

Narrative

General Information

County Name: [Decatur County](#)

Person Performing Ratio Study: [Jay Morris – Ad Valorem Solutions, LLC](#)
[Jaime Morris – Ad Valorem Solutions, LLC](#)

Sales Window (e.g. 1/1/19 to 12/31/19): [Due to the size of the County, we used sales from 01/01/2018 – 12/31/2019 for all classes and groupings for Decatur County.](#)

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.

[No. We did not have enough paired sales to establish a reliable time 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.

[The Residential Vacant land was grouped \(L1\). Decatur County is mainly a rural-agricultural county. Therefore, the homesites throughout the county are of similar rural tracts and should be grouped for trending and sales ratio purposes. Washington Township had more than 5 sales and could stand alone. Fugit Township also has more than 5 sales but that is because of Lake Santee located in that Township. However, The COD is slightly high for that township and the median is low. That is because in Lake Santee you have three different types of lots. On the water lots sell from \\$80,000 to \\$150,000 depending on the location on the lake. View of water sell from \\$4,000 to \\$15,000 a lot depending on who is buying. And off water lots sell from \\$200 to \\$5,000 depending on who is buying. In order to enjoy the lake, you must own property at Lake Santee. Therefore, there are people that buy the lots to build on, thus the higher end of the range for View and Off, and then those that buy just for access to the lake. Therefore, trying to complete a ratio study for Fugit Township as a whole puts high valued lots against extremely low and irregular lots and therefore causes PRD's and COD's to suffer. We are trying to include as many sales as possible in our study, But as the land is grouped under L1 it fits IAAO standards.](#)

[Due to the limited amount of sales, all commercial and industrial land was trended together \(L2\). There were only two commercial and industrial valid sales. The ratio for these two sales is within the IAAO standards, but with only two sales the sales are just included because they are valid. No trending was done with these sales.](#)

[We have two groupings of residential improved. Clay and Clinton are both rural townships with no major towns and are of the same school districts. As most of their parcels are homesites and are located in the northern part of Decatur county we have grouped them \(R1\). Jackson and Marion](#)

townships are both rural townships with no major towns and are of the same school districts. As most of their parcels are homesites and are in the southern part of Decatur county we have grouped them (R2).

With this being a small rural community and due to the number of sales in individual neighborhoods, the commercial and industrial parcels were grouped together in the ratio study (C1).

****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		
Commercial Vacant	Clay Twp. > 10% Marion Twp. > 10%	Land values changed with new land order
Industrial Improved		
Industrial Vacant	Clay Twp. > 10%	Land values changed with new land order
Residential Improved	Fugit Twp. > 10% Sandcreek Twp. > 10%	Trended values around the lake 10% - 15% Trended values up around 12% based on sales in area
Residential Vacant		

Cyclical Reassessment

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment. For 2019 the remaining parcels in Washington Twp. not reviewed in 2018 were reviewed, as well as Jackson Twp. and parts of Clay Twp.

Was the land order completed for the current cyclical reassessment phase? If not, please explain when the land order is planned to be completed. We are completing the land order as part of our reassessment. For 2019 review we updated the land order for Washington, Clay, and Jackson Townships.

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.