85,500	734
45-05-33-234-032.000-004	1027 WELLS ST		60x100	0.89	03/22/21	36,000	674
45-05-33-234-031.000-004	1035 WELLS ST		60x100	0.89	03/16/21	38,250	716
45-05-33-234-030.000-004	1047 WELLS ST		60x100	0.89	03/05/21	45,000	843
45-05-33-234-029.000-004	1055 WELLS ST		60x100	0.89	03/12/21	42,500	796
45-05-33-234-028.000-004	1063 WELLS ST		60x100	0.89	02/12/21	45,000	843
45-05-33-234-025.000-004	1091 WELLS ST		69x120	0.96	03/31/22	80,000	1,208
45-05-33-233-020.000-004	1078-94 WELLS ST	3	118x226.86	1.16	07/06/21	150,000	1,096
45-05-32-203-016.000-004	7218-22 MAPLE AVE	4	50x132	1.00	05/16/22	200,000	4,000
45-05-32-204-020.000-004	7200-22 LOCUST AVE		123x125	0.98	04/29/22	250,000	2,074
45-05-33-109-015.000-004	920-40 SHELBY ST		147x112	0.94	01/27/21	155,000	1,122
45-05-33-233-010.000-004	1057-65 WAYNE ST		62.5x112.5	0.93	08/31/21	38,000	654
45-05-33-233-033.000-004	1040 WELLS ST		200x225	1.16	04/20/21	90,000	388
45-05-32-232-027.000-004	7824-42 MAPLE AVE		125x125	0.98	03/31/21	80,000	653
45-05-33-213-005.000-004	925 VIGO ST		88x121	0.96	06/04/21	56,500	669
45-05-33-208-016.000-004	1054-56 VIGO ST	5	50x125	0.98	10/01/21	51,900	1,059
						Average	1,004

#### Notes:

1. Multiple sales of parcel in review period.
2. Multiple parcel sale. 45-05-33-234-034.000-004 Lot 10 (61.38'x120.35') 45-33-234-033.000-004 Lot 9 (60'x120.29') Overall Size 121.38'x120.32'.
3. Property Card lists Factor as 2.00. According to Real Property Assessment Guidelines, Factor should be 1.16.  
Resubdivided into three (3) parcels (45-05-33-233-020.000-004, 45-05-33-233-046.000-004 and 45-05-33-233-047.000-004)
4. Property Card lists Lot Size as 50'x125'. Per GIS, Lot Size is 50'x132'. As such, Depth Factor should be 1.00.
5. Multiple parcel sale. 45-05-33-208-016.000-004 and 45-05-33-208-015.000-004. Overall Size 50'x125'.

## Exhibit 3

### 2023 Lake County Land Order Petition Review - Additional Evidence

#### Property Tax Cap 3% - All Other Property

#### Year-over-year Tax Increase

#### Vacant Land

Parcel Number *	Location Address	Neighborhood Code	Lot Size	Real Estate Tax		YOY Tax Increase
				'23 Pay	'24**	
45-05-33-130-022.000-004	8720 OAK AVE	2500	50x120	5,129	2,109	143%
45-05-33-229-011.000-004	1225-35 WAYNE ST	2500	125x108	9,831	4,039	143%
45-05-33-229-047.000-004	9426 OAK AVE	2500	75x113	7,534	3,095	143%
45-05-33-102-016.000-004	1108 RIPLEY ST	2500	80x127	6,704	2,753	144%
45-05-33-228-011.000-004	1213-15 WARRICK ST	2500	25x125	1,311	538	144%
45-05-33-233-004.000-004	1083-85 WAYNE ST	2513	93x113	6,226	1,735	259%
45-05-33-233-025.000-004	1074-76 WELLS ST	2513	150x225	12,396	3,452	259%
45-05-32-232-027.000-004	7824-42 MAPLE AVE	2513	125x125	4,363	1,215	259%
45-05-33-213-005.000-004	925 VIGO ST	2513	88x121	6,020	1,678	259%
45-05-33-109-015.000-004	920-40 SHELBY ST	2513	147x112	6,693	1,866	259%

\* Parcels displayed are a representative sample of properties in selected neighborhoods.

\*\* Tax is an estimate calculated using 2023 Lake County Land Order rates which have not been certified.