

## Three year assessment appeal receives a ruling

Written by George Browning  
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Washington County Assessor Jason Cockerill recently learned the outcome of a three year assessment appeal that ruled in the county's favor.

The appeals filed by Bert Engler, owner of Cave River Valley, LLC were in response to the assessment of three different properties owned by Engler and Cave River Valley, LLC.

The first was filed on the 2009 assessed value on the green house property he owns south of Salem on State Road 135. Engler filed appeals on the 2009, 2010 and 2011 assessed values. This property includes the greenhouses, the house that sits in front of the business and 1.98 acres.

The Indiana Board of Tax Review (IBTR) said the 2009 appeal was dismissed because Engler did file in within the required 45 day deadline. Instead, Engler waited over a year to file the appeal.

In 2010 the assessment was \$288,100 and in 2011 the assessment was \$339,300. Engler contended that he purchased the property through a Sheriff's for only \$115,833.33 and that should be considered a valid sale price. He went on to say that the land should be devalued due to heavy traffic and noise. Engler also wanted the greenhouses to be assessed as personal property, not real estate and wanted the land assessed as agricultural instead of commercial.

"Assessment is mass appraisal," said Cockerill. "Assessment simply isn't as detailed as a single property appraisal, however, our values are typically very close to market value thanks to the hard work we do and the state's annual trending process."

Cockerill said that once you go to an IBTR hearing, you need good evidence such as an appraisal.

"Our appraisals came in at \$310,000 and \$311,000. We offered to settle with Mr. Engler at the \$311,000 for 2011, but he refused. Hearings are expensive, but if I had just dropped his assessment to what he was asking, every other taxpayer would have had to pay more on their taxes to make up for his underpayment. That just wouldn't be fair."

The IBTR ruled on March 22, 2013, that the 2010 assessment was to stay the way it was and ruled that the 2011 assessment be the appraisal value of \$311,000.

The other two properties that Engler appealed were a parcel in Brown Township and another in Jefferson Township.

The one in Brown includes a house, outbuildings and 94.66 acres of land. That assessment was \$217,400. Engler stated that the assessment should be about \$34,000 less. At the time of the appeals, the property was listed for sale with a local realtor for \$359,900. After both sides presented their evidence, the IBTR raised the assessment to \$300,000.

The property in Jefferson Township includes 19.625 acres and a mobile home. The total assessment was \$23,500. Engler stated the value should only be \$3,600. An appraisal done for the County indicated a value of \$27,000. The IBTR ruled, "The evidence substantially supports an assessed value of at least \$23,500.."

Cockerill said his office has one of the lowest number of appeals per year in the state, which he is very proud of. "I have to give a lot of credit to my staff," he said. "We work very hard to ensure accuracy and fairness."

Cockerill also stated that he typically does not comment publicly on an individual's appeal or assessment, however, this case was different.

"Normally, I wouldn't discuss an appeal publicly," he said. "All appeals are public record and you can even find the rulings online. But in this case, the taxpayer went to several different

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places complaining about the appeals process, me and my office – he made it very public. He went to the Commissioners, the Council, the Chamber of Commerce, the Mayor, and our State Representative to name a few. I didn't comment when all of those negative articles were out there because the appeal was pending. It's time the public knows what really happened."

Cockerill said he welcomes anyone who has questions about their assessments to contact his office at 883-4000.