

Narrative

General Information

County Name: Knox County

Person Performing Ratio Study: Sam Monroe Tyler Technologies Project Manager

Sales Window 1/1/20 to 12/31/20

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.

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****

Residential Improved– We grouped Busseron, Johnson, Steen, and Widner Townships together. These areas are similar because they have comparable economic factors, are mostly rural unplatted land, and have mostly similar sized houses with almost half of the houses built prior to 1940. Harrison, Palmyra, Washington, Vigo, and Vincennes Townships were not grouped with any other townships.

Residential Vacant– We grouped all Townships together for “Vacant Residential” land sales to create a better market comparison. These townships are all similar within the county in this class because they share similar economic factors. This is a rural, non-densely populated area with very minimal vacant land sales and within each township vacant land makes up 20-30% of the residential parcels. This is a strong agricultural community, with slightly more than 20% of the parcels being agricultural vacant land.

Commercial & Industrial Improved– We grouped all Commercial and Industrial properties together when developing trend factors since these are mostly smaller commercial or industrial businesses in a rural environment with similar economic factors. These were grouped together because they share similar economic factors with the construction types and sizes of these properties being very uniform. There are very few Commercial and Industrial vacant land sales due to the fact that most of the land for sale in Knox County is in row crop. While there is very minimal row crop in the city of Vincennes there is also very minimal undeveloped land. This resulted in a lack of market information to have a separate commercial and industrial vacant study of its own.

		42-15-19-100-003.000-006
Industrial Improved	Harrison Twp	<p>Increased 23.3% or 876,500.</p> <p>One parcel was listed as PCC 100 and is now listed as PCC 399. Total AV is 219,700</p> <p>42-16-14-400-002.000-004</p>
	Palmyra Twp	<p>One parcel had new construction increasing the Total AV 736,500</p> <p>42-16-21-100-001.000-004</p> <p>Increased 19.1% or 598,900.</p> <p>2 parcels had new construction. Increase in AV combined is 582,300.</p> <p>42-11-20-100-010.000-008</p> <p>42-11-26-100-001.000-008</p>
	Widner Twp	<p>Decreased 14.9% or 305,100</p> <p>3 parcels were previously listed as Ind Imp and are currently listed as Ag Vac. The total AV combined for the parcels from the previous year was 331,200.</p> <p>42-03-03-300-002.000-021</p> <p>42-03-03-300-003.000-021</p> <p>42-03-03-300-004.000-021</p>
Industrial Vacant	Johnson Twp	<p>Increased 607% or 24,300</p> <p>2 parcels were listed as PCC 100 and are now listed as PCC 300. Both parcels Total AV Combined is 24,300</p> <p>42-15-28-100-012.001-006</p> <p>42-15-33-400-002.000-006</p>
	Vincennes Twp	<p>Decreased 60% or 1,016,700.</p>

		<p>One parcel was listed as PCC 300 and is now listed as PCC 422. Land AV for this parcel is 1,018,600.</p> <p>42-12-27-407-019.000-022</p>																						
<p>Residential Improved</p>	<p>Palmyra Twp</p>	<p>Increased 18% or 15,676,200</p> <p>Six parcels were created from splits to res imp. Total AV all 6 parcels is 895,900</p> <table border="1" data-bbox="747 611 1120 848"> <tr><td>42-11-05-400-004.002-008</td></tr> <tr><td>42-11-28-400-006.001-008</td></tr> <tr><td>42-11-31-300-007.004-008</td></tr> <tr><td>42-11-32-200-001.001-008</td></tr> <tr><td>42-11-32-200-005.001-008</td></tr> <tr><td>42-11-35-200-007.001-008</td></tr> </table> <p>3 parcels were listed as PCC 100 and are now listed as Res Imp. Total AV for these 3 parcels combined is 117,100.</p> <table border="1" data-bbox="747 1050 1133 1167"> <tr><td>42-11-09-300-006.000-008</td></tr> <tr><td>42-11-10-400-004.000-008</td></tr> <tr><td>42-11-17-400-005.000-008</td></tr> </table> <p>42 parcels were previously listed as Ag Imp and are now listed as Res Imp. Total AV for these parcels is 9,578,300.</p> <table border="1" data-bbox="747 1367 1144 1877"> <tr><td>42-11-01-300-002.000-008</td></tr> <tr><td>42-11-05-100-007.000-008</td></tr> <tr><td>42-11-06-300-002.000-008</td></tr> <tr><td>42-11-06-300-003.001-008</td></tr> <tr><td>42-11-07-200-028.000-008</td></tr> <tr><td>42-11-08-100-006.000-008</td></tr> <tr><td>42-11-08-300-004.000-008</td></tr> <tr><td>42-11-08-400-003.000-008</td></tr> <tr><td>42-11-08-400-006.000-008</td></tr> <tr><td>42-11-10-100-004.000-008</td></tr> <tr><td>42-11-12-200-011.000-008</td></tr> <tr><td>42-11-12-300-003.000-008</td></tr> <tr><td>42-11-12-400-006.000-008</td></tr> </table>	42-11-05-400-004.002-008	42-11-28-400-006.001-008	42-11-31-300-007.004-008	42-11-32-200-001.001-008	42-11-32-200-005.001-008	42-11-35-200-007.001-008	42-11-09-300-006.000-008	42-11-10-400-004.000-008	42-11-17-400-005.000-008	42-11-01-300-002.000-008	42-11-05-100-007.000-008	42-11-06-300-002.000-008	42-11-06-300-003.001-008	42-11-07-200-028.000-008	42-11-08-100-006.000-008	42-11-08-300-004.000-008	42-11-08-400-003.000-008	42-11-08-400-006.000-008	42-11-10-100-004.000-008	42-11-12-200-011.000-008	42-11-12-300-003.000-008	42-11-12-400-006.000-008
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		<p>9 parcels were previously listed as Res Vac and are now listed as Res Imp. Total AV combined for these parcels is 1,252,500.</p>	
		<p>42-11-18-202-026.000-008</p> <p>42-11-19-202-006.000-008</p> <p>42-11-19-202-047.000-008</p> <p>42-11-13-200-001.000-008</p> <p>42-11-16-200-001.000-008</p> <p>42-11-17-200-012.003-008</p> <p>42-11-17-300-001.000-008</p> <p>42-11-17-400-013.001-008</p>	

	<p>Steen Twp</p>	<p>42-11-31-300-006.001-008</p> <p>4,118,400 in AV increase was realized over 553 parcels from Cyclical Reassessment in year 3, as noted in the County's Workbook.</p> <p>Increased 10.2% or 2,234,500.</p> <p>1 parcel was created from a split and is now listed as Res Imp. Total AV is 205,000.</p> <p>42-10-34-300-006.001-009</p> <p>14 parcels were previously listed as Ag Imp and are now listed as Res Imp. Total AV for these parcels combined is 2,067,300.</p> <table border="1" data-bbox="747 829 1144 1375"> <tr><td>42-10-02-300-001.000-009</td></tr> <tr><td>42-10-09-400-007.000-009</td></tr> <tr><td>42-10-16-100-001.000-009</td></tr> <tr><td>42-10-19-100-001.000-009</td></tr> <tr><td>42-10-23-200-001.000-009</td></tr> <tr><td>42-10-23-300-002.000-009</td></tr> <tr><td>42-10-23-300-006.001-009</td></tr> <tr><td>42-10-27-100-002.000-009</td></tr> <tr><td>42-10-29-100-001.000-009</td></tr> <tr><td>42-10-33-200-001.000-009</td></tr> <tr><td>42-10-34-100-005.000-009</td></tr> <tr><td>42-10-34-100-007.000-009</td></tr> <tr><td>42-10-34-200-010.000-009</td></tr> <tr><td>42-11-13-400-010.000-009</td></tr> </table>	42-10-02-300-001.000-009	42-10-09-400-007.000-009	42-10-16-100-001.000-009	42-10-19-100-001.000-009	42-10-23-200-001.000-009	42-10-23-300-002.000-009	42-10-23-300-006.001-009	42-10-27-100-002.000-009	42-10-29-100-001.000-009	42-10-33-200-001.000-009	42-10-34-100-005.000-009	42-10-34-100-007.000-009	42-10-34-200-010.000-009	42-11-13-400-010.000-009
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	<p>Washington Twp</p>	<p>Increased 11.2% or 8,773,400.</p> <p>43 parcels were previously listed as Ag Imp and are now listed as Res Imp. Total AV for these parcels combined is 6,606,300.</p> <table border="1" data-bbox="747 1764 1153 1879"> <tr><td>42-07-22-100-007.002-018</td></tr> <tr><td>42-06-24-300-015.000-018</td></tr> <tr><td>42-06-25-300-024.000-018</td></tr> </table>	42-07-22-100-007.002-018	42-06-24-300-015.000-018	42-06-25-300-024.000-018											
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42-10-18-400-004.000-009

		<p>42-10-28-211-003.000-010</p> <p>42-10-28-211-004.000-010</p> <p>42-10-28-103-003.000-010</p> <p>42-10-28-213-032.000-010</p>
	<p>Washington Twp</p>	<p>Increased 25.7% or 308,500.</p> <p>17 parcels were previously listed as AG Vac and are currently listed as Res Vac. The total AV for these parcels is 266,100.</p> <p>42-06-24-200-001.000-018</p> <p>42-06-24-300-001.000-018</p> <p>42-06-25-400-006.000-018</p> <p>42-06-35-400-002.000-018</p> <p>42-06-35-400-020.000-018</p> <p>42-06-36-300-022.000-018</p> <p>42-07-19-100-003.000-018</p> <p>42-07-21-300-008.000-018</p> <p>42-07-21-302-001.000-020</p> <p>42-07-22-100-006.000-018</p> <p>42-07-22-100-015.001-018</p> <p>42-07-28-100-002.000-020</p> <p>42-08-05-300-003.000-018</p> <p>42-08-07-100-009.000-018</p> <p>42-08-32-200-005.000-018</p> <p>42-06-23-400-004.000-018</p> <p>42-06-23-400-008.000-018</p>
	<p>Widner Twp</p>	<p>Increased 17.9% or 42,500.</p> <p>7 parcels were previously listed as Res Imp and are currently listed as Res Vac. Total AV for these parcels combined is 27,200.</p> <p>42-03-16-100-014.000-021</p> <p>42-03-16-301-013.000-021</p> <p>42-03-16-401-032.000-021</p> <p>42-03-16-402-024.000-021</p> <p>42-03-21-200-005.000-021</p> <p>42-04-04-100-005.000-021</p> <p>42-03-16-400-019.000-021</p>

		<p>6 parcels had influences adjusted resulting in minor increases. The total increase in AV of these 6 parcels when combined total 21,800.</p> <table border="1"> <tr><td>42-03-16-302-026.000-021</td></tr> <tr><td>42-03-34-400-034.000-021</td></tr> <tr><td>42-03-34-400-026.000-021</td></tr> <tr><td>42-03-16-302-022.000-021</td></tr> <tr><td>42-03-16-301-015.000-021</td></tr> <tr><td>42-03-16-302-004.000-021</td></tr> </table>	42-03-16-302-026.000-021	42-03-34-400-034.000-021	42-03-34-400-026.000-021	42-03-16-302-022.000-021	42-03-16-301-015.000-021	42-03-16-302-004.000-021
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Cyclical Reassessment

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

In year three of the current cyclical reassessment, we reviewed the following areas:

- Vigo Townships Districts 013, 014, and 25
- Vincennes Township part of Districts 022 and 023
- Washington Township part of District 018 and all of District 020
- Widner Township District 021

All parcels reviewed in year three are noted in the Counties Workbook, as provided

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 County will complete the land order in year four.

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.

Overall, we noticed an increase in value within Knox County. We applied factor adjustments and land rate adjustments where necessary to meet IAAO standards. Any areas that didn't have a fair representation of sales were combined with an adjoining area of similar economic factors so that we could draw a more definitive representation of the market.

Knox County recently entered into an agreement with a vendor to review their land uses within all townships. You will note from the large percent increase/ decrease section that there have been a large number of parcels which are changed from agricultural to other property class designations through parcel by parcel review. This primarily accounts for the majority of large AV change for most townships within Knox County.