



Highland  
Redevelopment  
Commission

**TOWN OF HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION**

**Annual Report of Activities of the Redevelopment Commission  
For Fiscal Year 2016**

**AND**

**Report by the Redevelopment Commission on the Activities of Each  
Tax Increment Financing District for the Previous Year**

(January 1, 2016 through December 31, 2016)

**Prepared**

**April 4, 2017**

**Per**

**Indiana Code 36-7-14-13 and Indiana Code 36-7-14-14.5-9**

**As Amended Through HEA 1290-2016**

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# Redevelopment Commission TOWN OF HIGHLAND

3333 Ridge Road ♦ Highland, Indiana 46322 ♦ 219-972-7598 ♦ fax 219-972-5097

April 4, 2017


Mr. Dan Vassar, President  
Highland Town Council  
Highland Municipal Building  
3333 Ridge Road  
Highland, Indiana 46322

Dear Mr. Vassar,

In accordance with Indiana Code 36-7-14-13 and IC 36-7-14.5-9, as amended through HEA 1290-2016, the Highland Redevelopment Commission shall file with the Department of Local Government Finance (DLGF), a report setting out Commission activities during the preceding calendar year by April 17, 2017; and the Redevelopment Commission must report on the activities of each Tax Increment Financing District for the previous year by April 17, 2017. In addition, a copy of this report must be submitted to DLGF in electronic format under IC 5-14-6 titled Electronic Transmission of Reports to the General Assembly. The DLGF requires that the Commission submit its report through the Indiana Gateway for Government Units ("Gateway").

Therefore, enclosed is the Annual Report on the Activities of the Redevelopment Commission for the Previous Year Ending December 31, 2016 as prepared for the Highland Redevelopment Commission, along with the Report by the Redevelopment Commission on the Activities of each Tax Increment Financing District for the Previous Year. If you have any questions or would like further information, please contact me.

Sincerely,

  
Cecile L. Petro, Director  
Highland Redevelopment Commission

Enclosure

Cc: Members of the Highland Redevelopment Commission  
Michael Griffin, Clerk-Treasurer, Town of Highland  
Attorney Rhett Tauber, Counsel to the Commission  
Members of the Highland Town Council

**2016 HIGHLAND REDEVELOPMENT COMMISSION REPORT**  
**Pursuant to I.C. 36-7-14-13 and I.C. 36-7-14.5-9 as amended through HEA 1290-2016**

**FROM:** Highland, Indiana, Lake County  
**SUBMITTED BY:** Cecile L. Petro, Director of the Highland Redevelopment Commission  
**TO:** Indiana Department of Local Government Finance  
**DATE:** April 4, 2017  
**CC: EXECUTIVE OF UNIT:** Dan Vassar, Town Council President

**A. INFORMATION REGARDING REDEVELOPMENT COMMISSION MEMBERS AND OFFICERS AND MEETINGS DATES for 2016:**

**President:** Greg Kuzmar \$50 per month salary  
**Vice President:** Kathy DeGuilio-Fox \$40 per month salary  
**Secretary:** Ed Dabrowski \$40 per month salary  
**Member:** Dominic Noce \$40 per month salary  
**Member:** Bill Leep \$40 per month salary  
**Non-Voting School Board Member:**  
 Patrick Krull and Luanne Jurczak (alternate)  
**Name of Commission Members appointed during 2016:**  
 Ed Dabrowski and Bill Leep  
**Name of Commission Members removed during 2016:**  
 Jim Kessler and Rachel Delaney  
**Treasurer:** The Town Clerk-Treasurer performs the task of Treasurer for the Commission without compensation

**2016 Meetings of the Commission**

The Commission is scheduled to hold regular public meetings on the second Wednesday of the month at 7:00 PM with a study session before (6:00 PM) and after the meeting, if necessary. A full study session is scheduled on the fourth Wednesday of the month at 6:00 PM. All meetings are held at the Highland Municipal Building located at 3333 Ridge Road. Minutes are bound and archived within the municipal building and available for review and inspection during regular business hours. The following is a list of dates that public meetings and full study sessions were held:

<u>Public Meeting with Study Sessions</u>	<u>Study Sessions only</u>
January 13, 2016	January 27, 2016
February 10, 2016	--
March 9, 2016	March 23, 2016
April 27, 2016	--
May 25, 2016	--
June 8, 2016	
June 22, 2016 (Special Meeting)	--
July 13, 2016	July 27, 2016
August 10, 2016	August 24, 2016

September 14, 2016  
 October 12, 2016  
 November 9, 2016  
 December 14, 2016

September 28, 2016  
 October 26, 2016

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**B. REGULAR EMPLOYEES OF THE REDEVELOPMENT COMMISSION**

**Director:** Cecile L. Petro \$ 63,145.10 salary  
**Recording Secretary:** Cecile L. Petro \$ 624.00 salary  
**Assistant to the Commission:** Lance Ryskamp \$ 23,644.68 salary

**C. CONTRACTS AND DEBT SERVICE PAYMENTS DURING 2016, AND GENERAL PURPOSE**

**Operating and Capital Funds (Not TIF Funded)**

The Redevelopment Commission's budget and expenditures made during 2016 follow the cash-based system of the Town of Highland. The Commission's operating budget is funded from property taxes (Fund 094 internally). The beginning budgeted amount was \$221,886.52 and the ending balance was \$24,990.01. The capital fund (Fund 096 internally) includes bond proceeds from retired bonds, interest, donations, and a \$2,000,000 bond for 2014. The budgeted amount was \$1,900,722.36 and the ending balance was \$1,268,222.28. Contracts for the year included the following:

Project	Company	Contact person	Amount
Legal Services	Green & Kuchel	Att. Carol Green-Fraley	\$ 26,546.82
Financial Consulting	Cender & Company	Mr. Dan Botich	\$ 5,156.40
Car Cruise	TRP	Ms. Barbara Vlietstra	\$ 400.00
Property Mgmt. Serv.	Rose Real Estate	Mr. Dennis Larson	\$ 578.54
Engineering Study	SEH	Mr. Jon Ruble, RLA	\$ 10,000.00
Alta Boundary Survey	Torrenga Engineering	Mr. Stuart Allen	\$ 2,200.00
Geotechnical Engineering	ATC	Mr. Akhtar Zaman	\$ 4,250.00
Property Purchase	8620 Kennedy, LLC	Ms. Gabriela Robles	\$244,345.20
Façade Improvement Grant for 8020 Kennedy	Highland Glass	Mr. Dan Lewis	\$ 7,968.23
Façade Improvement Grant for 8836 Kennedy	Mrs. Abigail Renie	Mrs. Abigail Renie	\$ 19,441.59
Façade Improvement Grant for 8411 Kennedy	Mr. Mark Machnic	Mr. Mark Machnic	\$ 8,124.10
Appraisals for 8620 Kenn.	Bochnowski Appr.	Mr. Thomas Bochnowski	\$ 500.00
	Richard Weiss, App.	Mr. Richard Weiss	\$ 500.00
Theater Consulting	Libman Group	Mr. Steven Libman (no payments in 2016)	

**Debt Service Schedule for \$2,000,000 Highland Redevelopment District Taxable Bond 2014**

The Redevelopment Commission had one outstanding non-TIF financed bond (\$2,000,000 Highland Redevelopment District Tax Bond 2014). The bond provides funding for property acquisition, maintenance, and legal and financial fees. The following payments have been made on the bond:

<u>Date</u>	<u>Interest</u>	<u>Principle</u>
August 1, 2014	\$10,027.05	\$0
February 1, 2015	\$21,233.75	\$110,000.00
August 1, 2015	\$20,133.75	\$105,000.00
February 1, 2016	\$19,083.75	\$105,000.00
August 1, 2016	\$18,033.75	\$105,000.00

**D. RECIPIENTS OF LOAN OR GRANT OF TAX INCREMENT REVENUES DURING 2016**

**Distribution of Tax Increment in 2016**

During 2015, the Commission received monies from three allocation (TIF) areas listed below. This is the fifth year that the Highland Redevelopment Commission has received TIF funds. No disbursements were made in 2016.

**Revenue Fund 098 for the Downtown Redevelopment Area**

<u>Amount received</u>	<u>Date</u>	<u>Disbursed</u>
\$ 70,311.61	6-25-16	\$0
\$ 40,102.05	12-21-16	\$0

**Revenue Fund 099 for the Economic Development Area Highland Acres**

<u>Amount received</u>	<u>Date</u>	<u>Disbursed</u>
\$46,384.66	6-25-16	\$0
\$46,384.66	12-21-16	\$0

**Revenue Fund 100 for the Highland Commercial Corridors Redevelopment Area**

<u>Amount received</u>	<u>Date</u>	<u>Disbursed</u>
\$227,203.02	6-25-16	\$0
\$184,839.83	12-21-16	\$0

**E. AMOUNT OF FUNDS ON HAND AT CLOSE OF CALENDAR YEAR**

**2016--SUMMARY**

<u>Fund</u>	<u>Starting Balance</u>	<u>Ending Balance</u>
094 Operating Fund	\$ 221,906.00	\$ 24,990.01
095 Economic Development	\$ 0.00	\$ 0.00
096 Capital Fund	\$ 320,000.00	\$ 1,268,222.28
097 Bond and Interest	\$ 0.00	\$ 0.00
098 TIF Revenue (Downtown)	\$ 503,562.69	\$ 613,976.35
099 TIF Revenue (Econ. Dev. Area)	\$ 33,356.26	\$ 126,125.58
100 TIF Revenue (Commercial)	\$ 256,896.36	\$ 668,939.21
101 Bond & Interest (Non-Exempt)	\$ 247,468.00	\$ 350.00

**F. ADDITIONAL COMMENTS REGARDING ACTIVITIES OF THE  
REDEVELOPMENT COMMISSION AND RESULTS OBTAINED DURING 2016**

**2016 ANNUAL REPORT OF THE HIGHLAND REDEVELOPMENT COMMISSION**

Introduction

Under Indiana Code 36-7-14-13, the Redevelopment Commission (Commission, RC) must prepare an Annual Report outlining the activities of the Commission, the members, and the expenditures made during 2016. The following is a summary of the year and then a recap of each month. A list of goals for 2016, and the budget/expenditures for the year follows.

## 2016 HIGHLAND REDEVELOPMENT COMMISSION

### Annual Report Narrative

#### Summary of 2016

The Redevelopment Commission (RC, Commission) made significant progress in a number of areas in 2016. Using a 2014 \$2 million-dollar bond, the Commission purchased property in the downtown Redevelopment Area I for future redevelopment, and has been engaged in negotiations for additional parcels. The Commission has moved forward with the Town Theatre renovation project, and through their project architect, completed preliminary plans and construction drawings and put the project out for bid, which were due in mid-January, 2017. The Commission has worked with the Town Theatre Board and the South Shore Convention and Visitor's Authority to obtain a \$50,000 state grant to refurbish the theatre's marquee and façade. The Commission worked with CGI, Inc. out of Rochester, NY to produce a series of promotional videos on various aspects of the town. The Commission continued planning an Art and Cultural District, as well as began plans to create a new office complex, anchored by a veterinary surgical center on Main Street, a new Industrial Park at Kennedy Avenue and Main Street and a new senior housing development. The Façade Improvement Grant program provided reimbursement for projects at 8411, 8836, and 8020 Kennedy Avenue and granted preliminary approval for projects to initiate renovations at 8630 Kennedy Avenue and 2929 Highway Avenue.

Highland Main Street Bureau (HMS), a Committee under the Redevelopment Commission, had many accomplishments in 2016. HMS members have logged many hours volunteering for numerous events, including the third annual Car Cruise, organizing Musicians at the Farmers' Market, the Festival of the Trail, Art Displays, creation of town Poet Laureate position, creation of a Sculpture and Art tour in Downtown Highland, sidewalk poetry displays and partnered with the RC and the Highland Community Foundation to obtain two \$500 grants from the Legacy Foundation and the NW Indiana Forum, respectively.

The following is a summary of Commission activities for each month in 2016.

#### January 2015

At their January 13, 2016, Public Meeting, the Commissioners postponed action on *Resolution 2016-01, A Resolution of the Highland Redevelopment Commission Approving a Retainer Agreement for Financial Advisory Services and General Redevelopment Consulting to the Highland Redevelopment Commission for 2016*, provided a financial consulting contract with Cender & Co. Two resolutions passed: *Resolution 2016-02, a Resolution of the Highland Redevelopment Commission to Provide Preliminary Approval for an Application by Ms. Abigail Renie for a Façade Improvement Grant for Property Located at 8836 Kennedy Avenue and Reducing the Amount of the Request to Reflect the Deletion of General Contracting Services Provided by the Owner*; and *Resolution 2016-03, A Resolution Authorizing Compensation for Certain Employees to be Derived from the Proper Fund of the Redevelopment Department of the Town of Highland, Lake County, Indiana*. The Commission also approved a motion to schedule February 10, 2016 as the Date to Hold Two Public Hearings to amend two Declaratory Resolutions which will remove and then reinstate properties from the Commercial Corridors Redevelopment Area II Allocation Area. At the Study Session, the Director reported on the 2016 Kiosk Leasing Plan, ongoing lease negotiations with two Jewett Street tenants, and the Building Commissioner's request for a stabilization plan for the Town Theatre.

At the January 27, 2016 Study Session, the Commission discussed a tax abatement request for 8845 Kennedy Avenue, as well as an update on structural engineering and schematic design of the Town Theatre. The Commission reviewed the proposed applications for the 2016 Kiosk and Façade Improvement Grant (FIG) programs. The Director updated the Commission on the status of replacing the North Kennedy Avenue bridge and repairs being made by the incoming coffee shop at 2815 Jewett, as well as a request to lease the Commission-owned parking lot on Kennedy Avenue. Finally, the Commissioners reviewed proposals for an engineering study at Kennedy Avenue and Main Street.

#### February 2016



The Town Council appointed the following to the Commission for 2016: Greg Kuzmar, Kathy DeGuilio-Fox, Bill Leep, Ed Dabrowski, and Councilman Bernie Zemen. At the Public Meeting of February 10, 2016, the Commission approved the following slate of officers: President Greg Kuzmar, Vice President Kathy DeGuilio-Fox, and Secretary Ed Dabrowski. The Commissioners heard from a town business owner concerning a possible façade improvement grant for property at 8020 Kennedy Avenue. The Commission passed *Resolution 2016-01, a Resolution of the Highland Redevelopment Commission Authorizing a Contract with SEH of Indiana to Provide an Engineering Study for the Northwest Quadrant of Kennedy Avenue and Main Street*. Following public hearings, the Commissioners approved two resolutions: *Resolution 2016-04, A Resolution of the Town of Highland Redevelopment Commission Confirming Resolution No. 2015-17 of the Redevelopment Commission Amending the Declaratory Resolution for the Purpose of Removing Certain Real Property Individual Components from the Highland Commercial Corridors Allocation Area*; and, *Resolution 2016-05, A Resolution of the Town of Highland Redevelopment Commission Confirming Resolution No. 2015-17 of the Redevelopment Commission Amending the Declaratory Resolution for the Purpose of Expanding Certain Real Property Individual Components from the Highland Commercial Corridors Allocation Area*. The Commissioners also approved the Commission's 2016 meeting schedule, as well as the 2016 Kiosk and Façade Improvement Grant applications. At the study session prior to the Public Meeting, the Commission was introduced to a representative of the owners of 8630 Kennedy Avenue about possibly selling the property to the Commission, as well as ongoing efforts to acquire the property at 8620 Kennedy Avenue. At the Study Session following the Public Meeting, the Director also informed the Commission about ongoing repairs at 2815 Jewett, the status of Art and Cultural District plan, and possible lessees for 2811 Jewett. The Commissioners began their review of the Commission's 2016 Goals and received an update on the Town Theatre.

The Study Session of February 24, 2016 was cancelled.

March 2016

At their public meeting on March 9, 2016, the Commission tabled Resolutions 2016-06 and 2016-07, regarding agreements for Financial and Legal Services, respectively. Two resolutions were passed: *Resolution 2016-08, A Resolution of the Highland Redevelopment Commission Authorizing a Contract with Thunder Road Productions for Car Cruise Consulting and Organizational Services*; and *Resolution #2016-09, A Resolution of the Highland Redevelopment Commission to Provide Preliminary Approval for an Application by Mr. Dan Lewis for a Façade Improvement Grant for Property Located at 8020 Kennedy Avenue*. The Commission also approved their 2016 Goals and payment for musicians for the 2016 Street Market schedule. At the study session following the meeting, Commissioners received reports on the Town Theatre, Art and Cultural District project updates, and a proposed Highland Main Street public art project.

The Town Council appointed Dominic Noce as Redevelopment Commissioner, replacing Town Councilman Bernie Zemen.

At the March 23, 2016 Study Session, the Commission met with representatives of SEH, concerning possible financial services, as well as the status of the draft Art and Cultural District report and the engineering study at Kennedy and Main. The Commissioners also discussed the proposed 2016 legal service contract with Attorney Carol Green-Fraleay. The Commission then received updates on the following: Town Theatre; the proposed Town Theatre Explorer program; the status of the possible purchase of 8630 Kennedy; a Housing Study intern; the proposed HMS public art project; the HMS Poet Laureate program; the status of the North Kennedy Avenue bridge replacement; possible state grant opportunities; the possible increase in hours and related costs for the Redevelopment Assistant position; and, proposed changes to the FIG project at 8020 Kennedy.

April 2016

The public meeting on April 13, 2016 was cancelled.

At a special meeting held on April 27, 2016, the commission once again tabled Resolutions 2016-06 and 2016-07. Four resolutions were approved: *Resolution #2016-10, An Exigent Resolution Providing for the Transfer of Appropriation Balances From and Among Major Budget Classifications in the Redevelopment General Fund as*

*Requested by the Proper Officer and Forwarded to the Redevelopment Commission; Resolution #2016-11, A Resolution Regarding the Disposition of the Commercial Corridor Allocation Area fund and the Highland Downtown Allocation Area Fund, and Action to Authorize Their Reconciliation; Resolution #2016-12, A Resolution of the Highland Redevelopment Commission to Provide Reimbursement for a Façade Improvement Grant to Malo Properties, LLC (Mr. Mark Machnic) for Property Located at 8411 Kennedy Avenue; and, Resolution #2016-13, A Resolution of the Highland Redevelopment Commission Ratifying a Contract with Torrenge Engineering For ALTA Boundary Survey Services for Properties Located at 8618, 8610, & 8612 Kennedy Avenue.*

At the study session prior to the public meeting, the Director advised the Commission on a proposed “Pop-Up” Theatre project, which would be interested in leasing one of the Commission-owned buildings on Kennedy Avenue, as well as the possible purchase of 8620 Kennedy Avenue. The Commissioners were updated on the status of the ongoing Kennedy and Main Street engineering study. At the study session following the public meeting, the Commission met with prospective brewery owners interested in possibly looking for a location in south Lake County. The Director reported on the status of the revised Arts and Cultural District study and the Town Theatre Explorer program.

#### May 2016

The Commission meeting scheduled for May 11, 2016 was cancelled and rescheduled for May 25, 2016. At meeting on May 25<sup>th</sup>, the Commission once again tabled Resolution 2016-07. Six resolutions were approved: Resolution #2016-06, *A Resolution of the Highland Redevelopment Commission Approving a Retainer Agreement for Financial Professional Services and General Redevelopment Consulting to the Highland Redevelopment Commission for 2016 with SEH of Indiana*; Resolutions #2016-14, #2016-15 & #2016-16, *Resolutions of the Highland Redevelopment Commission Concerning the 2017 Budget Year Determination for Tax Increment for the Highland Acres Allocation Area, the Downtown and North Kennedy Avenue Allocation Area, and the Highland Commercial Corridors Allocation Area, respectively*; Resolution #2016-17, *A Resolution Expressing the Interest of the Redevelopment Commission in Optioning and/or Making a Purchase of Real Property Located at 8620 Kennedy Avenue and Authorizing Appraisals on this Property, Pursuant to IC 36-7-14-12.2(A)(1) and IC 36-7-14-12.2(A)(12.)*; and, Resolution #2016-18, *A Resolution of the Highland Redevelopment Commission to Enter into an Agreement with Tom Byelick to Lease 8610 Kennedy Avenue for a Theatre of Convenience subject to a Positive Inspection and Occupancy Permit by the Building Commissioner.*

At the study session prior to the public meeting, the Commission was updated by Attorney Green-Fraley as to the status and legal options available for the possible purchase of 8620 Kennedy Avenue. The Commission asked the Director and Councilman Bernie Zemen to meet with the owners of the property to find out the current status of the property and whether the owners were entertaining multiple offers or closing on an offer. At the study session following the public meeting, the Director reported on a request for an additional bike rack downtown and a meeting with a possible developer at Osbourne and Highway. The Director was also advised by counsel to seek an antique dealer to obtain estimates for certain surplus property items.

#### June 2016

At the Public Meeting of June 8, 2016, the Commissioners approved one resolution: Resolution #2016-07, *A Resolution of the Highland Redevelopment Commission Approving an Agreement for Legal Services to the Highland Redevelopment Commission for 2016 with Green & Kuchel, P.C.* At the study session prior to the public meeting, the commission met with a representative of SEH to discuss the engineering study of Main Street and Kennedy Avenue, as well as the Art and Cultural District report. The commissioners also discussed a new downtown bike rack and a proposed façade grant application for 2929 Highway Avenue. At the study session following the public meeting, the commission reviewed the status of real estate appraisals at 2711 and 2717 Condit Street, the acceptance

of an offer from a private party on property at 8630 Kennedy, and discussed possible properties in the proposed Art and Cultural District to purchase, pursuant to a request by the Town Council.

At the June 22, 2016 Special Meeting and Study Session, the commission approved two resolutions: Resolution #2016-20, *A Resolution of the Highland Redevelopment Commission Ratifying a Contract with ATC for Geotechnical Engineering Exploration for Properties Located at 8618, 8610 & 8612 Kennedy Avenue*; and, Resolution #2016-21, *A Resolution of the Highland Redevelopment Commission to Provide Reimbursement for a Façade Improvement Grant to Abigale Renie for Property Located at 8836 Kennedy Avenue*. The commission also approved the purchase of a bicycle rack, to be installed on Jewett Street. At the study session prior to and after the public meeting, the commission discussed possible properties in the proposed Art and Cultural District to purchase, pursuant to a request by the Town Council, as well as implementation priorities within the Art and Cultural District Implementation Plan.

July 2016

At the Public Meeting of July 13, 2016, the Commissioners approved one resolution: Resolution #2016-19, *A Resolution of the Highland Redevelopment Commission Providing Preliminary Approval to Mr. Thomas Porter's Request for a Façade Improvement Grant for 2929 Highway Avenue along with Exhibit A which provides a visual representation of the type of material with the color (silver-toned) that will be utilized for the project. In addition, the lower portion of where the existing door is currently located will be filled in with limestone once it is removed*. At the study session prior to the public meeting, the Commission met with a representative of Retown, concerning a possible development at Osbourne and Highway Avenue. At the study session following the public meeting, the Commission discussed the Retown presentation, as well as getting updates on a possible façade improvement grant proposal at 8630 Kennedy. The commissioners also received updates on the possible purchase of 8620 Kennedy and 2711/2717 Condit, and also attempts to lease 8610 Kennedy Avenue.

During the regularly scheduled Study Session on July 27, 2016, Commissioners were updated on ongoing property purchase negotiations, and discussed the Main Street and Kennedy Avenue engineering project and possible property acquisition in the proposed Art and Cultural District. The Commission President and the Director advised the Commission that the Town Theatre architect had almost concluded Phase II of their work, which would be followed by Construction Design. The Director also advised the Commission on plans by Highland Main Street to hold their annual Festival of the Trail in October, as well as a possible development at the northwest corner of Main and Indianapolis Blvd. The Commission also reviewed the plans for the proposed bridge replacement on North Kennedy Avenue.

August 2016

At the regularly scheduled Public Meeting of August 10, 2016, the Commission approved three resolutions: Resolution 2016-22, *A Resolution of the Highland Redevelopment Commission Ratifying the Purchase of a Bicycle Rack for the Downtown*; Resolution 2016-23, *A Resolution Expressing the Interest of the Redevelopment Commission in Optioning and/or Making a Purchase of Real Property Located at 8608 Kennedy Avenue and Authorizing Appraisals on this Property, Pursuant to IC 36-7-14-12.2(A)(1) and IC 36-7-14-12.2(A)(12)*; and, Resolution 2016-24-A, *A Resolution of the Highland Redevelopment Commission Authorizing the Sale of Personal Property Obtained from Real Estate Purchases*. At the study session prior to the public meeting, the Commission discussed with the Commission's attorney the procedures for eminent domain, and were updated on the status of 8630 Kennedy and on the possible purchase of 8620 Kennedy and 2711/2717 Condit. At the study session following the public meeting, the Commission received an update on the Town Theatre project and on the proposed 2017 Budget.

At the regularly scheduled Study Session of August 24, 2016, the Commission's attorney presented to the commissioners an overview of the eminent domain procedure. The Commission President updated the commission on Phase II of the Town theatre project. The commission reviewed the status of ongoing purchase efforts for 8620 Kennedy, 2711/2717 Condit and 8608 Kennedy, as well as an update on 8630 Kennedy. The commission also

discussed a proposed façade improvement grant for 2911 Jewett, the new Sculpture and Art Walk project, an update on improvements and a ribbon-cutting at the Highland Rookery, the 2017 Budget and the proposed development at the northwest quadrant of Main Street and Indianapolis Blvd.

#### September 2016

Commissioners met for their regularly scheduled Public Meeting and Study Session on September 14, 2016 and Members carried out their regular business of approving minutes and claims. At the study sessions prior to the public meeting, the Commission discussed a proposed Façade Improvement Grant for the new owners of 8630 Kennedy Avenue, as well as reviewed the completion of Phase II of the Town Theatre project. At the study session after the public meeting, the commission reviewed the 2017 Budget and discussed the bonding process with the Commission Attorney and Highland Clerk-Treasurer.

At the regularly scheduled Study Session of September 28, 2016 the Commissioners took part in a ribbon-cutting ceremony at the Highland Rookery and received an update on the Town theatre project that Phase III had begun. The Commissioners received updates on the ongoing property purchases of 2820 and 2808 Kennedy and 2711/2717 Condit, as well as the Sculpture and Art Walk and the proposed development at Main Street and Indianapolis Blvd. The Director also updated the Commission on the Façade Improvement Grant project at 2929 Highway.

#### October 2016

Commissioners met for their Public Meeting on October 12, 2016 and approved the following motions: a motion to provide the authority to the Commission's Attorney to negotiate a purchase offer with the owners and/or their representatives of 8620 Kennedy Avenue and 2711 & 2717 Condit Street; and, a motion to provide the authority to the Commission's Attorney to negotiate an initial purchase offer with the owner or his/her representative of 8608 Kennedy Avenue. During the study session prior to the public meeting, the Commission discussed ongoing attempts to purchase property, and at the study session after the public meeting, the Commissioners discussed inviting back Retown for a presentation and received an update on the Town Theatre project.

At the regularly scheduled Study Session on October 26, 2016 the Commissioners received an update from the Director on the Town Theatre proposed bidding schedule, as well as the status of the ongoing property purchase proposals for 8608 Kennedy, 8620 Kennedy and 2711/2717 Condit. The Commission reviewed a Façade Improvement Grant application from the owners of 8630 Kennedy and received an update on the project at 2209 Main Street.

#### November 2016

At the November 9, 2016 regularly scheduled public meeting, the Commission approved two resolutions. The resolutions were: *Resolution 2016-24, a Resolution of the Highland Redevelopment Commission Authorizing to Enter into a Contract with the Libman Group for Consulting Services for the Town Theatre*; and, *Resolution 2016-25, A Resolution of the Highland Redevelopment Commission to Provide Preliminary Approval for an Application by The Hydrant (Paul and Mindy Trzeciak) for a Façade Improvement Grant for Property Located at 8630 Kennedy Avenue*. During the study session prior to the public meeting, the Commission discussed ongoing attempts to purchase property at 8608 Kennedy, 8620 Kennedy, and 2711/2717 Condit, and at the study session after the public meeting, the Commissioners discussed contacting bond counsel for the Town Theatre project.

The regularly scheduled Study Session of November 23, 2016 was cancelled due to the Thanksgiving Day holiday.

#### December 2016

At their regularly scheduled Public Meeting on December 14, 2016, the Commission approved two resolutions: *Resolution 2016-26, a Resolution of the Highland Redevelopment Commission to Provide Reimbursement for a Façade Improvement Grant to Mr. Dan Lewis for Property Located at 8020 Kennedy Avenue*; and, *Resolution 2016-27, A Resolution of the Highland Redevelopment Commission Ratifying a Contract and Counter Offers to Purchase the Real Estate Known as 8620 Kennedy Avenue, Highland, Indiana and Located in the Theatre District A/K/A the Arts and Cultural District of Highland, Indiana*. Also, at the meeting, the Commissioners approved the following:

approved payments for Musicians at the Farmers' Market in 2017; approved a motion to direct the Redevelopment Director to Prepare a Request for Proposals for a Market Study to Identify the Need for Senior Housing in Highland, Indiana; and, approved a motion to Accept the Preliminary Site Assessment Report for Kennedy Avenue & Main Street in Highland, Indiana.

At the study session prior to the public meeting, Commissioners discussed possible tax increment financed projects and an update on the possible purchase of 2711 and 2717 Condit. At the study session after the public meeting, the Commission were updated on the status of the Town Theatre bid process, the façade grant project at 8630 Kennedy and attempts to get appraisals of 8608 Kennedy.

The regularly scheduled Study Session of December 28, 2016 was cancelled due to the holidays.

**2016 Redevelopment Commission Goals**

- |   |                       |
|---|-----------------------|
| 1. Consolidation of Properties for Future Development   |                       |
| A. Continue to acquire appraisals on Priority List Properties                                     | 4th Q                 |
| B. Conduct appraisals on properties   | 4th Q                 |
| C. Begin Acquisition Process  | 4th Q                 |
| 2. Town Theatre (Capital Improvements)  |                       |
| A. Demolish theatre roof and side west of the lobby   | 1st Q                 |
| B. Review theatre schematic design  | 2nd Q                 |
| C. Review cost to rehab theatre   | 3rd Q                 |
| C. Receive Approval from Town Council to Bond   | 3rd Q                 |
| F. Hire a General Contractor and Begin Renovation   | 3rd Q                 |
| 3. Town Theatre (Operations)  |                       |
| A. Attend meetings of the Board and coordinate between the<br>Commission and the Board            | 1st Q<br>On-<br>going |
| B. Assist with formulating and distribution of agendas  | On-<br>going          |
| C. Work with committees and volunteers  | On-<br>going          |
| 4. Façade Improvement Grant Program   |                       |
| A. Allocate Initial dollars for 2016 and review application                                       | 1st Q                 |
| B. Develop Design Capability Resources to Provide Creative<br>Support to Potential New Applicants | 3rd Q                 |
| D. Develop a "library" of Design Renderings to be Used to<br>Provide Direction to New Applicants  | 3rd Q                 |
| E. Fund at least two FIG projects   | 4th Q                 |
| 5. Highland Main Street   |                       |
| A. Recruit New members  | 1st Q<br>On-<br>going |
| B. Follow HMS Goals for 2015  | going                 |
| 6. Improve the Appearance of Property in Highland   |                       |
| A. Meet with at Least One Owner in Highland to See if a Site<br>Can Be Rehabbed                   | 3rd Q                 |
| B. If Tax Abatement is an Option, Complete the Process  | 4th Q                 |
| C. Retrofit lighting in Downtown Highland   | 4th Q                 |
| 7. Complete Plans for an Art and Cultural District in the Downtown                                |                       |

- |  |     |       |
|--|-----|-------|
| A. Review Art & Cultural District Plan developed by SHE  | SHE | 1st Q |
| B. Decide on final Plan  |     | 2nd Q |
| C. Submit Plan to NIRPC  |     | 2nd Q |
| D. Begin to acquire land in the district, if directed by Town Council  |     | 1st Q |
| E. Apply for construction funding, if available from NIRPC   |     | 4th Q |
|  |     |       |
| 8. Plan a New Business Park on Kennedy Avenue and Main Street  |     |       |
| A. Sign contract with SHE to perform engineering work  |     | 1st Q |
| B. Determine the amount of developable land available  |     | 2nd Q |
| C. If sufficient to develop a business park, begin discussions with<br>with a developer  |     | 3rd Q |
| D. If not enough land, determine whether the public works facility<br>would be a good fit  |     | 3rd Q |
|  |     |       |
| 9. Work with Plan Commission on these Topics:  |     |       |
| A. Add Redevelopment Area II Design Standards to Code  |     | 3rd Q |
| B. Review and Revise where necessary, Design Standards<br>for Redevelopment Area I   |     | 3rd Q |
| C. Review a portion of R-3 Zoned Properties, Add to Acquisition<br>List, and Pursue Purchase, if warranted   |     | 4th Q |
|  |     |       |
| 10. Actively Pursue Senior Housing for Highland  |     |       |
| A. Continue to work with Commercial Realtor to locate a possible<br>developer for senior housing   |     | 2nd Q |
| B. Offer incentives, if applicable   |     | 3rd Q |
|  |     |       |
| 11. Explore Idea of a Master Developer for Portions of the Redevelopment Areas   |     | 3rd Q |
|  |     |       |
| 12. Examine, Study, and Survey Downtown Rental Units   |     |       |
| A. Hire an intern and provide a stipend to conduct a survey of<br>downtown rental units  |     | 2nd Q |
| B. Develop an interview instrument   |     | 2nd Q |
| C. Conduct survey  |     | 3rd Q |
| D. Resent results to the Redevelopment Commission  |     | 4th Q |
|  |     |       |
| 13. Establish a plan to review each building owned by the Commission<br>after the present lessee vacates the property and before a new<br>lessee leases the property |     | 3rd Q |

**AMOUNT OF FUNDS ON HAND**  
**AT THE CLOSE OF THE 2016 CALENDAR YEAR**



04/05/2017 EXPENDITURE REPORT FOR HIGHLAND PERIOD ENDING 12/31/2016

GL NUMBER	DESCRIPTION	2016 ORIGINAL BUDGET	BUDG-AMOUNT	DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY FOR MONTH 12/31/16
Fund 094 - Redevelopment-General									
Dept 0000									
GROUPING VALUE '10000'S									
094-0000-11101	REDEV GEN COMMISSION SALARIES	2,520.00	2,520.00	2,433.94	0.00	0.00	86.06	96.58	210.00
094-0000-11102	REDEV GEN SALARIES	21,540.00	24,246.80	23,644.68	0.00	0.00	602.12	97.52	1,978.64
094-0000-11107	REDEV GEN REDEV DIRECTOR SALARY	62,513.00	63,145.10	63,145.10	0.00	0.00	59.90	99.91	4,861.50
094-0000-11116	REDEV GEN PERSONAL TEMPORARY SEF	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-11134	REDEV GEN RECORDING SECRETARY	624.00	624.00	624.00	0.00	0.00	0.00	100.00	52.00
094-0000-11201	REDEV GEN FICA & MEDICARE	6,431.00	6,956.03	6,803.29	0.00	0.00	152.74	97.80	538.27
094-0000-11209	REDEV GEN PERF	7,002.00	7,156.11	7,072.21	0.00	0.00	83.90	96.83	544.48
094-0000-11210	REDEV GEN PERF ANNUITY BY EMPLOYE	1,976.00	1,977.77	1,894.29	0.00	0.00	23.48	96.78	145.84
GROUPING VALUE '10000'S		105,506.00	106,625.71	105,637.51	0.00	0.00	1,088.20	99.05	8,330.73
GROUPING VALUE '20000'S									
094-0000-20003	MISC SUPPLIES	3,000.00	3,623.66	1,175.76	0.00	655.77	1,792.13	50.54	44.79
094-0000-20004	MAIN STREET SUPPLIES	3,000.00	3,000.00	1,695.30	0.00	0.00	1,300.70	56.54	275.00
GROUPING VALUE '20000'S		6,000.00	6,623.66	2,875.06	0.00	655.77	3,092.83	53.31	319.79
GROUPING VALUE '30000'S									
094-0000-31001	REDEV GEN LEGAL FEES	18,000.00	22,250.00	15,480.00	0.00	2,000.00	4,770.00	78.56	2,376.00
094-0000-31003	CONSULTANT FEES	27,000.00	31,947.15	20,782.07	0.00	11,017.50	147.58	99.54	0.00
094-0000-31004	REDEV GEN TUITION/DEVELOPMENT	3,000.00	5,000.00	3,353.27	0.00	55.00	1,591.73	68.17	94.40
094-0000-32001	REDEV GEN POSTAGE	500.00	500.00	60.48	0.00	0.00	439.52	12.10	0.00
094-0000-32002	REDEV GEN TRAVEL EXPENSES	2,000.00	2,000.00	615.52	0.00	589.39	795.09	60.25	14.38
094-0000-33001	REDEV GEN LEGAL NOTICES	500.00	500.00	85.51	0.00	0.00	414.49	17.10	0.00
094-0000-33002	REDEV GEN PRINTING	4,000.00	1,500.00	619.76	0.00	0.00	880.24	41.32	55.00
094-0000-34001	REDEV GEN BOND PREMIUM	250.00	790.00	875.00	0.00	(270.00)	185.00	76.58	0.00
094-0000-34023	REDEV GEN MEDICAL/DENTAL PREM	12,000.00	13,655.79	13,655.79	0.00	0.00	0.00	100.00	1,393.03
094-0000-34043	REDEV GEN LIFE INSURANCE PREM	150.00	150.00	96.24	0.00	0.00	53.76	64.16	6.64
094-0000-35008	UTILITIES	10,000.00	7,250.00	1,136.55	0.00	196.32	5,217.13	18.38	127.46
094-0000-39001	REDEV GEN SUBSCRIPTIONS & DUES	3,000.00	3,750.00	595.00	0.00	2,750.00	405.00	89.20	0.00
094-0000-39003	REDEV GEN PUBLIC RELATIONS	3,000.00	2,344.21	45.00	0.00	0.00	2,299.21	1.92	0.00
094-0000-39004	KIOSK DESIGN	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-39020	INFO & COMM TECH SERVICE	10,000.00	10,000.00	9,331.00	0.00	0.00	669.00	93.31	0.00
094-0000-39030	MAIN STREET PROF SERVICES	7,000.00	7,000.00	4,678.77	0.00	0.00	2,321.23	66.84	0.00
GROUPING VALUE '30000'S		101,400.00	106,637.15	71,409.96	0.00	16,338.21	20,888.98	80.77	4,066.91
Total Dept 0000		212,906.00	221,886.52	179,902.53	0.00	16,993.98	24,990.01	88.74	12,717.43
Fund 094 - Redevelopment-General :									
TOTAL EXPENDITURES		212,906.00	221,886.52	179,902.53	0.00	16,993.98	24,990.01	88.74	12,717.43

04/05/2017 EXPENDITURE REPORT FOR HIGHLAND  
PERIOD ENDING 12/31/2016

GL NUMBER	DESCRIPTION	2016 ORIGINAL BUDGET	BUDG-AMOUNT	DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY FOR MONTH 12/31/16
Fund 096 - Redevelopment Capital									
Dept 0000									
GROUPING VALUE '30000'S									
096-0000-31005	REDEV CAP ENGR & ARCHITECTURE	20,000.00	332,184.00	250,943.43	0.00	74,986.45	6,742.12	97.97	13,421.90
096-0000-31006	REDEV CAP BOND SALE PROF SVC	15,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00	0.00
096-0000-31007	REDEV CAP MAINTENANCE/REPAIR	10,000.00	17,500.00	14,857.69	0.00	1,639.67	1,002.64	94.27	353.76
096-0000-31008	REDEV CAP TREE REPLACEMENT	6,000.00	6,000.00	840.00	0.00	0.00	5,160.00	14.00	0.00
096-0000-34002	FACADE IMPROVEMENT FUND	100,000.00	208,711.86	35,533.92	0.00	0.00	173,177.94	17.03	7,968.23
096-0000-39019	OTHER LEGAL SERVICES (ACQUISITION)	0.00	21,045.00	5,287.82	0.00	0.00	15,757.18	25.13	1,818.00
096-0000-39025	PROPERTY APPRAISAL SERVICES	0.00	1,500.00	1,000.00	0.00	0.00	500.00	66.67	0.00
096-0000-39026	DEMOLITION SERVICES	0.00	23,415.00	0.00	0.00	0.00	23,415.00	0.00	0.00
096-0000-39311	MISC-RED/CAP PROPERTY TAXES	0.00	3,955.00	3,130.90	0.00	0.00	824.10	79.16	0.00
GROUPING VALUE '30000'S		151,000.00	620,310.86	311,593.76	0.00	76,138.12	232,578.98	62.51	23,561.89
GROUPING VALUE '40000'S									
096-0000-40000	REDEV CAP OPTION TO PURCHASE	87,151.00	87,151.00	0.00	0.00	0.00	87,151.00	0.00	0.00
096-0000-40001	LAND PURCHASE	24,000.00	1,081,072.16	244,345.20	0.00	0.00	836,726.96	22.60	244,345.20
096-0000-40008	LAND COMPLIANCE & CONTROL	0.00	21,250.00	73.00	0.00	0.00	21,177.00	0.34	0.00
096-0000-42001	REDEV CAP WAYFINDING SIGNS	24,000.00	56,503.34	0.00	0.00	0.00	56,503.34	0.00	0.00
096-0000-42002	REDEV CAP DECORATIVE LIGHTING	35,869.00	35,045.00	0.00	0.00	0.00	33,045.00	0.00	0.00
096-0000-45006	REDEV CONSTR BENCHES & RECEPIA	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
GROUPING VALUE '40000'S		169,000.00	1,280,061.50	244,418.20	0.00	0.00	1,035,643.30	19.09	244,345.20
Total Dept 0000		320,000.00	1,900,372.36	556,011.96	0.00	76,138.12	1,268,222.28	33.26	267,907.09
Fund 096 - Redevelopment Capital:									
TOTAL EXPENDITURES		320,000.00	1,900,722.36	556,361.96	0.00	76,138.12	1,268,222.28	33.26	267,907.09

04/05/2017 EXPENDITURE REPORT FOR HIGHLAND  
 PERIOD ENDING 12/31/2016

GL NUMBER	DESCRIPTION	2016 ORIGINAL BUDGET	BUDG-AMOUNT	DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BUDG USED	ACTIVITY FOR MONTH 12/31/16
Fund 101 - REDEVELOPMENT BND & INT NON-EXEMPT									
Dept 0000									
GROUPING VALUE '30000'S									
101-0000-39011	REDEV BD PAYMENT OF PRINCIPAL	210,000.00	210,000.00	210,000.00	0.00	0.00	0.00	100.00	0.00
101-0000-39012	REDEV BD PAYMENT OF INTEREST	37,118.00	37,118.00	37,117.50	0.00	0.00	0.50	100.00	0.00
101-0000-39013	REDEV PAYING AGENT FEE	350.00	350.00	0.00	0.00	0.00	350.00	0.00	0.00
GROUPING VALUE '30000'S		247,468.00	247,468.00	247,117.50	0.00	0.00	350.50	99.86	0.00
Total Dept 0000		247,468.00	247,468.00	247,117.50	0.00	0.00	350.50	99.86	0.00
Fund 101 - REDEVELOPMENT BND & INT NON-EXEMPT:									
TOTAL EXPENDITURES		247,468.00	247,468.00	247,117.50	0.00	0.00	350.50	99.86	0.00
TOTAL EXPENDITURES - ALL FUNDS		780,374.00	2,370,076.88	983,361.99	0.00	93,132.10	1,293,562.79	45.41	280,624.52

**2015 LAKE COUNTY AUDITOR'S**  
**CERTIFICATE OF TAX DISTRIBUTION**

June 22, 2016

County Auditor's Certificate of Tax Distribution  
 Lake County, Indiana

Prescribed by the State Board of Accounts

Prepare Four Copies:

1. Taxing Unit
2. County Treasurer
3. County Auditor
4. SBTC

I hereby certify that I have this day issued Warrant No. 1091900 on the Treasurer of Lake County, Indiana, in favor of Highland Redevelopment of Highland Redevelopment on account of taxes due said governmental unit as follows: 343,899.29 870739

Name of Fund	State Number	Taxes				Local Option	Total	Deductions			Net Total Distributed
		General Property	Excise Tax	Financial Institutions	Advances			Advance Excise	Exemption of Records	0.607-2% Cap Offset Dist.	
658-TIF Highland Acres		46,384.66	514			46,384.66					46,384.66
658-TIF Highland Redevelopment - District		70,311.61	97			70,311.61					70,311.61
658-TIF Highland Corridor		227,203.02	154			227,203.02					227,203.02
Totals		343,899.29				343,899.29					343,899.29

*John E. Peterson*  
 County Auditor

Prescribed by the State Board of Accounts

- Prepare Four Copies:  
 1. Taxing Unit  
 2. County Treasurer  
 3. County Auditor  
 4. SEFC

### County Auditor's Certificate of Tax Distribution

Lake County, Indiana

County Form No. 22 (Rev. 1985)

December 21, 2016

I hereby certify that I have this day issued Warrant No. \_\_\_\_\_ in favor of \_\_\_\_\_ on the Treasurer of Lake County, Indiana, \_\_\_\_\_ of \_\_\_\_\_ Highland Redevelopment \_\_\_\_\_ on account of taxes due said governmental unit as follows:

271,326.51 on account of taxes due said governmental unit as follows:

Name of Fund	State Number	Taxes				Deductions			Net Total Distributed
		General Property	Excise Tax	Financial Institutions	Local Option	Advance Tax	Advance Excise	Examination of Records	
638-TIF Highland Acres	99	46,384.63							46,384.63
638-TIF Highland Redevelopment	98	40,102.05							40,102.05
638-TIF Ifighland Corridor	100	184,839.83							184,839.83
<b>Totals</b>		<b>271,326.51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>271,326.51</b>

12-21  
 E68E11n #

*John C. Helms*  
 County Auditor

**POTENTIAL TAX INCREMENT SURPLUS OR DEFICIT**  
**FISCAL YEAR 2016 FOR HIGHLAND, INDIANA**

**EXHIBIT A.1—HIGHLAND ACRES ALLOCATION AREA**

**EXHIBIT A.2—HIGHLAND DOWNTOWN ALLOCATION  
AREA**

**EXHIBIT A.3—HIGHLAND COMMERCIAL CORRIDORS  
ALLOCATION AREA**

TOWN OF HIGHLAND, INDIANA  
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Acres Allocation Area (026 Highland)  
 Per I.C. 36-7-14-39(b)(4)(A)  
 Dated: March 11, 2015

Determination Criteria	DLGF TIF CODE: T45451 Highland Acres Allocation Area
Allocation Area Real Property Net Assessment <sup>1</sup>	\$ 2,399,175
Allocation Area Personal Property Net Assessment <sup>1</sup>	-
Total Allocation Area Net Assessment <sup>1</sup>	\$ 2,399,175
March 1, 2014 Base Assessment	\$ 1,926,965
Potential Captured Assessed Value <sup>1</sup>	\$ 472,210
Pay 2015 Certified Net Tax Rate	\$ 2,7304
Estimated 2016 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2,7900
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)	3.00%
Estimated Tax Increment (Pay 2016) (Assumption: 95% collection rate)	\$ 12,516
<b>Commission Obligations</b>	
Outstanding Debt Service/Lease Payments (a) (Fiscal Year 2016)	\$ -
Anticipated Cost of Allocation Area Projects/Programs	2,950,000
Total of Commission Obligations	\$ 2,950,000
Estimated Allocation Area Tax Increment (FY 2016)	\$ 12,516
Total of Commission Obligations, Projects and/or Programs through 2016	2,950,000
Tax Increment Balance (Surplus or Deficit)	\$ (2,937,484)
Estimated Potential Captured Assessment <sup>1</sup>	\$ 472,210
Estimated Potential Captured Assessment Required to meet Obligations (Percent)	100%
Estimated Captured Assessment	\$ 472,210
<b>Estimated Uncaptured Assessment</b> (Excess Assessed Value to Overlapping Taxing Units)	\$
Is the Estimated Uncaptured Assessment greater than 200%?	NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:	NO

Notes:

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the March 1, 2014 assessment date.

Prepared by

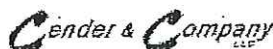




EXHIBIT A.2

TOWN OF HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Redevelopment Area (Downtown) Allocation Area (026 Highland 2)

Per I.C. 36-7-14-39(b)(4)(A)

Dated: March 11, 2015

Determination Criteria	DLGF TIF CODE: T45452 Highland Redevelopment Area (Downtown) Allocation Area
Allocation Area Real Property Net Assessment <sup>1</sup>	\$ 45,116,869
Allocation Area Personal Property Net Assessment <sup>1</sup>	
Total Allocation Area Net Assessment <sup>1</sup>	\$ 45,116,869
 March 1, 2014 Base Assessment	 \$ 39,557,064
Potential Captured Assessed Value <sup>1</sup>	\$ 5,559,805
Pay 2015 Certified Net Tax Rate	\$ 2.7304
Estimated 2016 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2.7900
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)	3.00%
 Estimated Tax Increment (Pay 2016) (Assumption: 95% collection rate)	 \$ 147,363
<u>Commission Obligations</u>	
Outstanding Debt Service/Lease Payments	
(a) (Fiscal Year 2016)	\$ -
Anticipated Cost of Allocation Area Projects/Programs	4,695,500
Total of Commission Obligations	\$ 4,695,500
 Estimated Allocation Area Tax Increment (FY 2016)	 \$ 147,363
Total of Commission Obligations, Projects and/or Programs through 2016	4,695,500
Tax Increment Balance (Surplus or Deficit)	\$ (4,548,137)
 Estimated Potential Captured Assessment <sup>1</sup>	 \$ 5,559,805
Estimated Potential Captured Assessment Required to meet Obligations (Percent)	100%
Estimated Captured Assessment	\$ 5,559,805
 <b>Estimated Uncaptured Assessment</b> (Excess Assessed Value to Overlapping Taxing Units)	 \$
Is the Estimated Uncaptured Assessment greater than 200%?	NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:	NO

Notes:

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the March 1, 2014 assessment date.

Prepared by

*Cender & Company*  
LLC



TOWN OF HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Commercial Corridors Allocation Area (026 Highland 3)  
Per I.C. 36-7-14-39(b)(4)(A)  
Dated: March 11, 2015

	DLGF TIF CODE: T45453 Highland Commercial Corridors Allocation Area
<b>Determination Criteria</b>	
Allocation Area Real Property Net Assessment <sup>1</sup>	\$ 146,048,733
Allocation Area Personal Property Net Assessment <sup>1</sup>	-
Total Allocation Area Net Assessment <sup>1</sup>	\$ 146,048,733
March 1, 2014 Base Assessment	\$ 138,403,290
Potential Captured Assessed Value <sup>1</sup>	\$ 7,645,443
Pay 2015 Certified Net Tax Rate	\$ 2.7304
Estimated 2016 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2.7900
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)	3.00%
Estimated Tax Increment (Pay 2016) (Assumption: 95% collection rate)	\$ 202,642
<b>Commission Obligations</b>	
Outstanding Debt Service/Lease Payments (a) (Fiscal Year 2016)	\$ -
Anticipated Cost of Allocation Area Projects/Programs	3,550,000
Total of Commission Obligations	\$ 3,550,000
Estimated Allocation Area Tax Increment (FY 2016)	\$ 202,642
Total of Commission Obligations, Projects and/or Programs through 2016	3,550,000
Tax Increment Balance (Surplus or Deficit)	\$ (3,347,358)
Estimated Potential Captured Assessment <sup>1</sup>	\$ 7,645,443
Estimated Potential Captured Assessment Required to meet Obligations (Percent)	100%
Estimated Captured Assessment	\$ 7,645,443
<b>Estimated Uncaptured Assessment</b> (Excess Assessed Value to Overlapping Taxing Units)	\$ -
Is the Estimated Uncaptured Assessment greater than 200%?	NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body.	NO

Notes:

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the March 1, 2014 assessment date.

Prepared by

Cender & Company LLC



**AMOUNT OF TAX INCREMENT REVENUES REQUIRED FOR:**

**EXHIBIT B.1—ECONOMIC DEVELOPMENT PLAN FOR THE  
HIGHLAND ACRES ECONOMIC DEVELOPMENT AREA**

**EXHIBIT B.2—REDEVELOPMENT PLAN FOR THE  
HIGHLAND (DOWNTOWN) REDEVELOPMENT AREA**

**EXHIBIT B.3—REDEVELOPMENT PLAN FOR THE  
HIGHLAND COMMERCIAL CORRIDORS REDEVELOPMENT  
AREA**

EXHIBIT B.1

HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION

Economic Development Plan for the Highland Acres Economic Development Area:  
Highland Acres Allocation Area

DISCLOSURE OF CONTRACTUAL OBLIGATIONS AND DEBT SERVICE

1. Describe the obligation (as defined by IC 6-1-1-21.2-6.6) to be paid from the tax increment revenues.

The Commission currently does not have any outstanding debt service to be paid from tax increment. However, the Commission intends to use tax increment generated to pay for projects and programs identified in the Economic Development Plan for the Highland Acres Economic Development Area (APPENDIX B: Plan Budget).

2. List the effective dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

3. List the expiration or termination dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

4. Is the contractual obligation or debt service supported by revenues other than tax increment revenues?  
If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

No \_\_\_\_\_

5. List the amount of tax increment revenues required for the obligations described above.

<u>Plan projects and programs, as estimated</u>	<u>\$ 3,170,000.00</u>
<u>Total:</u>	<u>\$ 3,170,000.00</u>

EXHIBIT B.2

HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION

Redevelopment Plan for the Highland (Downtown) Redevelopment Development Area:  
Highland (Downtown) Allocation Area

DISCLOSURE OF CONTRACTUAL OBLIGATIONS AND DEBT SERVICE

1. Describe the obligation (as defined by IC 6-1.1-21.2-6.6) to be paid from the tax increment revenues.

The Commission currently does not have any outstanding debt service to be paid from tax increment. However, the Commission intends to use tax increment generated to pay for projects and programs identified in the Redevelopment District Comprehensive Plan, Chapter 7-Implementation Plan. Project and programs have been estimated.

2. List the effective dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

3. List the expiration or termination dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

4. Is the contractual obligation or debt service supported by revenues other than tax increment revenues?  
If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

No \_\_\_\_\_

5. List the amount of tax increment revenues required for the obligations described above.

<u>Plan projects and programs, as estimated</u>	<u>\$ 5,000,000.00</u>
<u>Total:</u>	<u>\$ 5,000,000.00</u>

EXHIBIT B.3

HIGHLAND, INDIANA.  
HIGHLAND REDEVELOPMENT COMMISSION

Redevelopment Plan for the Highland Commercial Corridors Redevelopment Development Area:  
Highland Commercial Corridors Allocation Area

DISCLOSURE OF CONTRACTUAL OBLIGATIONS AND DEBT SERVICE

1. Describe the obligation (as defined by IC 6-1.1-21.2-6.6) to be paid from the tax increment revenues.

The Commission currently does not have any outstanding debt service to be paid from tax increment. However, the Commission intends to use tax increment generated to pay for projects and programs identified in the Economic Redevelopment Plan for the Highland Commercial Corridors Redevelopment Area (APPENDIX D: Plan Budget).

2. List the effective dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

3. List the expiration or termination dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

4. Is the contractual obligation or debt service supported by revenues other than tax increment revenues?  
If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

No

5. List the amount of tax increment revenues required for the obligations described above.

<u>Plan projects and programs, as estimated</u>	<u>\$ 4,325,000.00</u>
<u>Total:</u>	<u>\$ 4,325,000.00</u>

**HIGHLAND, INDIANA**  
**PARCEL DATA BY TAX INCREMENT FINANCING AREAS**

Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana

List of All Individual Components by Allocation Area

HIGHLAND ACRES ECONOMIC DEVELOPMENT AREA (2015 Pay 2016)

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-32-479-011.000-026	R	Rauer, James P & Marjorie E	102,300.00	102,300.00	102,300.00	0.00
45	45-07-32-479-012.000-026	R	Rauer, James P & Marge E	181,800.00	87,530.00	87,530.00	0.00
45	45-07-32-479-013.000-026	R	Kish & Rauer Plumbing & Heating Co	101,500.00	101,500.00	101,500.00	0.00
45	45-07-32-479-014.000-026	R	Lynn, Roy David & Shirley M Lynn Co-	118,500.00	49,280.00	49,280.00	0.00
45	45-07-32-479-015.000-026	R	Harkin, Joseph D & Cecilia L	132,400.00	60,870.00	60,870.00	0.00
45	45-07-32-479-017.000-026	R	WSU Properties LLC	563,200.00	563,200.00	467,074.00	96,126.00
45	45-07-32-479-020.000-026	R	Shah & Luke LLC	6,000.00	6,000.00	5,606.00	394.00
45	45-07-32-479-021.000-026	R	Shah, Bharat	38,100.00	25,620.00	25,620.00	0.00
45	45-07-32-479-023.000-026	R	Shah, Bharat	1,800.00	1,800.00	1,623.00	177.00
45	45-07-32-479-024.000-026	R	Oil & Suds Inc	643,200.00	643,200.00	425,823.00	217,377.00
45	45-07-32-479-025.000-026	R	Institution Group LLC	134,200.00	134,200.00	93,560.00	40,640.00
45	45-07-32-479-026.000-026	R	GFS Marketplace Realty Five LLC	1,534,900.00	1,534,900.00	23,797.00	1,511,103.00
45	45-07-32-479-027.000-026	R	Institution Group LLC	805,200.00	805,200.00	12,484.00	792,716.00
45	45-07-32-479-028.000-026	R	Title Development Properties LLC	835,600.00	835,600.00	104,435.00	731,165.00



Town of Highland redevelopment Commission  
Highland, Lake County, Indiana

List of All Individual Components by Allocation Area

HIGHLAND REDEVELOPMENT AREA #1—DOWNTOWN & NORTH KENNEDY AVE. (2015 PAY 2016)

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-16-381-014.000-026	R	The Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-16-381-015.000-026	R	The Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-16-381-016.000-026	R	North Star Trust Company Tr #3751 (Re	41,400.00	41,400.00	37,284.00	4,116.00
45	45-07-16-381-017.000-026	R	North Star Trust Company Tr #3751 (Re	37,900.00	37,900.00	34,135.00	3,765.00
45	45-07-16-381-018.000-026	R	Webber, Donald E & Rosemarie	85,800.00	85,800.00	76,857.00	8,943.00
45	45-07-16-381-019.000-026	R	Lake Co Tr Co Tr 3396	69,700.00	69,700.00	63,780.00	5,920.00
45	45-07-16-381-020.000-026	R	Williams, Gary J & J. Helen Williams h	145,700.00	145,700.00	123,125.00	22,575.00
45	45-07-16-381-021.000-026	R	Lewis, Dan C & Patti Ann	107,000.00	107,000.00	94,625.00	12,375.00
45	45-07-16-381-022.000-026	R	Marilaur Properties, LLC	203,900.00	203,900.00	183,416.00	20,484.00
45	45-07-16-381-023.000-026	R	Mahoney, Dale R	185,100.00	185,100.00	143,155.00	41,945.00
45	45-07-16-451-001.000-026	R	Town of Highland (non/tax)	0.00	0.00	0.00	0.00
45	45-07-16-451-002.000-026	R	Department Of Parks Of The Civil	0.00	0.00	0.00	0.00
45	45-07-21-127-031.000-026	R	Mirza, Sajjad A	99,400.00	99,400.00	99,400.00	0.00
45	45-07-21-127-032.000-026	R	Zia, Anjum	76,600.00	76,600.00	17,540.00	0.00
45	45-07-21-127-033.000-026	R	McHenry, Ellen K	116,100.00	116,100.00	116,100.00	0.00
45	45-07-21-127-034.000-026	R	Saties, Inc.	141,900.00	141,900.00	141,900.00	0.00
45	45-07-21-127-035.000-026	R	Johnston, William R	214,600.00	214,600.00	145,530.00	0.00
45	45-07-21-128-030.000-026	R	Kennedy Avenue LLC	168,800.00	168,800.00	132,515.00	36,285.00
45	45-07-21-128-031.000-026	R	Kennedy Avenue LLC (corrected 6/10/2	88,600.00	88,600.00	88,600.00	0.00
45	45-07-21-128-032.000-026	R	Berry, Jack L	77,700.00	77,700.00	27,093.00	50,607.00
45	45-07-21-128-033.000-026	R	Webber, Donald E & Rosemarie	65,900.00	65,900.00	65,900.00	0.00
45	45-07-21-128-034.000-026	R	Bochnowski, Thomas S & Diane J	82,300.00	82,300.00	75,376.00	6,924.00
45	45-07-21-129-029.000-026	R	JGN Enterprises, LLC	72,000.00	72,000.00	67,962.00	4,038.00
45	45-07-21-129-030.000-026	R	Hobson, Tony & Timothy Scott T/C	98,100.00	98,100.00	98,100.00	0.00
45	45-07-21-129-031.000-026	R	Kelley, Michael C & Susan J h&w	94,800.00	94,800.00	94,800.00	0.00
45	45-07-21-129-032.000-026	R	Bright Futures Child Care and Preschool	70,600.00	70,600.00	65,513.00	5,087.00
45	45-07-21-129-033.000-026	R	Girman, Corlis J Trs under Tr Agree dtd	73,100.00	73,100.00	73,100.00	0.00
45	45-07-21-130-029.000-026	R	Spence, James E & Joann M Et Al	134,200.00	134,200.00	45,500.00	0.00
45	45-07-21-130-030.000-026	R	Fleming, Beverly J	117,600.00	117,600.00	76,456.00	0.00
45	45-07-21-130-031.000-026	R	Grael LLC	36,000.00	36,000.00	26,875.00	9,125.00
45	45-07-21-130-032.000-026	R	Crowel, Thomas R & Nancy Jean	35,100.00	35,100.00	32,006.00	3,094.00
45	45-07-21-130-033.000-026	R	Crowel, Thomas R & Nancy J	337,800.00	337,800.00	337,800.00	0.00
45	45-07-21-176-040.000-026	R	Cheker Oil Company Of Indiana Inc	47,800.00	47,800.00	39,092.00	8,708.00
45	45-07-21-177-033.000-026	R	Daly, Mary D	94,400.00	94,400.00	84,884.00	9,516.00
45	45-07-21-177-034.000-026	R	Rizo, Steven B & Jose L Jr.	75,500.00	75,500.00	75,500.00	0.00
45	45-07-21-177-035.000-026	R	Greeson, Jerry A & Joyce	61,100.00	61,100.00	56,951.00	4,149.00
45	45-07-21-177-036.000-026	R	Smith, George A	75,100.00	75,100.00	64,467.00	7,633.00
45	45-07-21-177-037.000-026	R	Molenda, Paula	77,000.00	77,000.00	70,207.00	6,793.00
45	45-07-21-177-038.000-026	R	Gladish Enterprises LLC	254,000.00	251,000.00	109,436.00	141,564.00
45	45-07-21-178-024.000-026	R	Micka, Wayne	94,900.00	94,900.00	88,133.00	6,767.00
45	45-07-21-178-025.000-026	R	Micka, Wayne	100,700.00	100,700.00	93,536.00	7,164.00
45	45-07-21-178-026.000-026	R	Kusiak Properties, LLC	116,300.00	116,300.00	102,727.00	13,573.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-178-027.000-026	R	Swalek, Fred & Denise h&w	94,400.00	94,400.00	94,400.00	0.00
45	45-07-21-178-028.000-026	R	Swalek, Fred	98,600.00	98,600.00	94,041.00	4,559.00
45	45-07-21-178-029.000-026	R	Kozlowski, William J & Dianne M Kozl	243,400.00	243,400.00	229,892.00	13,508.00
45	45-07-21-179-014.000-026	R	Kozlowski, William Jas & Nancy M h&	79,200.00	79,200.00	79,200.00	0.00
45	45-07-21-179-015.000-026	R	Gabrial Investments, LLC	74,300.00	74,300.00	70,887.00	3,413.00
45	45-07-21-179-016.000-026	R	Raketch, Michael A	126,200.00	82,540.00	82,540.00	0.00
45	45-07-21-179-017.000-026	R	Schulte, George W Trs Tr Et Al	82,300.00	82,300.00	77,884.00	4,416.00
45	45-07-21-179-018.000-026	R	Valle, Edwin	105,500.00	39,325.00	39,325.00	0.00
45	45-07-21-179-019.000-026	R	Baron, April D	96,000.00	20,670.00	20,670.00	0.00
45	45-07-21-201-001.000-026	R	Abbott, Susan M Trustee under the Pih	1,070,200.00	1,070,200.00	844,434.00	225,766.00
45	45-07-21-201-002.000-026	R	Abbott, Susan , Trustee of the Pihulic L	94,600.00	94,600.00	83,723.00	10,877.00
45	45-07-21-201-003.000-026	R	Abbott, Susan , Trustee of the Pihulic L	1,015,600.00	1,015,600.00	1,015,600.00	0.00
45	45-07-21-205-001.000-026	R	Grimm, Steven	42,700.00	42,700.00	38,258.00	4,442.00
45	45-07-21-205-002.000-026	R	Wolf I Enterprises LLC	296,800.00	296,800.00	264,605.00	32,195.00
45	45-07-21-205-003.000-026	R	Cox, David F & Lynne J Cox J/T R/S	157,400.00	157,400.00	138,811.00	18,589.00
45	45-07-21-206-001.000-026	R	DOWNEY REALTY LLC	269,000.00	269,000.00	220,588.00	48,412.00
45	45-07-21-206-003.000-026	R	Harris NA Tr #2912 (Ownership Restor	313,300.00	313,300.00	276,364.00	36,936.00
45	45-07-21-251-001.000-026	R	DEB Holdings, LLC	106,300.00	106,300.00	94,895.00	11,405.00
45	45-07-21-251-002.000-026	R	RARA SAHIB Inc	1,049,500.00	1,049,500.00	777,217.00	272,283.00
45	45-07-21-252-001.000-026	R	Borsuk, Stephen	94,900.00	94,900.00	82,968.00	11,932.00
45	45-07-21-252-002.000-026	R	FroYo Properties LLC	272,100.00	272,100.00	249,473.00	22,627.00
45	45-07-21-253-001.000-026	R	Malo Properties, LLC	88,400.00	88,400.00	78,956.00	9,444.00
45	45-07-21-253-002.000-026	R	Malo Properties, LLC	549,400.00	549,400.00	507,423.00	41,977.00
45	45-07-21-254-001.000-026	R	Kalokte, Pradeep V & Urmil P	201,700.00	201,700.00	183,235.00	18,465.00
45	45-07-21-302-001.000-026	R	Northern Indiana Pub. Service Co	7,800.00	7,800.00	6,745.00	1,055.00
45	45-07-21-302-002.000-026	R	Schade, Louise	12,600.00	12,600.00	11,851.00	749.00
45	45-07-21-302-003.000-026	R	Pukoszek, Stanley W.	115,200.00	43,505.00	43,505.00	0.00
45	45-07-21-302-004.000-026	R	Valentino Edwardina M as Trustee of th	133,600.00	133,600.00	133,600.00	0.00
45	45-07-21-302-005.000-026	R	Valentino Edwardina M as Trustee of th	91,700.00	91,700.00	91,700.00	0.00
45	45-07-21-302-006.000-026	R	Schade, Louise	20,100.00	20,100.00	18,902.00	1,198.00
45	45-07-21-302-007.000-026	R	Brown, James M (Corr 6-25-09, deed w	158,100.00	158,100.00	158,100.00	0.00
45	45-07-21-302-008.000-026	R	E & K Properties, LLC	141,500.00	141,500.00	125,673.00	15,827.00
45	45-07-21-302-009.000-026	R	Schade, Louise	137,900.00	137,900.00	137,900.00	0.00
45	45-07-21-302-010.000-026	R	Schade, Louise	133,800.00	58,000.00	58,000.00	0.00
45	45-07-21-302-011.000-026	R	Schade, Louise	98,700.00	98,700.00	98,700.00	0.00
45	45-07-21-302-012.000-026	R	Zadvorna, Valentyna	101,600.00	33,790.00	33,790.00	0.00
45	45-07-21-302-013.000-026	R	Darnell David J and Patricia L. Darnell,	106,800.00	106,800.00	106,800.00	0.00
45	45-07-21-302-014.000-026	R	Leaps Supply Company Inc	224,200.00	224,200.00	78,175.00	146,025.00
45	45-07-21-302-019.000-026	R	Creative Hair Styling Academy, Inc	462,300.00	0.00	0.00	0.00
45	45-07-21-326-001.000-026	R	N E Leep Realty Corp	504,000.00	504,000.00	458,968.00	45,032.00
45	45-07-21-326-002.000-026	R	Northern Indiana Public Service Co	98,200.00	98,200.00	88,339.00	9,861.00
45	45-07-21-326-003.000-026	R	Northern Indiana Public Service Co	1,200.00	1,200.00	966.00	234.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-326-004.000-026	R	Cor, Properties	1,405,100.00	1,405,100.00	492,675.00	912,425.00
45	45-07-21-326-007.000-026	R	Demand Real Results LLC	500,000.00	619,700.00	580,556.00	39,144.00
45	45-07-21-326-008.000-026	R	Montasiewicz, Joseph F & Helen K	91,900.00	18,320.00	18,320.00	0.00
45	45-07-21-326-009.000-026	R	Zigterman, Roger M Jr. & Katherine R h	83,500.00	93,200.00	93,200.00	0.00
45	45-07-21-326-010.000-026	R	Zigterman, Carol Ann Revoc Tr dtd 12/1	79,600.00	22,491.00	22,491.00	0.00
45	45-07-21-326-011.000-026	R	Bailey, Amy L	99,900.00	23,206.00	23,206.00	0.00
45	45-07-21-326-012.000-026	R	Kessler, James D & Maggie S	119,900.00	45,930.00	45,930.00	0.00
45	45-07-21-326-013.000-026	R	Longacre, Timothy D	134,700.00	134,700.00	134,700.00	0.00
45	45-07-21-326-014.000-026	R	Tomczak, Wayne J Sr & Christine A	67,700.00	67,700.00	67,700.00	0.00
45	45-07-21-326-015.000-026	R	Ladewski, Julia	93,500.00	31,525.00	31,525.00	0.00
45	45-07-21-326-016.000-026	R	Condes, Zachery Y	89,800.00	26,540.00	26,540.00	0.00
45	45-07-21-327-001.000-026	R	Town of Highland Redevelopment (Re-r	0.00	0.00	0.00	0.00
45	45-07-21-327-002.000-026	R	Town of Highland Redevelopment (Re-r	0.00	0.00	0.00	0.00
45	45-07-21-327-003.000-026	R	Pleasant View Dairy Corporation	46,000.00	46,000.00	41,421.00	4,579.00
45	45-07-21-327-004.000-026	R	Pleasant View Dairy Corporation	64,000.00	64,000.00	57,637.00	6,363.00
45	45-07-21-327-005.000-026	R	N E Leep Realty Corp	30,400.00	30,400.00	30,400.00	0.00
45	45-07-21-327-006.000-026	R	Town of Highland Redevelopment (Re-r	0.00	0.00	0.00	0.00
45	45-07-21-327-007.000-026	R	Town of Highland Redevelopment (Re-r	0.00	0.00	0.00	0.00
45	45-07-21-327-008.000-026	R	Pleasant View Dairy Corporation	8,400.00	8,400.00	7,566.00	834.00
45	45-07-21-327-009.000-026	R	Pleasant View Dairy Corporation	307,900.00	307,900.00	261,318.00	46,582.00
45	45-07-21-327-010.000-026	R	Pleasant View Dairy Corporation	60,100.00	60,100.00	54,121.00	5,979.00
45	45-07-21-327-011.000-026	R	Spoljoric, Daniel S & Sarah B	166,400.00	166,400.00	149,857.00	16,543.00
45	45-07-21-327-013.000-026	R	Spoljoric, Daniel S	73,200.00	73,200.00	65,925.00	7,275.00
45	45-07-21-327-015.000-026	R	Sinenergy, LLC	434,200.00	434,200.00	434,200.00	0.00
45	45-07-21-327-017.000-026	R	Babus, Dumitru	116,200.00	116,200.00	116,200.00	0.00
45	45-07-21-327-018.000-026	R	Phipps, Robert L Tr the Robert L Phipps	51,400.00	51,400.00	46,307.00	5,093.00
45	45-07-21-327-019.000-026	R	Phipps, Robert L Tr the Robert L Phipps	72,200.00	72,200.00	64,319.00	7,881.00
45	45-07-21-327-020.000-026	R	Town of Highland Indiana	0.00	0.00	0.00	0.00
45	45-07-21-327-021.000-026	R	8620 Kennedy, LLC	106,500.00	106,500.00	92,171.00	14,329.00
45	45-07-21-327-022.000-026	R	TSC Properties	111,000.00	111,000.00	111,000.00	0.00
45	45-07-21-327-023.000-026	R	TSC Properties	161,500.00	161,500.00	159,605.00	1,895.00
45	45-07-21-328-001.000-026	R	N E Leep Realty Corp	396,000.00	396,000.00	330,451.00	65,549.00
45	45-07-21-328-002.000-026	R	N E Leep Realty Corp	56,500.00	56,500.00	50,606.00	5,894.00
45	45-07-21-328-003.000-026	R	N E Leep Realty Corp	77,400.00	77,400.00	69,890.00	7,510.00
45	45-07-21-328-004.000-026	R	N E Leep Realty Corp	56,500.00	56,500.00	50,606.00	5,894.00
45	45-07-21-328-005.000-026	R	N E Leep Realty Corp	194,100.00	194,100.00	170,197.00	23,903.00
45	45-07-21-328-006.000-026	R	Chesapeake & Ohio Railway Co.	300.00	300.00	105.00	195.00
45	45-07-21-328-007.000-026	R	Chesapeake & Ohio Railway Co.	0.00	0.00	0.00	0.00
45	45-07-21-328-008.000-026	R	First Financial Bank NA (re-recorded)	1,020,400.00	1,020,400.00	853,741.00	166,659.00
45	45-07-21-328-009.000-026	R	Tithof, Robert J & Jeanette h&w	135,100.00	135,100.00	130,300.00	4,800.00
45	45-07-21-328-010.000-026	R	First Financial Bank NA	28,200.00	28,200.00	25,393.00	2,807.00
45	45-07-21-328-011.000-026	R	N E Leep Realty Corp	200,400.00	200,400.00	158,579.00	41,821.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-328-012.000-026	R	Great Lakes Development, LLC	278,500.00	275,500.00	221,024.00	54,476.00
45	45-07-21-328-013.000-026	R	Faber Holdings - Highland LLC (dh)	283,500.00	283,500.00	105,612.00	177,888.00
45	45-07-21-328-014.000-026	R	Popa, Nick G & Patricia A Popa H & W	112,600.00	112,600.00	100,564.00	12,036.00
45	45-07-21-328-015.000-026	R	Popa, Nick G & Patricia A Popa H & W	175,800.00	175,800.00	153,955.00	21,845.00
45	45-07-21-329-001.000-026	R	United States Postal Service	0.00	0.00	0.00	0.00
45	45-07-21-329-002.000-026	R	United States Postal Service	0.00	0.00	0.00	0.00
45	45-07-21-329-003.000-026	R	McCormick, Ronald & McCormick, Rac	1,300.00	1,300.00	1,228.00	72.00
45	45-07-21-329-004.000-026	R	Tomczak, Wayne J & Christine A	102,100.00	102,100.00	102,100.00	0.00
45	45-07-21-329-005.000-026	R	Steffens, George Frederick & Grace J	127,400.00	127,400.00	54,970.00	0.00
45	45-07-21-329-006.000-026	R	Kaniewski, Carol S Revoc Trust dtd 03/1	118,900.00	45,036.00	45,036.00	0.00
45	45-07-21-329-007.000-026	R	Dobosz, Andrew W	78,200.00	18,580.00	18,580.00	0.00
45	45-07-21-329-008.000-026	R	Breslin, John Francis & Elizabeth A h&c	89,800.00	26,995.00	26,995.00	0.00
45	45-07-21-329-009.000-026	R	Villarreal, Anthony	80,100.00	19,815.00	19,815.00	0.00
45	45-07-21-329-010.000-026	R	A & W Investments	177,400.00	177,400.00	167,122.00	10,278.00
45	45-07-21-329-011.000-026	R	J & M Heating & Cooling, Inc.	79,200.00	76,200.00	70,436.00	5,764.00
45	45-07-21-329-012.000-026	R	Spojioric, Daniel S	177,100.00	177,100.00	146,599.00	30,501.00
45	45-07-21-329-013.000-026	R	Decamotan Dean A	130,000.00	130,000.00	130,000.00	0.00
45	45-07-21-329-014.000-026	R	Doughman, Brian K & Lisa R h&w	91,100.00	91,100.00	91,100.00	0.00
45	45-07-21-329-015.000-026	R	Highland Chamber Of Commerce Inc	69,000.00	0.00	0.00	0.00
45	45-07-21-329-016.000-026	R	Gross, Matthew J & Laura h&w	92,900.00	92,900.00	71,537.00	21,363.00
45	45-07-21-329-017.000-026	R	Gordon, Jim R Jr & Debra E h&w	73,400.00	73,400.00	69,987.00	3,413.00
45	45-07-21-329-018.000-026	R	Leo Sporman Mem Vets OffFw 1109	101,100.00	0.00	0.00	0.00
45	45-07-21-330-001.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-330-002.000-026	R	Calderone, Frank	240,400.00	240,400.00	233,874.00	6,526.00
45	45-07-21-330-003.000-026	R	GSM Group LLC	69,200.00	69,200.00	60,707.00	8,493.00
45	45-07-21-330-004.000-026	R	Key Motor Car Co	40,800.00	40,800.00	35,687.00	5,113.00
45	45-07-21-330-005.000-026	R	LEEP, LEEP, FULTON, AN ILLINOIS	273,900.00	273,900.00	239,536.00	34,364.00
45	45-07-21-330-006.000-026	R	Garfield Lodge #569	145,400.00	145,400.00	132,406.00	12,994.00
45	45-07-21-330-007.000-026	R	Wontor, Edward L & Wontor Karen	114,100.00	114,100.00	114,100.00	0.00
45	45-07-21-330-008.000-026	R	Lake County Trust Company Tr 5063	101,400.00	101,400.00	91,090.00	10,310.00
45	45-07-21-330-009.000-026	R	Lake County Trust Tr 5063	47,800.00	47,800.00	42,830.00	4,970.00
45	45-07-21-330-010.000-026	R	Stejurew, LLC	260,700.00	260,700.00	229,105.00	31,595.00
45	45-07-21-330-011.000-026	R	Stejurew, LLC	28,200.00	28,200.00	25,178.00	3,022.00
45	45-07-21-330-012.000-026	R	Gandhi Realty LLC	37,700.00	37,700.00	35,459.00	2,241.00
45	45-07-21-330-013.000-026	R	Gandhi Realty LLC	425,100.00	422,100.00	373,837.00	48,263.00
45	45-07-21-330-014.000-026	R	Spains, Incorporated	137,500.00	137,500.00	137,500.00	0.00
45	45-07-21-330-015.000-026	R	Filler, Scott A & Cheryl Filler H & W	31,500.00	31,500.00	28,263.00	3,237.00
45	45-07-21-330-016.000-026	R	Filler, Scott A & Cheryl Filler H & W	170,700.00	170,700.00	137,756.00	32,944.00
45	45-07-21-352-001.000-026	R	Jarchow, Oliver F & Margaret	98,500.00	98,500.00	88,854.00	9,646.00
45	45-07-21-376-001.000-026	R	Southlake Community Mental Health Ce	342,900.00	0.00	0.00	0.00
45	45-07-21-376-002.000-026	R	HIGHLAND OFFICE CENTER, LLC A	392,900.00	392,900.00	355,273.00	37,627.00
45	45-07-21-376-003.000-026	R	Sims, Roger D & Patricia R	705,900.00	705,900.00	624,121.00	81,779.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-380-001.000-026	R	Fross, James V & Norma J Fross Trs unit	89,200.00	89,200.00	89,200.00	0.00
45	45-07-21-380-002.000-026	R	Forster, Leslie R Trs of The Forster Fam	150,700.00	150,700.00	117,313.00	33,387.00
45	45-07-21-380-003.000-026	R	Forster, Leslie R Trs of The Forster Fam	147,200.00	147,200.00	87,755.00	0.00
45	45-07-21-380-004.000-026	R	Forster, Leslie R Tr The Forster Family'	34,000.00	34,000.00	30,457.00	3,543.00
45	45-07-21-380-005.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-006.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-007.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-008.000-026	R	Highland, Memorial Post 180	331,900.00	0.00	0.00	0.00
45	45-07-21-380-009.000-026	R	Town of Highland	0.00	0.00	0.00	0.00
45	45-07-21-380-010.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-011.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-012.000-026	R	Town Of Highland Indiana	0.00	0.00	0.00	0.00
45	45-07-21-380-013.000-026	R	Khatra Petro Inc (dh)	260,500.00	260,500.00	260,500.00	0.00
45	45-07-21-380-014.000-026	R	Town Of Highland Indiana	0.00	0.00	0.00	0.00
45	45-07-21-381-011.000-026	R	DJB Management	35,000.00	35,000.00	31,522.00	3,478.00
45	45-07-21-381-012.000-026	R	DJB Management LLC	101,200.00	101,200.00	89,385.00	11,815.00
45	45-07-21-382-020.000-026	R	Bruner, Roberta A k/n/a Roberta A Laso	146,800.00	146,800.00	50,690.00	0.00
45	45-07-21-382-021.000-026	R	Murovic Sr, Joseph E & Mariann Murov	162,900.00	162,900.00	142,722.00	20,178.00
45	45-07-21-382-022.000-026	R	Lake County Trust Company as Trustee	123,000.00	123,000.00	123,000.00	0.00
45	45-07-21-382-023.000-026	R	Bishop, Christina L	171,400.00	171,400.00	79,160.00	0.00
45	45-07-21-382-024.000-026	R	Derosa, David	151,700.00	151,700.00	151,700.00	0.00
45	45-07-21-383-017.000-026	R	F & G Investments LP	167,400.00	167,400.00	167,400.00	0.00
45	45-07-21-383-018.000-026	R	Barsic, David M & Alice L H&W	215,600.00	215,600.00	192,296.00	23,304.00
45	45-07-21-401-001.000-026	R	Holanga, Irene A Tr of Irene A Holanga I	195,600.00	195,600.00	195,600.00	0.00
45	45-07-21-401-012.000-026	R	Holanga, Irene A Tr of Irene A Holanga I	21,400.00	21,400.00	20,130.00	1,270.00
45	45-07-21-402-001.000-026	R	Takacs, Kenneth M Trustee	121,600.00	121,600.00	49,790.00	0.00
45	45-07-21-402-012.000-026	R	Kovera, Michael C & Pamala E Kovera	129,600.00	129,600.00	129,600.00	0.00
45	45-07-21-403-001.000-026	R	Town of Highland	0.00	0.00	0.00	0.00
45	45-07-21-403-011.000-026	R	Piech, Joseph & Kenneth M Pannell J/T	165,200.00	165,200.00	153,313.00	11,887.00
45	45-07-21-404-001.000-026	R	Reorganized Ch Of Jesus Christ Of	145,000.00	145,000.00	0.00	0.00
45	45-07-21-404-002.000-026	R	Stasinov, Elaine K Tr of Elaine K Stasin-	16,500.00	16,500.00	15,517.00	983.00
45	45-07-21-404-014.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	20,800.00	20,800.00	18,677.00	2,123.00
45	45-07-21-404-015.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	143,700.00	143,700.00	93,044.00	0.00
45	45-07-21-404-016.000-026	R	T & T Real Est Llc	338,800.00	338,800.00	303,596.00	35,204.00
45	45-07-21-404-017.000-026	R	Stasinov, Elaine K Tr of Elaine K Stasin-	202,500.00	202,500.00	157,214.00	45,286.00
45	45-07-21-404-018.000-026	R	G & P Properties, LLC	175,800.00	175,800.00	175,800.00	0.00
45	45-07-21-404-019.000-026	R	Lake County Trust Company Tr #13-785	115,400.00	115,400.00	97,313.00	18,087.00
45	45-07-21-404-020.000-026	R	Lake County Trust Company Tr #13-785	176,800.00	176,800.00	147,699.00	29,101.00
45	45-07-21-404-021.000-026	R	Langel Realty LLC	436,400.00	436,400.00	368,552.00	67,848.00
45	45-07-21-404-022.000-026	R	Langel Realty LLC	354,200.00	354,200.00	272,147.00	82,053.00
45	45-07-21-404-023.000-026	R	Kluga Thomas M Jr & Gloria Co Tr	64,900.00	64,900.00	55,260.00	9,640.00
45	45-07-21-404-024.000-026	R	Langel Realty, LLC	108,100.00	108,100.00	102,746.00	5,354.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-404-025.000-026	R	Fowler Jr, James R & Karen A Fowler I	106,800.00	106,800.00	91,859.00	14,941.00
45	45-07-21-404-026.000-026	R	Kozora, Ross & Kathleen Kozora as Co-	134,800.00	134,800.00	126,281.00	8,519.00
45	45-07-21-404-027.000-026	R	Basswood Enterprises LLC	163,100.00	163,100.00	163,100.00	0.00
45	45-07-21-404-028.000-026	R	Basswood Enterprises LLC	152,400.00	152,400.00	152,400.00	0.00
45	45-07-21-408-012.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-408-013.000-026	R	Town of Highland Indiana by & through	0.00	0.00	0.00	0.00
45	45-07-21-408-014.000-026	R	Szkwarz, Stanislaw & Elizabeth A	128,900.00	128,900.00	128,900.00	0.00
45	45-07-21-408-015.000-026	R	Smith, Danny B & Jane E h&w	147,300.00	147,300.00	136,729.00	10,571.00
45	45-07-21-408-016.000-026	R	Ziemniak, Virginia Family Trust dtd 8-2	281,300.00	281,300.00	231,513.00	49,787.00
45	45-07-21-408-017.000-026	R	Ziemniak, Chester & Virginia	106,000.00	106,000.00	106,000.00	0.00
45	45-07-21-408-018.000-026	R	Stoka, Mary Louise Tr u/a dtd 12/10/0:	16,000.00	16,000.00	15,049.00	951.00
45	45-07-21-408-019.000-026	R	Tharp Realty Lic	82,900.00	82,900.00	82,900.00	0.00
45	45-07-21-408-020.000-026	R	Tharp Realty Lic	140,500.00	140,500.00	140,454.00	46.00
45	45-07-21-408-021.000-026	R	Tharp Realty Lic	30,800.00	30,800.00	28,051.00	2,749.00
45	45-07-21-451-001.000-026	R	Town of Highland	0.00	0.00	0.00	0.00
45	45-07-21-451-002.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-451-003.000-026	R	Town of Highland and Redevelopment C	0.00	0.00	0.00	0.00
45	45-07-21-451-004.000-026	R	Susay, David	119,800.00	116,800.00	102,412.00	14,388.00
45	45-07-21-451-005.000-026	R	Kouros, Bessie & gus Kouros Trs of the	110,100.00	110,100.00	97,823.00	12,277.00
45	45-07-21-451-006.000-026	R	Miller, Lawrence E	43,500.00	43,500.00	39,227.00	4,273.00
45	45-07-21-451-007.000-026	R	Miller Holding Company, LLC	291,600.00	291,600.00	291,600.00	0.00
45	45-07-21-451-008.000-026	R	Nazeer, Shaik	444,100.00	444,100.00	242,752.00	201,348.00
45	45-07-21-451-009.000-026	R	The Calumet Natl Bank Of Hmd	449,200.00	449,200.00	395,375.00	53,825.00
45	45-07-21-451-010.000-026	R	TRIANGLE EQUITIES, LLC	100.00	100.00	93.00	7.00
45	45-07-21-451-011.000-026	R	TRIANGLE EQUITIES, LLC	252,100.00	252,100.00	252,100.00	0.00
45	45-07-21-451-012.000-026	R	Town of Highland Indiana by & through	0.00	0.00	0.00	0.00
45	45-07-21-451-013.000-026	R	McConathy, David W Declar of Living C	177,400.00	177,400.00	155,757.00	21,643.00
45	45-07-21-451-014.000-026	R	Town of Highland Indiana by & through	0.00	0.00	0.00	0.00
45	45-07-21-451-015.000-026	R	Qureshi, Muhammad Amir & Naureen	177,900.00	177,900.00	156,387.00	21,513.00
45	45-07-21-451-016.000-026	R	Miller Holding Company, LLC	47,300.00	47,300.00	42,311.00	4,989.00
45	45-07-21-451-017.000-026	R	G & T Enterprises	144,400.00	144,400.00	123,193.00	21,207.00
45	45-07-21-451-018.000-026	R	Merchantile National Bank of Indiana Tr	29,000.00	29,000.00	26,004.00	2,996.00
45	45-07-21-451-019.000-026	R	Mercantile National Bank of Indiana Tr	29,500.00	29,500.00	26,458.00	3,042.00
45	45-07-21-451-020.000-026	R	Lake County Public Library	0.00	0.00	0.00	0.00
45	45-07-21-451-021.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-452-001.000-026	R	Civil Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-452-002.000-026	R	THE GIRL SCOUTS OF CALUMET C	398,900.00	398,900.00	0.00	0.00
45	45-07-21-452-003.000-026	R	JDS R3, LLC	45,500.00	45,500.00	41,709.00	3,791.00
45	45-07-21-452-004.000-026	R	JDS R3, LLC	261,200.00	261,200.00	232,236.00	28,964.00
45	45-07-21-452-005.000-026	R	2930 Highway Avenue LLC	26,200.00	26,200.00	23,484.00	2,716.00
45	45-07-21-452-006.000-026	R	2930 Highway Avenue LLC	42,500.00	42,500.00	39,172.00	3,328.00
45	45-07-21-452-007.000-026	R	2930 Highway Avenue LLC	119,900.00	119,900.00	104,132.00	15,768.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-452-008.000-026	R	Lake County Trust Company Trs Tr #10	139,000.00	136,000.00	115,483.00	20,517.00
45	45-07-21-452-009.000-026	R	Fenyves, Anthony E	94,800.00	94,800.00	94,800.00	0.00
45	45-07-21-452-010.000-026	R	Liggett, Roger L & Mari Eillen	226,600.00	226,600.00	200,606.00	25,994.00
45	45-07-21-452-011.000-026	R	El War Venture LLC	60,500.00	60,500.00	48,014.00	12,486.00
45	45-07-21-452-012.000-026	R	El War Venture	102,700.00	99,700.00	99,426.00	274.00
45	45-07-21-452-013.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-452-014.000-026	R	The Girl Scouts Of Calumet Council Ind	52,100.00	0.00	0.00	0.00
45	45-07-21-452-015.000-026	R	Pammer, William F & Brenda M Pamme	52,800.00	52,800.00	45,922.00	6,878.00
45	45-07-21-452-016.000-026	R	Reno, Robert C & Gail J Reno H & W	138,000.00	138,000.00	121,450.00	16,550.00
45	45-07-21-452-017.000-026	R	Stirlings, Cary J & Luann Trs under Cary	84,900.00	84,900.00	78,302.00	6,598.00
45	45-07-21-452-018.000-026	R	Rich, Patricia A	67,100.00	67,100.00	61,720.00	5,380.00
45	45-07-21-452-019.000-026	R	El War Venture Llc	32,500.00	32,500.00	32,500.00	0.00
45	45-07-21-452-020.000-026	R	El War Venture Llc	107,500.00	107,500.00	107,500.00	0.00
45	45-07-21-452-021.000-026	R	Huegel, John	259,900.00	259,900.00	232,421.00	27,479.00
45	45-07-21-452-022.000-026	R	2931 Jewett LLC	183,200.00	183,200.00	167,549.00	15,651.00
45	45-07-21-452-023.000-026	R	Popa, Nick G & Patricia A Popa H & W	177,500.00	177,500.00	156,684.00	20,816.00
45	45-07-21-452-024.000-026	R	Popa, Nick G & Patricia A Popa H & W	138,900.00	138,900.00	114,020.00	24,880.00
45	45-07-21-452-025.000-026	R	Bakker, Susan M	209,900.00	209,900.00	187,521.00	22,379.00
45	45-07-21-453-001.000-026	R	8835 Kennedy, LLC	163,200.00	163,200.00	138,971.00	24,229.00
45	45-07-21-453-002.000-026	R	8835 Kennedy LLC	65,900.00	65,900.00	65,900.00	0.00
45	45-07-21-453-003.000-026	R	Lincolnwood Center LLC	743,200.00	743,200.00	653,787.00	89,413.00
45	45-07-21-453-005.000-026	R	Van Gorp, Harold E & Anna	38,400.00	38,400.00	38,400.00	0.00
45	45-07-21-453-006.000-026	R	Northern Indiana Public Service Co	300.00	300.00	300.00	0.00
45	45-07-21-453-007.000-026	R	Northern Indiana Public Service Co	100.00	100.00	93.00	7.00
45	45-07-21-453-008.000-026	R	Highland, Parks & Recreation Board	0.00	0.00	0.00	0.00
45	45-07-21-453-009.000-026	R	Karuski, Joseph D & Marie T	134,100.00	42,435.00	42,435.00	0.00
45	45-07-21-453-010.000-026	R	Adams, William J III & Lauren M Harri	134,600.00	55,240.00	55,240.00	0.00
45	45-07-21-453-011.000-026	R	Klemoff, Natalie J (Re-recorded)	136,700.00	56,605.00	56,605.00	0.00
45	45-07-21-453-012.000-026	R	Caddick, Judith A Tr u/t/a dtd 12/11/13	136,500.00	56,475.00	56,475.00	0.00
45	45-07-21-453-013.000-026	R	Vandommelen, Jerome Jr.	147,800.00	63,820.00	63,820.00	0.00
45	45-07-21-453-014.000-026	R	Fross, Harold D	157,000.00	69,800.00	69,800.00	0.00
45	45-07-21-453-015.000-026	R	Edwards, Terry L. & Linda L. H&W	157,000.00	69,800.00	69,800.00	0.00
45	45-07-21-453-016.000-026	R	Ziccardi, Anthony J	136,500.00	56,475.00	56,475.00	0.00
45	45-07-21-453-017.000-026	R	Joseph, Charolotte A	147,400.00	63,560.00	63,560.00	0.00
45	45-07-21-453-018.000-026	R	Karwatka William T. and Elizabeth A., J	133,900.00	54,785.00	54,785.00	0.00
45	45-07-21-453-019.000-026	R	Wilson, Linda	139,100.00	58,165.00	58,165.00	0.00
45	45-07-21-453-020.000-026	R	Djokic, Dana (otd 12/21/11)	135,100.00	55,565.00	55,565.00	0.00
45	45-07-21-453-021.000-026	R	Olson, Misty M & Jacob Olson J/T R/S	128,800.00	51,470.00	51,470.00	0.00
45	45-07-21-453-022.000-026	R	Jamison, Thomas V III	130,700.00	52,705.00	52,705.00	0.00
45	45-07-21-453-023.000-026	R	Grelak, John	129,100.00	51,665.00	51,665.00	0.00
45	45-07-21-453-024.000-026	R	Daiber, Michael & Allison h&w	133,100.00	54,265.00	54,265.00	0.00
45	45-07-21-453-025.000-026	R	Gearman, David S	133,100.00	54,265.00	54,265.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-453-026.000-026	R	Gauthier, Nicole M	131,700.00	53,355.00	53,355.00	0.00
45	45-07-21-453-027.000-026	R	Zdrnja, Ranko & Ana h&w	130,700.00	52,705.00	52,705.00	0.00
45	45-07-21-453-028.000-026	R	Dabrowski, Suzanne D	128,000.00	50,950.00	50,950.00	0.00
45	45-07-21-453-029.000-026	R	Secretary of Veterans Affairs	132,900.00	129,900.00	129,900.00	0.00
45	45-07-21-453-030.000-026	R	Walker II, Michael S	130,100.00	52,315.00	52,315.00	0.00
45	45-07-21-454-001.000-026	R	Musch, Dan A	137,900.00	57,385.00	57,385.00	0.00
45	45-07-21-454-002.000-026	R	Barlage, Rosemary (dh)	150,300.00	150,300.00	150,300.00	0.00
45	45-07-21-454-003.000-026	R	Pena, Megan A	128,500.00	51,275.00	51,275.00	0.00
45	45-07-21-454-004.000-026	R	Campbell, Jessica & Marcia Hillemonds	137,200.00	137,200.00	137,200.00	0.00
45	45-07-21-454-005.000-026	R	Santefort, Jeremy A & Annette Harris h	129,400.00	51,860.00	51,860.00	0.00
45	45-07-21-454-006.000-026	R	Cesinger, Diana K	128,500.00	51,275.00	51,275.00	0.00
45	45-07-21-454-007.000-026	R	Gomez,Hector Mario	128,500.00	41,795.00	41,795.00	0.00
45	45-07-21-454-008.000-026	R	Ashton, Nancy J.	130,700.00	52,705.00	52,705.00	0.00
45	45-07-21-454-009.000-026	R	Pistalo, Vanja	133,400.00	54,460.00	54,460.00	0.00
45	45-07-21-454-010.000-026	R	Kaczmarzewski, Jennifer	134,100.00	54,915.00	54,915.00	0.00
45	45-07-21-454-011.000-026	R	Maciejewski, Andrew W and Dawn, Hu	127,900.00	50,885.00	50,885.00	0.00
45	45-07-21-454-012.000-026	R	Salcedo, Ulices and Velez, Roman Xayn	131,900.00	53,485.00	53,485.00	0.00
45	45-07-21-454-013.000-026	R	Dzurochak, Wilene	126,500.00	28,015.00	28,015.00	0.00
45	45-07-21-454-014.000-026	R	Stern, John M & Grace M Stern Trs und	129,400.00	54,860.00	54,860.00	0.00
45	45-07-21-454-015.000-026	R	Anderson, Traci M	126,600.00	50,040.00	50,040.00	0.00
45	45-07-21-454-016.000-026	R	Pernice, Victor Jacob	132,700.00	54,006.00	54,006.00	0.00
45	45-07-21-454-017.000-026	R	Albomonte, Donna M (restored ownersh	124,700.00	48,805.00	48,805.00	0.00
45	45-07-21-454-018.000-026	R	Magee, Felicia	130,500.00	52,575.00	52,575.00	0.00
45	45-07-21-454-019.000-026	R	Dowd, Steven M & Brittany N Adler J/T	123,400.00	47,960.00	47,960.00	0.00
45	45-07-21-454-020.000-026	R	Bukowski, Joseph C	123,300.00	47,895.00	47,895.00	0.00
45	45-07-21-454-021.000-026	R	Hartville, Hubert L Jr	128,000.00	50,950.00	50,950.00	0.00
45	45-07-21-454-022.000-026	R	Bank of New York Mellon Trust Compa	129,100.00	129,100.00	129,100.00	0.00
45	45-07-21-454-023.000-026	R	Marker, Lee D & Deborah K h&w	132,000.00	56,550.00	56,550.00	0.00
45	45-07-21-454-024.000-026	R	Vega, Emilio J	124,200.00	48,480.00	48,480.00	0.00
45	45-07-21-454-025.000-026	R	Harris, Michael J	130,500.00	52,575.00	52,575.00	0.00
45	45-07-21-454-026.000-026	R	Herak, Jeffrey A Revoc Tr Agree dtd 02.	141,100.00	62,465.00	62,465.00	0.00
45	45-07-21-454-027.000-026	R	O'Hara, Timothy R	139,700.00	58,555.00	58,555.00	0.00
45	45-07-21-454-028.000-026	R	Gober,Jelena	129,700.00	52,055.00	52,055.00	0.00
45	45-07-21-454-029.000-026	R	Fase, Kimberly J	138,300.00	57,645.00	57,645.00	0.00
45	45-07-21-454-030.000-026	R	PHIPPS,DENISE F	140,100.00	58,815.00	58,815.00	0.00
45	45-07-21-454-031.000-026	R	Vallone, Trina L. (read by ja)slg	141,700.00	59,855.00	59,855.00	0.00
45	45-07-21-454-032.000-026	R	Dziadon, Michael C (dh)	139,100.00	58,165.00	58,165.00	0.00
45	45-07-21-454-033.000-026	R	Ramirez, Jose & Ramirez, Michelle R. (l	141,100.00	59,465.00	59,465.00	0.00
45	45-07-21-454-034.000-026	R	Lewis, Alysia Dawn	138,600.00	57,840.00	57,840.00	0.00
45	45-07-21-454-035.000-026	R	Bell, Gabriel	151,100.00	65,965.00	65,965.00	0.00
45	45-07-21-454-036.000-026	R	Stovall William O.	159,000.00	71,100.00	71,100.00	0.00
45	45-07-21-454-037.000-026	R	Sachnikova, Lyudmila A	131,800.00	53,420.00	53,420.00	0.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-454-038.000-026	R	STANKUS, NANCY M	141,300.00	59,595.00	59,595.00	0.00
45	45-07-21-454-039.000-026	R	Linderer, Matthew (otd 06/21/13)	139,800.00	58,620.00	58,620.00	0.00
45	45-07-21-454-040.000-026	R	Woerner, Christine	127,600.00	50,690.00	50,690.00	0.00
45	45-07-21-454-041.000-026	R	Uline, Raquel A (dh)	121,700.00	46,855.00	46,855.00	0.00
45	45-07-21-454-042.000-026	R	Brandt, Deborah S.	128,200.00	51,080.00	51,080.00	0.00
45	45-07-21-454-043.000-026	R	Krawczyk, Leonard	129,400.00	51,860.00	51,860.00	0.00
45	45-07-21-454-044.000-026	R	Frigo, Jennifer A	122,200.00	47,180.00	47,180.00	0.00
45	45-07-21-454-045.000-026	R	Halloran, Kristin	128,200.00	51,080.00	51,080.00	0.00
45	45-07-21-454-046.000-026	R	Dorkin, Elizabeth M & Louise G O'Keef	135,300.00	43,215.00	43,215.00	0.00
45	45-07-21-454-047.000-026	R	Smith, Victoria L	128,200.00	54,080.00	54,080.00	0.00
45	45-07-21-454-048.000-026	R	Peters, Pete F. Dolores T., H&W	129,900.00	52,185.00	52,185.00	0.00
45	45-07-21-455-001.000-026	R	Strom, Lynn	126,500.00	49,975.00	49,975.00	0.00
45	45-07-21-455-002.000-026	R	Stinar, Ellen	127,700.00	50,755.00	50,755.00	0.00
45	45-07-21-455-003.000-026	R	Rivera, Elizabeth L	133,400.00	54,460.00	54,460.00	0.00
45	45-07-21-455-004.000-026	R	Lakshmanamurthy, Rajesh & Dana E L	131,100.00	55,965.00	55,965.00	0.00
45	45-07-21-455-005.000-026	R	Haley, Sylvia G	129,400.00	51,860.00	51,860.00	0.00
45	45-07-21-455-006.000-026	R	Daniel, Emmeline A (read by ja)	130,300.00	52,445.00	52,445.00	0.00
45	45-07-21-455-007.000-026	R	Sandoval, Angela G	128,200.00	51,080.00	51,080.00	0.00
45	45-07-21-455-008.000-026	R	DeBoer, David A	156,600.00	69,540.00	69,540.00	0.00
45	45-07-21-455-009.000-026	R	Dyslin, Donna L. as Trustee	136,100.00	46,735.00	46,735.00	0.00
45	45-07-21-455-010.000-026	R	Seaman, Kristopher W.	128,000.00	50,950.00	50,950.00	0.00
45	45-07-21-455-011.000-026	R	Watchtower Bible and Tract Society of t	135,000.00	58,500.00	58,500.00	0.00
45	45-07-21-455-012.000-026	R	Aguirre, Colleen (ja)	133,200.00	54,331.00	54,331.00	0.00
45	45-07-21-455-013.000-026	R	Goodes, Pamela	133,800.00	54,720.00	54,720.00	0.00
45	45-07-21-455-014.000-026	R	Geddes, Antoinette C (ja)	126,400.00	49,910.00	49,910.00	0.00
45	45-07-21-455-015.000-026	R	Gray, Dennis W & Susan J	164,500.00	74,675.00	74,675.00	0.00
45	45-07-21-455-016.000-026	R	Venem, Meggin K	139,600.00	58,490.00	58,490.00	0.00
45	45-07-21-455-017.000-026	R	Kiefer, Elizabeth May	136,000.00	56,150.00	56,150.00	0.00
45	45-07-21-455-018.000-026	R	Dragos, David	133,400.00	130,400.00	130,400.00	0.00
45	45-07-21-455-019.000-026	R	Minch, Joshua	129,700.00	52,055.00	52,055.00	0.00
45	45-07-21-455-020.000-026	R	Walen, David and Maroc, Melissa	131,700.00	53,355.00	53,355.00	0.00
45	45-07-21-455-021.000-026	R	Magraf, Susan K	134,200.00	54,980.00	54,980.00	0.00
45	45-07-21-455-022.000-026	R	Wilkins, Lois A f/n/a Lois A Williams	139,100.00	139,100.00	139,100.00	0.00
45	45-07-21-455-023.000-026	R	Kalafatic, Marie A	128,400.00	51,210.00	51,210.00	0.00
45	45-07-21-455-024.000-026	R	Kuridza, Borislav	139,100.00	61,165.00	61,165.00	0.00
45	45-07-21-455-025.000-026	R	Metcalfe, Elizabeth G	126,200.00	49,780.00	49,780.00	0.00
45	45-07-21-455-026.000-026	R	Armstrong, Deidre Y	138,400.00	57,710.00	57,710.00	0.00
45	45-07-21-455-027.000-026	R	Kiszenia, Barbara M & Eric J h&w	133,000.00	41,720.00	41,720.00	0.00
45	45-07-21-455-028.000-026	R	Blauw, Jean E Tr of Jean E Blauw Revo	133,300.00	57,395.00	57,395.00	0.00
45	45-07-21-455-029.000-026	R	Walker, Michael Bryan	131,700.00	53,355.00	53,355.00	0.00
45	45-07-21-455-030.000-026	R	Kocsis, Jonathan P	135,300.00	55,695.00	55,695.00	0.00
45	45-07-21-455-031.000-026	R	Guest, Jerry A Tr of Jerry A Guest Revo	132,300.00	55,245.00	55,245.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-455-032.000-026	R	Czapkowicz, Paul L	126,800.00	50,170.00	50,170.00	0.00
45	45-07-21-456-001.000-026	R	Nadina Inc	759,100.00	759,100.00	650,669.00	108,431.00
45	45-07-21-456-002.000-026	R	Podobinski, Jason M	148,000.00	69,540.00	69,540.00	0.00
45	45-07-21-456-003.000-026	R	Schu, Mari Lynn	127,200.00	50,430.00	50,430.00	0.00
45	45-07-21-456-004.000-026	R	Garcia, Juan M	135,100.00	55,565.00	55,565.00	0.00
45	45-07-21-456-005.000-026	R	Seiber, Tammy J	131,600.00	53,290.00	53,290.00	0.00
45	45-07-21-456-006.000-026	R	Delgado, Mary A Trustee, Mary A Delgr	133,500.00	45,045.00	45,045.00	0.00
45	45-07-21-456-007.000-026	R	Stepien, John	125,300.00	49,195.00	49,195.00	0.00
45	45-07-21-456-008.000-026	R	Boughamer, James	152,600.00	66,940.00	66,940.00	0.00
45	45-07-21-456-009.000-026	R	West, Venetta	126,900.00	50,235.00	50,235.00	0.00
45	45-07-21-456-010.000-026	R	Hartt, Sarah	126,700.00	50,105.00	50,105.00	0.00
45	45-07-21-456-011.000-026	R	Hahn, Paul J	131,000.00	52,900.00	52,900.00	0.00
45	45-07-21-456-012.000-026	R	Roach, Jacqueline M	145,000.00	62,000.00	62,000.00	0.00
45	45-07-21-456-013.000-026	R	Cook, Holly, A	126,400.00	49,910.00	49,910.00	0.00
45	45-07-21-456-014.000-026	R	El Randel Antvaan	138,200.00	138,200.00	138,200.00	0.00
45	45-07-21-456-015.000-026	R	Wright, Donna A	126,500.00	49,975.00	49,975.00	0.00
45	45-07-21-456-016.000-026	R	Conaway, Cassandre L (ja)	136,100.00	56,215.00	56,215.00	0.00
45	45-07-21-456-017.000-026	R	Muhammad, William H & Annie Jean Jr	135,900.00	59,085.00	59,085.00	0.00
45	45-07-21-456-018.000-026	R	Rivera, Iris C. & Lopez, Magdalena	131,000.00	52,900.00	52,900.00	0.00
45	45-07-21-456-019.000-026	R	Smith, Toya P	142,300.00	60,245.00	60,245.00	0.00
45	45-07-21-456-020.000-026	R	Raymond, Christine	127,500.00	50,625.00	50,625.00	0.00
45	45-07-21-456-021.000-026	R	Langer, Allison M (dh)	140,000.00	58,750.00	58,750.00	0.00
45	45-07-21-456-022.000-026	R	Anderson, Rachel Claire & John G Ande	126,900.00	50,235.00	50,235.00	0.00
45	45-07-21-456-023.000-026	R	Ajayi, Olukemi	126,000.00	52,650.00	52,650.00	0.00
45	45-07-21-456-024.000-026	R	Beall, Angela B (Janet Bluml retains her	123,600.00	48,090.00	48,090.00	0.00
45	45-07-21-456-025.000-026	R	Oberg, Mary L	138,700.00	57,905.00	57,905.00	0.00
45	45-07-21-457-001.000-026	R	Town of Highland	0.00	0.00	0.00	0.00
45	45-07-21-457-003.000-026	R	Moes, Larry J & Kathy J	133,600.00	54,590.00	54,590.00	0.00
45	45-07-21-457-004.000-026	R	Garcia Fernando	122,100.00	47,115.00	47,115.00	0.00
45	45-07-21-457-005.000-026	R	Burgans, Criag R & Sandra L h&w	140,400.00	59,185.00	59,185.00	0.00
45	45-07-21-457-006.000-026	R	Munguia, Mario T as Trs of Tr known a:	168,500.00	168,500.00	147,254.00	21,246.00
45	45-07-21-457-007.000-026	R	Simkus, Gerald J & Janice J	149,500.00	149,500.00	127,290.00	22,210.00
45	45-07-21-457-008.000-026	R	Tokarz, Jeffrey W & Christine R & Lov	118,200.00	19,620.00	19,620.00	0.00
45	45-07-21-457-009.000-026	R	Munguia, Mario T as Trs of Tr known a:	227,300.00	227,300.00	203,292.00	24,008.00
45	45-07-21-457-010.000-026	R	Fulton, William L. and Kathi R., H&W	271,600.00	147,685.00	147,685.00	0.00
45	45-07-21-457-011.000-026	R	Garcia, Rudolph & Rachel	142,400.00	47,830.00	47,830.00	0.00
45	45-07-21-457-012.000-026	R	Staroscak, Ronald E & Tamalee M Star	178,800.00	84,740.00	84,740.00	0.00
45	45-07-21-457-013.000-026	R	Wildman, Brad & Julie A	164,500.00	74,675.00	74,675.00	0.00
45	45-07-21-457-014.000-026	R	Ploense, Carol Trs of the Carol Ploense J	159,100.00	159,100.00	159,100.00	0.00
45	45-07-21-457-015.000-026	R	Kroll, Gerald B & Adele J Kroll Co-Trs	148,500.00	54,795.00	54,795.00	0.00
45	45-07-21-457-016.000-026	R	Yeo, Mike Tr of Mike Yeo Revoc Liv Tr	143,300.00	60,895.00	60,895.00	0.00
45	45-07-21-505-002.000-026	R	Norfolk Southern Corporation	0.00	0.00	0.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-22-355-002.000-026	R	Campbell, Michael S & Nicholas L Cam	110,200.00	43,080.00	43,080.00	0.00
45	45-07-22-451-039.000-026	R	Haynes, Donald P & Peggy Scott	172,800.00	85,040.00	85,040.00	0.00
45	45-07-27-228-027.000-026	R	Nichels, Terry R & Kathy G H&W	200,700.00	200,700.00	199,462.00	1,238.00
45	45-07-33-505-003.000-026	R	Norfolk Southern Corporation	0.00	0.00	0.00	0.00

Town of Highland redevelopment Commission  
Highland, Lake County, Indiana

List of All Individual Components by Allocation Area

HIGHLAND REDEVELOPMENT AREA #2—COMMERCIAL CORRIDORS (2015 PAY 2016)

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-17-476-006.000-026	R	Cardinal Services, Inc	55,200.00	55,200.00	53,936.00	1,264.00
45	45-07-17-476-007.000-026	R	Cardinal Service Inc	4,600.00	4,600.00	4,137.00	463.00
45	45-07-17-476-010.000-026	R	Cardinal Service Inc	197,800.00	197,800.00	193,282.00	4,518.00
45	45-07-17-476-011.000-026	R	Cardinal Service Inc	261,100.00	261,100.00	261,100.00	0.00
45	45-07-17-476-012.000-026	R	Petrites, Helen M.( Declaration of Trust	22,800.00	22,800.00	22,278.00	522.00
45	45-07-17-478-003.000-026	R	Enro Marketing Co	1,532,700.00	1,532,700.00	1,491,546.00	41,154.00
45	45-07-20-226-004.000-026	R	Petrites, Stanley J Sr & Helen M Trust c	266,200.00	266,200.00	266,200.00	0.00
45	45-07-20-226-005.000-026	R	Petrites, Helen M.( Declaration of Trust	190,300.00	190,300.00	190,300.00	0.00
45	45-07-20-226-006.000-026	R	Petrites, Stanley J Sr & Helen M Trust c	277,200.00	249,080.00	249,080.00	0.00
45	45-07-20-226-007.000-026	R	Petrites, Stanley J Sr & Helen M Trust c	1,300.00	1,300.00	1,271.00	29.00
45	45-07-20-226-008.000-026	R	Petrites, Stanley J Sr & Helen M Trust c	500.00	500.00	485.00	15.00
45	45-07-20-427-012.000-026	R	Mycka, Richard J & Wmifred H h&w	162,900.00	162,900.00	162,900.00	0.00
45	45-07-20-427-014.000-026	R	JJAM Investments, LLC	396,200.00	396,200.00	388,281.00	7,919.00
45	45-07-20-427-029.000-026	R	Smola, Jason & Jennifer A h&w	179,000.00	84,100.00	84,100.00	0.00
45	45-07-20-427-030.000-026	R	Alcumbac, Pauline Et Al Trustees	200,400.00	98,010.00	98,010.00	0.00
45	45-07-20-427-032.000-026	R	Johns, Norma J Trs Tr	321,000.00	321,000.00	308,614.00	12,386.00
45	45-07-20-479-006.000-026	R	Northern Indiana Pub. Service Co.	0.00	0.00	0.00	0.00
45	45-07-20-480-006.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-20-480-007.000-026	R	Moran, Dennis D I & Cecilia	277,900.00	277,900.00	261,870.00	16,030.00
45	45-07-20-480-009.000-026	R	Green, Steve E	285,600.00	285,600.00	285,600.00	0.00
45	45-07-20-480-012.000-026	R	A G Properties	213,900.00	213,900.00	208,016.00	5,884.00
45	45-07-20-484-007.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-20-484-008.000-026	R	A G PROPERTIES	252,100.00	252,100.00	246,480.00	5,620.00
45	45-07-20-484-009.000-026	R	Grzynek, Kenneth W & Rene H Morelli	348,700.00	348,700.00	340,516.00	8,184.00
45	45-07-21-151-003.000-026	R	Highland Plaza Improvement, LLC	800,400.00	800,400.00	616,124.00	184,276.00
45	45-07-21-151-004.000-026	R	Highland Plaza Improvement, LLC	4,522,900.00	4,522,900.00	4,522,900.00	0.00
45	45-07-21-151-005.000-026	R	UP Improvement, LLC	1,211,400.00	1,211,400.00	1,211,400.00	0.00
45	45-07-21-151-006.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-151-007.000-026	R	Northern Indiana Public Service Co	500.00	500.00	485.00	15.00
45	45-07-21-151-008.000-026	R	State of Indiana, Department of Natural	0.00	0.00	0.00	0.00
45	45-07-21-151-009.000-026	R	State of Indiana, Department of Natural	0.00	0.00	0.00	0.00
45	45-07-21-301-001.000-026	R	UP Improvements, LLC	7,663,700.00	7,663,700.00	7,663,700.00	0.00
45	45-07-21-301-002.000-026	R	Mitrakis, Chris & Vasiliki Mitrakis, Anc	443,900.00	443,900.00	437,670.00	6,230.00
45	45-07-21-301-003.000-026	R	Manthur Holdings, LLC	2,786,700.00	2,786,700.00	2,786,700.00	0.00
45	45-07-21-301-004.000-026	R	Wadkins, Robert & Sheila h&w	136,800.00	56,671.00	56,671.00	0.00
45	45-07-21-301-005.000-026	R	WC Realty LLC	517,000.00	517,000.00	501,837.00	15,163.00
45	45-07-21-351-001.000-026	R	Northern Indiana Pub Service Co	0.00	0.00	0.00	0.00
45	45-07-21-351-002.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-351-011.000-026	R	Northwest Indiana Clinics LLC	566,400.00	566,400.00	537,580.00	28,820.00
45	45-07-21-353-001.000-026	R	Lake County Trust Company, as Trustee	312,600.00	312,600.00	229,726.00	82,874.00
45	45-07-21-353-002.000-026	R	Lake County Trust Company, as Trustee	114,700.00	114,700.00	112,011.00	2,689.00
45	45-07-21-353-003.000-026	R	Korabel, Ted W., Trustee of Ted W. Ko	254,100.00	254,100.00	243,169.00	10,931.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-353-004.000-026	R	Katemis, George & Boultas C T / C	227,400.00	227,400.00	219,569.00	7,831.00
45	45-07-21-353-005.000-026	R	Lake County Trust Company, as Trustee	573,300.00	573,300.00	572,440.00	860.00
45	45-07-21-353-006.000-026	R	Kenefick, Bonnie L & Joan Portillo	339,900.00	339,900.00	335,757.00	4,143.00
45	45-07-22-355-001.000-026	R	Lute, Carmen M	113,500.00	113,500.00	32,045.00	0.00
45	45-07-22-355-003.000-026	R	Ghrist, Peter G	133,300.00	133,300.00	54,395.00	0.00
45	45-07-22-355-004.000-026	R	Kortum, Jeffrey D & Beth L	176,400.00	176,400.00	82,410.00	0.00
45	45-07-22-355-005.000-026	R	Jones, Douglas	123,400.00	123,400.00	47,960.00	0.00
45	45-07-22-355-006.000-026	R	Jones, Richard D TOD to Janice E Palm	137,500.00	137,500.00	47,645.00	0.00
45	45-07-22-355-008.000-026	R	Safoora Inc	431,400.00	431,400.00	428,373.00	3,027.00
45	45-07-22-355-010.000-026	R	Highland Public Building Corporation	0.00	0.00	0.00	0.00
45	45-07-22-355-011.000-026	R	Highland Public Building Corporation	0.00	0.00	0.00	0.00
45	45-07-22-358-011.000-026	R	First Christian Reformed Church of Highl	60,000.00	60,000.00	0.00	0.00
45	45-07-22-377-008.000-026	R	Hook-Superrx Inc. (Corrected per real es	1,775,700.00	1,775,700.00	1,057,512.00	718,188.00
45	45-07-22-380-011.000-026	R	Rasmussen, Brad Keith & Judith Ann	129,600.00	129,600.00	27,835.00	0.00
45	45-07-22-380-012.000-026	R	Culbertson, Phillip J & Maria C	130,800.00	130,800.00	52,770.00	0.00
45	45-07-22-380-013.000-026	R	Yingling, Paul A	44,800.00	44,800.00	44,800.00	0.00
45	45-07-22-380-014.000-026	R	Kovera, Michael C & Pamela E	93,900.00	93,900.00	93,900.00	0.00
45	45-07-22-380-015.000-026	R	Mears, David E & Kathleen M Walsh-M	91,500.00	91,500.00	90,942.00	558.00
45	45-07-22-380-016.000-026	R	Abbott, Lisa M	172,300.00	172,300.00	172,300.00	0.00
45	45-07-22-380-017.000-026	R	Pnakovich, Thomas E & Darlene L	197,800.00	197,800.00	97,825.00	0.00
45	45-07-22-380-020.000-026	R	Komyatte, Jude & Catherine H&W (reac	181,100.00	111,715.00	111,715.00	0.00
45	45-07-22-380-021.000-026	R	Komyatte, Jude & Catherine H&W (reac	20,900.00	20,900.00	20,900.00	0.00
45	45-07-22-381-001.000-026	R	Filler Scott & Cheryl Filler h&w	174,700.00	174,700.00	165,936.00	8,764.00
45	45-07-22-451-034.000-026	R	Wall, Brian W & Kelly	135,800.00	59,020.00	59,020.00	0.00
45	45-07-22-451-035.000-026	R	Rakoczy, Richard J, Maria M Rakoczy, J	328,600.00	181,830.00	181,830.00	0.00
45	45-07-22-451-036.000-026	R	Rakoczy, Richard J, Maria M Rakoczy, J	224,900.00	224,900.00	222,792.00	2,108.00
45	45-07-22-451-037.000-026	R	Binner, Stephen D	177,400.00	83,690.00	83,690.00	0.00
45	45-07-22-451-038.000-026	R	Miller, Vernon C & Julia F	156,500.00	69,475.00	69,475.00	0.00
45	45-07-22-451-040.000-026	R	Preiss, Steve & Ann	158,300.00	73,645.00	73,645.00	0.00
45	45-07-22-451-041.000-026	R	Natelborg, James A & Robin D h&w	200,200.00	98,195.00	98,195.00	0.00
45	45-07-22-455-011.000-026	R	Herak Realty, LLC	185,500.00	185,500.00	178,624.00	6,876.00
45	45-07-22-455-012.000-026	R	Hixon Home Improvement Co Inc	109,300.00	109,300.00	104,165.00	5,135.00
45	45-07-22-455-013.000-026	R	BKO Properties LLC	232,000.00	232,000.00	186,048.00	45,952.00
45	45-07-22-456-012.000-026	R	Highland, Water Department	0.00	0.00	0.00	0.00
45	45-07-22-476-012.000-026	R	Melenius, Raymond E & Malenius, Carc	300.00	300.00	300.00	0.00
45	45-07-22-479-001.000-026	R	Krieter, Charles R & Paula A	147,200.00	63,430.00	63,430.00	0.00
45	45-07-22-479-002.000-026	R	Rahmany, Dr M Asef Trs under the Tr A	112,400.00	112,400.00	107,911.00	4,489.00
45	45-07-22-479-003.000-026	R	Austgen, Mary	132,800.00	132,800.00	132,249.00	551.00
45	45-07-22-479-004.000-026	R	Bank Of Highland Tr Tr 13 3026	200,400.00	200,400.00	195,684.00	4,716.00
45	45-07-22-479-005.000-026	R	Emmanoelides, John & Maria	158,800.00	158,800.00	151,255.00	7,545.00
45	45-07-22-479-006.000-026	R	Baxter Printing Inc	153,400.00	153,400.00	153,400.00	0.00
45	45-07-22-479-018.000-026	R	Grimmer, Lawrence (ja)	276,900.00	276,900.00	276,900.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-22-479-019.000-026	R	Les, Estelle Trs of the Leon Les & Estel	282,900.00	282,900.00	209,311.00	73,589.00
45	45-07-22-479-020.000-026	R	Les, Estelle Trs of the Leon Les & Estel	645,300.00	645,300.00	465,556.00	179,744.00
45	45-07-22-479-021.000-026	R	McDonalds Corporation	131,400.00	131,400.00	128,403.00	2,997.00
45	45-07-22-479-022.000-026	R	McDonald's Corp	2,800.00	2,800.00	2,800.00	0.00
45	45-07-22-479-023.000-026	R	McDonald's Corp	168,000.00	168,000.00	164,158.00	3,842.00
45	45-07-22-479-024.000-026	R	Archibald Candy Corp	320,600.00	320,600.00	317,324.00	3,276.00
45	45-07-27-202-007.000-026	R	Highland, Water Department	0.00	0.00	0.00	0.00
45	45-07-27-202-009.000-026	R	M A Properties VIII LLC	776,100.00	776,100.00	749,462.00	26,638.00
45	45-07-27-226-001.000-026	R	JSM Powerhouse Holdings LLC	486,600.00	486,600.00	237,316.00	249,284.00
45	45-07-27-226-002.000-026	R	First Christian Reformed Ch Et Al	200.00	200.00	193.00	7.00
45	45-07-27-226-007.000-026	R	3820 Ridge Road LLC	332,100.00	332,100.00	331,204.00	896.00
45	45-07-27-226-008.000-026	R	Sandrick, Thomas B & Arleen V Sandri	512,100.00	512,100.00	507,729.00	4,371.00
45	45-07-27-228-002.000-026	R	Wilcox, David J Tr Tr 143943	3,800.00	3,800.00	3,800.00	0.00
45	45-07-27-228-003.000-026	R	Cheker Oil Comp Of Ind Inc	401,200.00	401,200.00	397,733.00	3,467.00
45	45-07-27-228-025.000-026	R	Nichels, Terry R & Kathy GH&W	136,700.00	136,700.00	136,700.00	0.00
45	45-07-27-228-026.000-026	R	Nichels, Terry R & Kathy GH&W	127,700.00	127,700.00	127,700.00	0.00
45	45-07-27-228-028.000-026	R	Nichels, Terry R & Kathy GH&W	121,300.00	121,300.00	121,300.00	0.00
45	45-07-27-228-029.000-026	R	McDonald's Real Estate Company (Re-r	990,500.00	990,500.00	906,289.00	84,211.00
45	45-07-27-228-031.000-026	R	High RE 3940 LLC	914,500.00	914,500.00	344,975.00	0.00
45	45-07-27-232-008.000-026	R	Contreras, Juan A & Gladys	122,000.00	122,000.00	47,470.00	0.00
45	45-07-27-232-009.000-026	R	Adams 9044 Cline LLC	174,900.00	174,900.00	174,900.00	0.00
45	45-07-27-277-009.000-026	R	Berrones, Barbara A	104,900.00	104,900.00	35,935.00	0.00
45	45-07-27-277-010.000-026	R	Bell, Christine L	106,700.00	106,700.00	37,385.00	0.00
45	45-07-27-354-008.000-026	R	Blanco Leofin R and Merlita C Cruzat	519,700.00	519,700.00	511,377.00	8,323.00
45	45-07-27-354-009.000-026	R	Sharma, Richa	129,500.00	129,500.00	129,500.00	0.00
45	45-07-27-354-010.000-026	R	Space Fuels Inc	394,400.00	394,400.00	394,400.00	0.00
45	45-07-27-356-006.000-026	R	Lake County Trust Company, TR TR#5:	699,400.00	699,400.00	699,047.00	353.00
45	45-07-27-356-007.000-026	R	Slikas, Frank T & Donna M Slikas Trs o	116,800.00	116,800.00	112,848.00	3,952.00
45	45-07-27-356-008.000-026	R	Horizon Bank NA	45,700.00	45,700.00	44,517.00	1,183.00
45	45-07-27-356-009.000-026	R	Horizon Bank NA	504,200.00	504,200.00	481,147.00	23,053.00
45	45-07-27-358-016.000-026	R	Malloy, Timothy O & Colleen A Malloy	279,200.00	279,200.00	277,018.00	2,182.00
45	45-07-27-358-017.000-026	R	Singh, Ajit	282,300.00	282,300.00	246,949.00	35,351.00
45	45-07-27-358-018.000-026	R	MMJ Properties LLC	1,003,400.00	1,003,400.00	872,414.00	130,986.00
45	45-07-27-358-019.000-026	R	MMJ Properties LLC	420,600.00	420,600.00	407,362.00	13,238.00
45	45-07-27-358-020.000-026	R	MMJ Properties LLC	290,500.00	290,500.00	282,581.00	7,919.00
45	45-07-27-358-021.000-026	R	Chela's Authentic Mexican Kitchen Inc	225,300.00	225,300.00	225,300.00	0.00
45	45-07-27-376-001.000-026	R	De Young, Philip L & Pamela A De Yot	597,200.00	597,200.00	597,200.00	0.00
45	45-07-27-376-002.000-026	R	D Hoyda Properties LLC	439,700.00	439,700.00	439,700.00	0.00
45	45-07-27-376-003.000-026	R	Karahalios, James & Maris	161,400.00	161,400.00	158,638.00	2,762.00
45	45-07-27-377-008.000-026	R	Jmmci, LLC	416,300.00	416,300.00	407,646.00	8,654.00
45	45-07-27-377-009.000-026	R	3447 45th Street LLC	294,000.00	294,000.00	294,000.00	0.00
45	45-07-27-454-037.000-026	R	Mistro, Andrew & Marisa A Mistro H d	221,900.00	221,900.00	111,985.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-27-454-038.000-026	R	Triple A Squared Specialties LLC	56,700.00	56,700.00	56,700.00	0.00
45	45-07-27-454-039.000-026	R	Triple A Squared Specialties LLC	56,700.00	56,700.00	56,700.00	0.00
45	45-07-27-454-041.000-026	R	Pride Group Family Limited Prtshp	286,800.00	286,800.00	286,800.00	0.00
45	45-07-27-454-042.000-026	R	Aalaai, Belzad & Sophie h&w	288,300.00	288,300.00	288,300.00	0.00
45	45-07-27-454-043.000-026	R	Family Health Care Center of Highland,	146,000.00	146,000.00	146,000.00	0.00
45	45-07-27-476-002.000-026	R	Scheeringa, Kenneth D & Sandra M Trs	166,300.00	166,300.00	166,300.00	0.00
45	45-07-27-476-003.000-026	R	SCP 2006-C23-048 LLC.	4,112,900.00	4,112,900.00	4,041,956.00	70,944.00
45	45-07-27-476-004.000-026	R	Citizens Financial Services	727,000.00	727,000.00	727,000.00	0.00
45	45-07-27-476-007.000-026	R	Griffland Center Inc	3,013,500.00	3,013,500.00	2,853,797.00	159,703.00
45	45-07-28-101-001.000-026	R	Hobart Commons, LLC (dh)	382,400.00	382,400.00	382,400.00	0.00
45	45-07-28-101-002.000-026	R	Kooistra, Sadie Tr	497,700.00	497,700.00	479,562.00	18,138.00
45	45-07-28-101-003.000-026	R	Goulas Inc	160,700.00	160,700.00	154,110.00	6,590.00
45	45-07-28-101-004.000-026	R	Goulas Inc	239,600.00	239,600.00	226,788.00	12,812.00
45	45-07-28-101-015.000-026	R	Goulas Inc	17,400.00	17,400.00	17,400.00	0.00
45	45-07-28-105-001.000-026	R	Lake County Trust Company Tr #P-391.	275,000.00	275,000.00	274,838.00	162.00
45	45-07-28-105-002.000-026	R	Lake County Trust Company Tr #P-391.	350,500.00	350,500.00	331,671.00	18,829.00
45	45-07-28-105-003.000-026	R	Lake County Trust Co Tr 3393	636,800.00	636,800.00	636,800.00	0.00
45	45-07-28-105-004.000-026	R	Limited Liability Co	478,900.00	478,900.00	457,346.00	21,554.00
45	45-07-28-106-001.000-026	R	Lake County Trust Company Tr #P-391.	313,700.00	313,700.00	297,623.00	13,077.00
45	45-07-28-106-002.000-026	R	Lake County Trust Company Tr #P-391.	368,900.00	368,900.00	360,628.00	8,272.00
45	45-07-28-106-003.000-026	R	Lake County Trust Company Tr #P-391.	362,200.00	362,200.00	354,281.00	7,919.00
45	45-07-28-106-005.000-026	R	Lake County Trust Company Tr #P-391.	293,500.00	293,500.00	293,500.00	0.00
45	45-07-28-151-001.000-026	R	AMKF LLC	439,700.00	439,700.00	439,700.00	0.00
45	45-07-28-151-002.000-026	R	Van Bor Corporation	751,200.00	751,200.00	751,200.00	0.00
45	45-07-28-151-005.000-026	R	Mc Donalds Corporation	978,800.00	978,800.00	930,307.00	48,493.00
45	45-07-28-151-007.000-026	R	Sleweon Properties LLC	1,061,300.00	1,061,300.00	1,013,343.00	47,957.00
45	45-07-28-151-008.000-026	R	Petrashovich, Margaret	223,400.00	223,400.00	221,784.00	1,616.00
45	45-07-28-151-009.000-026	R	LDST LLC	957,200.00	957,200.00	886,418.00	70,782.00
45	45-07-28-151-010.000-026	R	Martin, Elizabeth A & Matthew C Marti	46,000.00	46,000.00	46,000.00	0.00
45	45-07-28-151-011.000-026	R	SIMONDS, CONNIE RAE TRUSTEE (	332,800.00	332,800.00	332,668.00	132.00
45	45-07-28-151-012.000-026	R	SIMONDS, CONNIE RAE AS TRUST]	331,900.00	331,900.00	317,766.00	14,134.00
45	45-07-28-151-031.000-026	R	O'Reilly Automotive Stores Inc	659,900.00	659,900.00	425,088.00	234,812.00
45	45-07-28-301-003.000-026	R	Nowakowski, Edward	104,200.00	104,200.00	35,480.00	0.00
45	45-07-28-301-004.000-026	R	Nowakowski, Edward	140,300.00	140,300.00	140,300.00	0.00
45	45-07-28-301-018.000-026	R	Palm Lake Holdings Inc	633,900.00	633,900.00	168,214.00	465,686.00
45	45-07-28-304-001.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Ne	352,300.00	352,300.00	339,767.00	12,533.00
45	45-07-28-304-002.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Ne	170,300.00	170,300.00	166,193.00	4,107.00
45	45-07-28-304-003.000-026	R	Fbr Limited Partnership	381,000.00	381,000.00	376,629.00	4,371.00
45	45-07-28-304-004.000-026	R	Realty Income Properties 5 LLC	617,200.00	617,200.00	615,194.00	2,006.00
45	45-07-28-304-011.000-026	R	C J P Corp	655,700.00	655,700.00	624,772.00	30,928.00
45	45-07-28-304-012.000-026	R	Druktenis Realty LP	380,400.00	380,400.00	350,353.00	30,047.00
45	45-07-28-351-001.000-026	R	Citizens Financial Bank	483,500.00	483,500.00	483,500.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-28-351-002.000-026	R	Citizens Financial Bank	537,900.00	537,900.00	483,684.00	54,216.00
45	45-07-28-351-003.000-026	R	North Star Trust Company Tr #6774-LT	1,299,300.00	1,299,300.00	1,243,335.00	55,965.00
45	45-07-28-351-004.000-026	R	Baldi-Hoobay Equities Indiana LLC	2,111,700.00	1,157,615.00	1,157,615.00	0.00
45	45-07-28-351-005.000-026	R	Baldi-Hoobay Equities Indiana LLC	471,400.00	280,640.00	280,640.00	0.00
45	45-07-28-351-006.000-026	R	Baldi-Hoobay Equities Indiana LLC	178,100.00	170,690.00	170,690.00	0.00
45	45-07-28-351-007.000-026	R	Illiana Islamic Association	250,700.00	250,700.00	250,700.00	0.00
45	45-07-28-351-008.000-026	R	Lukowski, Arthur Sr. Tr of Arthur Luko	313,400.00	313,400.00	303,894.00	9,506.00
45	45-07-28-351-009.000-026	R	Illiana Islamic Association	178,800.00	178,800.00	178,800.00	0.00
45	45-07-28-351-012.000-026	R	GSM Group LLC	387,700.00	387,700.00	387,700.00	0.00
45	45-07-28-351-013.000-026	R	Niemiec, Richard (dh)	187,600.00	187,600.00	186,373.00	1,227.00
45	45-07-28-351-014.000-026	R	Baccino, James & Phyllis	170,400.00	170,400.00	78,510.00	0.00
45	45-07-28-351-015.000-026	R	Sapp, Robert A & Joanne Sapp Trs unde	156,600.00	156,600.00	69,540.00	0.00
45	45-07-28-351-016.000-026	R	Whitmore, Richard M & Cynthia C	144,600.00	144,600.00	61,950.00	0.00
45	45-07-28-351-019.000-026	R	The North American Islamic Trust	778,500.00	0.00	0.00	0.00
45	45-07-28-351-020.000-026	R	Highland Islamic Center, LLC (Re-recor	2,758,300.00	0.00	0.00	0.00
45	45-07-28-351-021.000-026	R	Jensen, John A	174,900.00	174,900.00	71,955.00	0.00
45	45-07-28-351-022.000-026	R	Jensen, John A (Luanne Dudley R/L)	183,400.00	183,400.00	183,400.00	0.00
45	45-07-28-351-023.000-026	R	Azam, M. Musa & Assiya B. Azam h&v	158,600.00	70,840.00	70,840.00	0.00
45	45-07-28-351-024.000-026	R	Zarris, Gary M & Penny A Zarris H & \	159,200.00	71,230.00	71,230.00	0.00
45	45-07-28-351-025.000-026	R	Ditola, Daniel & Ditola, Mary, as Truste	565,100.00	565,100.00	565,100.00	0.00
45	45-07-28-351-028.000-026	R	Ganser Automotive Service & Repair, In	486,600.00	486,600.00	486,600.00	0.00
45	45-07-28-352-016.000-026	R	Allen & Allen LLC	123,600.00	123,600.00	123,600.00	0.00
45	45-07-28-352-017.000-026	R	Allen & Allen, LLC	292,500.00	292,500.00	292,500.00	0.00
45	45-07-28-352-018.000-026	R	Lake County Trust Company Tr #P-321:	268,400.00	268,400.00	268,400.00	0.00
45	45-07-28-377-007.000-026	R	Komyatte, Richard P Et Al	613,100.00	613,100.00	613,100.00	0.00
45	45-07-28-377-008.000-026	R	Indiana Bell Telephone Co Inc	499,500.00	499,500.00	488,120.00	11,380.00
45	45-07-28-377-009.000-026	R	Bell Realty LLC	572,300.00	400,540.00	272,919.00	127,621.00
45	45-07-28-377-010.000-026	R	J P Ventures Inc	344,800.00	344,800.00	328,807.00	15,993.00
45	45-07-28-377-011.000-026	R	Egli, Ray E L/E Et Al	754,500.00	754,500.00	754,500.00	0.00
45	45-07-28-377-012.000-026	R	Ahdab, Waddah	387,300.00	387,300.00	366,708.00	20,592.00
45	45-07-28-377-013.000-026	R	Cunningham, William J & Susan Kirk hd	414,300.00	414,300.00	397,506.00	16,794.00
45	45-07-28-379-017.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-28-453-013.000-026	R	Emro Marketing Co	546,300.00	546,300.00	456,726.00	89,574.00
45	45-07-28-453-026.000-026	R	Bell, Julie L Sr and Patricia J Bell Co Trs	148,400.00	148,400.00	140,598.00	7,802.00
45	45-07-28-454-019.000-026	R	Webber, Donald E & Rosemarie	42,200.00	42,200.00	42,200.00	0.00
45	45-07-28-454-020.000-026	R	Webber, Donald E & Rosemarie	33,200.00	33,200.00	32,443.00	757.00
45	45-07-28-454-021.000-026	R	Thornton, Robert P	14,300.00	14,300.00	13,969.00	331.00
45	45-07-28-454-022.000-026	R	THORNTON, ROBERT P. & MARY A	83,900.00	83,900.00	77,707.00	6,193.00
45	45-07-28-454-023.000-026	R	Rizzo, Frank A & Brenda J Trs u/t/a knc	160,900.00	160,900.00	158,931.00	1,969.00
45	45-07-28-454-024.000-026	R	Lake County Trust Company Tr #5843	934,700.00	934,700.00	860,237.00	74,463.00
45	45-07-28-454-026.000-026	R	Haddadin, Isam & Nadia h&w	175,300.00	175,300.00	166,808.00	8,492.00
45	45-07-28-454-027.000-026	R	Haddadin, Isam & Nadia h&w	149,200.00	149,200.00	149,200.00	0.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-28-454-032.000-026	R	Hoogland, Charles Tr	532,300.00	532,300.00	484,336.00	47,964.00
45	45-07-28-479-008.000-026	R	Breger, Russell D & Maria Ruiz	158,500.00	71,020.00	71,020.00	0.00
45	45-07-28-479-015.000-026	R	Cooley, Tracy M Dvm	188,400.00	188,400.00	183,669.00	4,731.00
45	45-07-28-480-006.000-026	R	DOMI LLC	375,700.00	375,700.00	375,700.00	0.00
45	45-07-28-480-013.000-026	R	Angotti, Vincent J & Patti h&w (dh)	218,600.00	218,600.00	205,421.00	13,179.00
45	45-07-28-480-014.000-026	R	Kime Properties, LLC	208,700.00	208,700.00	195,888.00	12,812.00
45	45-07-28-480-015.000-026	R	SANTINO, LORETTA	150,100.00	55,835.00	55,835.00	0.00
45	45-07-28-481-011.000-026	R	Shelton, Michael J & Barbara J Shelton	200.00	200.00	193.00	7.00
45	45-07-28-481-012.000-026	R	Eise Management Company an Illinois C	217,300.00	217,300.00	211,548.00	5,752.00
45	45-07-28-481-013.000-026	R	Learning Center Inc	203,400.00	203,400.00	194,768.00	8,632.00
45	45-07-28-481-014.000-026	R	Merez, LLC	874,700.00	874,700.00	874,700.00	0.00
45	45-07-29-230-011.000-026	R	Thornton Oil Corp	710,700.00	710,700.00	673,388.00	37,312.00
45	45-07-29-230-012.000-026	R	DJB Management LLC	285,000.00	285,000.00	273,011.00	11,989.00
45	45-07-29-230-013.000-026	R	DJB Management LLC	143,200.00	143,200.00	142,414.00	786.00
45	45-07-29-230-014.000-026	R	Samara, Jawad N	399,700.00	399,700.00	378,748.00	20,952.00
45	45-07-29-233-005.000-026	R	Lewis Medical Properties LLC	351,600.00	351,600.00	350,946.00	654.00
45	45-07-29-233-006.000-026	R	Silverman, Mariclaire & Mansuedo h&w	455,600.00	455,600.00	336,515.00	119,085.00
45	45-07-29-233-007.000-026	R	Respite Care Services Inc	415,900.00	0.00	0.00	0.00
45	45-07-29-233-008.000-026	R	Kendra, Mark S	368,900.00	368,900.00	345,237.00	23,663.00
45	45-07-29-233-009.000-026	R	9010 Indianapolis LLC	342,800.00	342,800.00	342,800.00	0.00
45	45-07-29-279-002.000-026	R	Centier Bank	678,100.00	678,100.00	649,288.00	28,812.00
45	45-07-29-279-003.000-026	R	Harris N.A. Trust #5142	100.00	100.00	100.00	0.00
45	45-07-29-279-004.000-026	R	Richardson, Gary M	351,700.00	351,700.00	337,757.00	13,943.00
45	45-07-29-279-026.000-026	R	Richardson, Gary	301,600.00	301,600.00	301,600.00	0.00
45	45-07-29-279-027.000-026	R	Richardson, Gary	96,900.00	96,900.00	94,681.00	2,219.00
45	45-07-29-279-029.000-026	R	AutoZone Inc	745,900.00	745,900.00	719,034.00	26,866.00
45	45-07-29-279-031.000-026	R	Kliders, Theodore & Dimitra h&w	732,100.00	732,100.00	704,478.00	27,622.00
45	45-07-29-279-032.000-026	R	The Lyle J. Fralich Revocable Trust Dtd	807,600.00	807,600.00	766,651.00	40,949.00
45	45-07-29-279-033.000-026	R	Peoples, Fed Sav & Loan Tr 5009	478,700.00	478,700.00	478,700.00	0.00
45	45-07-29-279-034.000-026	R	Patel, Harish D & Lilavanti h&w	366,900.00	366,900.00	350,474.00	16,426.00
45	45-07-29-279-035.000-026	R	Peoples Federal Savings And Loan Asso	453,500.00	453,500.00	436,868.00	16,632.00
45	45-07-29-279-036.000-026	R	Indiana Land Trust Company Tr u/t/a dt	2,158,000.00	2,158,000.00	2,037,857.00	120,143.00
45	45-07-29-428-013.000-026	R	Indiana Land Trust Co Tr of Land Tr #1	166,500.00	166,500.00	166,500.00	0.00
45	45-07-29-428-014.000-026	R	WALKER, MICHAEL J	319,400.00	319,400.00	304,626.00	14,774.00
45	45-07-29-428-015.000-026	R	9318 Enterprises Inc	672,900.00	672,900.00	537,587.00	135,313.00
45	45-07-29-428-016.000-026	R	Philis, Harris	588,800.00	588,800.00	543,098.00	45,702.00
45	45-07-29-430-005.000-026	R	Dal Santo Kolodziej Partners LLC	583,300.00	583,300.00	583,300.00	0.00
45	45-07-29-430-006.000-026	R	Lake County Trust Company Trs under	286,600.00	286,600.00	271,511.00	15,089.00
45	45-07-29-430-013.000-026	R	Monro Muffler Brake Inc	362,300.00	362,300.00	362,300.00	0.00
45	45-07-29-430-014.000-026	R	Tasha, Bailey Brandy & Ben Group	218,700.00	218,700.00	218,700.00	0.00
45	45-07-29-458-001.000-026	R	Prairie Square LLC	8,407,600.00	8,407,600.00	2,743,850.00	5,663,750.00
45	45-07-29-476-004.000-026	R	Fifth Third Bank	859,600.00	859,600.00	696,386.00	163,214.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-29-476-006.000-026	R	Mira Highland, Inc.	410,100.00	410,100.00	410,100.00	0.00
45	45-07-29-476-007.000-026	R	Dorai Properties LLC	193,500.00	193,500.00	170,998.00	22,502.00
45	45-07-29-476-008.000-026	R	Dal Santo, James S & Patricia L h&w	156,100.00	156,100.00	130,755.00	25,345.00
45	45-07-29-476-011.000-026	R	Levin, Barry (Und 1/2) & Dorothy J Levi	536,500.00	536,500.00	509,216.00	27,284.00
45	45-07-29-476-012.000-026	R	Styliades, Tr 1	2,373,300.00	2,373,300.00	2,036,197.00	337,103.00
45	45-07-29-476-013.000-026	R	Seida Real Estate Holdings LLC	377,100.00	377,100.00	374,889.00	2,211.00
45	45-07-29-476-014.000-026	R	GJ 9610, LLC an Indiana Limited Liabil	376,800.00	376,800.00	356,517.00	20,283.00
45	45-07-29-476-017.000-026	R	Lake County Trust Company Tr u/a dtr	348,700.00	348,700.00	348,700.00	0.00
45	45-07-29-476-018.000-026	R	Chyung Chie-Hong Trustee of the Chie I	4,800.00	4,800.00	1,795.00	3,005.00
45	45-07-29-477-004.000-026	R	Zajac Jerome F and Susan M. H&W	213,600.00	213,600.00	202,705.00	10,895.00
45	45-07-29-477-005.000-026	R	Park Avenue Floors Inc	330,700.00	330,700.00	329,613.00	1,087.00
45	45-07-29-477-006.000-026	R	Chyung Chie-Hong Trustee of the Chie I	50,900.00	50,900.00	47,815.00	3,085.00
45	45-07-29-477-007.000-026	R	Koreczak, Joel R Living Trust dtd 09/03/1	482,700.00	482,700.00	474,017.00	8,683.00
45	45-07-29-477-008.000-026	R	Chyung Chie-Hong Trustee of the Chie I	254,100.00	254,100.00	232,281.00	21,819.00
45	45-07-29-477-009.000-026	R	Chiang, I Ping & Hsia h&w (read by jr	333,000.00	333,000.00	322,759.00	10,241.00
45	45-07-29-477-011.000-026	R	Heidner Properties Inc	421,400.00	421,400.00	408,206.00	13,194.00
45	45-07-29-477-012.000-026	R	Bustamante, Charles A. & Doreen M. (E	151,200.00	151,200.00	41,070.00	0.00
45	45-07-29-477-014.000-026	R	K&M Halum Properties, LLC	247,100.00	247,100.00	65,571.00	181,529.00
45	45-07-32-201-001.000-026	R	Peoples, Federal Svgs & Loan Tr 5003	1,357,900.00	1,357,900.00	1,315,974.00	41,926.00
45	45-07-32-201-002.000-026	R	Peoples, Fedl S & Ln Tr 5003	1,034,800.00	1,034,800.00	1,034,800.00	0.00
45	45-07-32-204-001.000-026	R	Peoples Bank Fsb Tr Tr 5003	1,590,900.00	1,587,900.00	1,587,900.00	0.00
45	45-07-32-204-002.000-026	R	Peoples Federal Savings & Loan Assoc	1,538,300.00	1,538,300.00	1,536,956.00	1,344.00
45	45-07-32-226-006.000-026	R	Sivam, Subbiah	142,000.00	142,000.00	115,840.00	26,160.00
45	45-07-32-227-001.000-026	R	Lake County Trust Company Tr #5626 c	294,700.00	291,700.00	283,751.00	7,949.00
45	45-07-32-227-002.000-026	R	R I C 26 Ltd	560,100.00	560,100.00	560,100.00	0.00
45	45-07-32-227-003.000-026	R	Sarah's Property Management, LLC	786,500.00	786,500.00	786,500.00	0.00
45	45-07-32-227-004.000-026	R	Svt Llc	2,594,900.00	1,705,225.00	1,705,225.00	0.00
45	45-07-32-227-006.000-026	R	Christenson, Milford P Et Al Tr	6,150,800.00	6,147,800.00	4,043,271.00	2,104,529.00
45	45-07-32-227-008.000-026	R	Bosak Land Co Llc	1,832,900.00	1,832,900.00	1,786,030.00	46,870.00
45	45-07-32-228-001.000-026	R	O'Donnell, Robert L & Carole h&w	140,700.00	59,205.00	59,205.00	0.00
45	45-07-32-228-002.000-026	R	Czupryn, Robert & Evelyn h&w (dh rea	138,400.00	48,230.00	48,230.00	0.00
45	45-07-32-228-003.000-026	R	Stefano Sharon M	141,500.00	59,725.00	59,725.00	0.00
45	45-07-32-228-004.000-026	R	Tauber, Pamela R	141,400.00	62,660.00	62,660.00	0.00
45	45-07-32-228-005.000-026	R	Martinez, Thomas L & Lynda L Living	142,400.00	142,400.00	142,400.00	0.00
45	45-07-32-228-006.000-026	R	Kelyka, Kathleen M (corrected 8/25/20	141,400.00	141,400.00	141,400.00	0.00
45	45-07-32-228-007.000-026	R	Svolos, Konstantinos S & Haido	257,400.00	122,580.00	122,580.00	0.00
45	45-07-32-228-009.000-026	R	Deboer, James	520,200.00	520,200.00	472,933.00	47,267.00
45	45-07-32-228-010.000-026	R	Cyrus, Ruth B	443,600.00	443,600.00	443,600.00	0.00
45	45-07-32-229-001.000-026	R	Linden Property, Inc.	623,100.00	623,100.00	552,626.00	70,474.00
45	45-07-32-229-002.000-026	R	Excite LLC	1,602,000.00	1,602,000.00	1,506,813.00	95,187.00
45	45-07-32-230-002.000-026	R	Rantom Development, Inc.	171,700.00	171,700.00	146,921.00	24,779.00
45	45-07-33-101-001.000-026	R	First Bank Of Whiting Tr 1795	640,900.00	640,900.00	581,835.00	59,065.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-33-101-002.000-026	R	Schrage, Michael & Jill	238,900.00	238,900.00	238,900.00	0.00
45	45-07-33-101-003.000-026	R	Krooswyk Henrietta P and Terry L. as C	288,300.00	288,300.00	270,037.00	18,263.00
45	45-07-33-101-004.000-026	R	Lake County Tr Co Tr Tr 1895	2,054,300.00	2,054,300.00	1,975,172.00	79,128.00
45	45-07-33-101-005.000-026	R	Druktenis Realty, L.P. (dh)	1,707,600.00	1,480,075.00	1,480,075.00	0.00
45	45-07-33-101-006.000-026	R	Krooswyk, Henrietta P & Terry L Kroos	221,500.00	221,500.00	216,225.00	5,275.00
45	45-07-33-101-008.000-026	R	Druktenis Realty, L.P.	175,600.00	175,600.00	46,598.00	129,002.00
45	45-07-33-102-001.000-026	R	Peoples, Fed Sav & Loan Assn Tr 6018	1,040,700.00	1,040,700.00	999,480.00	41,220.00
45	45-07-33-102-002.000-026	R	Renwald, Thomas J Tr Et Al	237,600.00	237,600.00	221,350.00	16,250.00
45	45-07-33-102-003.000-026	R	Commercial Vans Inc (04/22/14)	94,700.00	94,700.00	89,969.00	4,731.00
45	45-07-33-102-004.000-026	R	Hutchinson, Ronald D & Barbara K	123,300.00	120,300.00	115,988.00	4,312.00
45	45-07-33-102-005.000-026	R	Wolski, William G (ja)	147,300.00	147,300.00	142,863.00	4,437.00
45	45-07-33-102-006.000-026	R	VTC Properties LLC	297,200.00	297,200.00	224,706.00	72,494.00
45	45-07-33-102-007.000-026	R	GSM Group, LLC	324,200.00	324,200.00	287,542.00	36,658.00
45	45-07-33-102-008.000-026	R	Czaja, Gregory M & Martha K	181,300.00	181,300.00	172,102.00	9,198.00
45	45-07-33-102-009.000-026	R	Krooswyk Brothers Lic	536,100.00	536,100.00	516,088.00	20,012.00
45	45-07-33-102-010.000-026	R	Skurka Properties, LLC	1,790,200.00	1,790,200.00	1,790,200.00	0.00
45	45-07-33-102-011.000-026	R	Wood River Pipe Lines, LLC (dh)	151,300.00	151,300.00	147,840.00	3,460.00
45	45-07-33-103-001.000-026	R	GJT (9825) LLC	1,101,300.00	1,101,300.00	1,020,181.00	81,119.00
45	45-07-33-103-002.000-026	R	Tillner, John A & Cheron L H & W	477,100.00	477,100.00	466,338.00	10,762.00
45	45-07-33-126-001.000-026	R	Pilgrim Financing LLC (ja)	70,300.00	70,300.00	70,300.00	0.00
45	45-07-33-126-002.000-026	R	Pilgrim Financing LLC (ja)	1,700.00	1,700.00	1,700.00	0.00
45	45-07-33-126-003.000-026	R	Pilgrim Financing LLC (ja)	76,700.00	76,700.00	76,700.00	0.00
45	45-07-33-126-004.000-026	R	Perko, Mary (a Life Estate) [Mary A Pe	180,600.00	180,600.00	88,140.00	0.00
45	45-07-33-126-006.000-026	R	Mohar, Robert L & Betty	137,800.00	137,800.00	60,320.00	0.00
45	45-07-33-126-007.000-026	R	Highland Investments LLC	123,300.00	123,300.00	119,414.00	3,886.00
45	45-07-33-126-008.000-026	R	JP Morgan Chase Bank NA	145,000.00	145,000.00	145,000.00	0.00
45	45-07-33-126-009.000-026	R	Soto, Ruben V and Martha as H&W	185,400.00	185,400.00	88,260.00	0.00
45	45-07-33-126-011.000-026	R	Acorn Enterprises, LLC	210,800.00	210,800.00	190,245.00	20,555.00
45	45-07-33-126-012.000-026	R	First Financial Bank, N.A.	137,500.00	137,500.00	137,500.00	0.00
45	45-07-33-126-013.000-026	R	First Financial Bank, N.A.	154,700.00	154,700.00	154,700.00	0.00
45	45-07-33-126-014.000-026	R	Sand Ridge Bank	890,800.00	890,800.00	890,800.00	0.00
45	45-07-33-126-017.000-026	R	Colby Commons, LLC (Re-recorded)	462,700.00	462,700.00	401,799.00	60,901.00
45	45-07-33-126-018.000-026	R	Wojcik, Robert J & June D	126,200.00	126,200.00	126,200.00	0.00
45	45-07-33-151-001.000-026	R	Nagel, Jeffrey R & Mary C	212,800.00	212,800.00	210,714.00	2,086.00
45	45-07-33-151-002.000-026	R	Royco Leasing	198,300.00	198,300.00	191,563.00	6,737.00
45	45-07-33-151-003.000-026	R	Baker, Larry L & Frederick T/C	461,900.00	461,900.00	440,456.00	21,444.00
45	45-07-33-151-004.000-026	R	TOA, LLC	492,400.00	492,400.00	464,418.00	27,982.00
45	45-07-33-151-005.000-026	R	Blackard, Carl A & Roberta L Blackard	164,000.00	164,000.00	156,411.00	7,589.00
45	45-07-33-151-006.000-026	R	Wright, John A	136,000.00	136,000.00	136,000.00	0.00
45	45-07-33-151-007.000-026	R	Wright, John A	115,200.00	115,200.00	87,085.00	28,115.00
45	45-07-33-151-008.000-026	R	Lawhorn, Jerry & Marie h&w	240,500.00	240,500.00	240,500.00	0.00
45	45-07-33-151-010.000-026	R	Sheet Metal Services Inc	169,800.00	169,800.00	159,295.00	10,505.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-33-151-011.000-026	R	Sheet Metal Services Inc	170,500.00	170,500.00	159,693.00	10,807.00
45	45-07-33-151-012.000-026	R	Sheet Metal Services Inc	139,400.00	139,400.00	131,231.00	8,169.00
45	45-07-33-151-013.000-026	R	Turan, Yucel & Nalan	168,500.00	168,500.00	151,552.00	16,948.00
45	45-07-33-151-014.000-026	R	Messana Family Limited Partnership (TI	481,000.00	481,000.00	457,051.00	23,949.00
45	45-07-33-151-015.000-026	R	Grimler, Gary	236,900.00	236,900.00	224,367.00	12,533.00
45	45-07-33-151-016.000-026	R	Dewey, Carolyn T	290,600.00	290,600.00	268,083.00	22,517.00
45	45-07-33-152-001.000-026	R	SP, LLC (read by ja)	584,400.00	584,400.00	542,930.00	41,470.00
45	45-07-33-152-002.000-026	R	Henn, Richard & Jennifer	491,100.00	491,100.00	486,428.00	4,672.00
45	45-07-33-152-003.000-026	R	Zandstra, Garrett B. Tr	160,900.00	160,900.00	156,367.00	4,533.00
45	45-07-33-152-004.000-026	R	Zandstra, Garrett B.	100.00	100.00	100.00	0.00
45	45-07-33-152-005.000-026	R	Zandstra, Garrett B.	482,900.00	482,900.00	373,917.00	108,983.00
45	45-07-33-152-006.000-026	R	Taylor, Kevin J & Michaeline T h&w	149,100.00	149,100.00	112,949.00	36,151.00
45	45-07-33-152-007.000-026	R	Stevenson, Richard W	168,900.00	168,900.00	160,062.00	8,838.00
45	45-07-33-152-008.000-026	R	VanKooten, Robert	130,700.00	130,700.00	111,695.00	19,005.00
45	45-07-33-152-009.000-026	R	Lawhorn, Jerry & Marie h&w	133,700.00	133,700.00	109,788.00	23,912.00
45	45-07-33-152-010.000-026	R	F & L Enterprises	175,500.00	175,500.00	142,505.00	29,995.00
45	45-07-33-152-011.000-026	R	Painter, Marlin G Tr of Marlin G Painter	128,700.00	128,700.00	128,700.00	0.00
45	45-07-33-152-013.000-026	R	Sieb, Vernon D & Sandra J Trs of The S	240,300.00	240,300.00	240,300.00	0.00
45	45-07-33-152-014.000-026	R	Peoples Bank Trs Tr 10254	229,900.00	229,900.00	220,585.00	9,315.00
45	45-07-33-201-001.000-026	R	Wendy's International Inc.	690,500.00	690,500.00	675,859.00	14,641.00
45	45-07-33-201-002.000-026	R	Sundi, Dibakar & Kabita h&w T/E	774,400.00	774,400.00	774,400.00	0.00
45	45-07-33-203-005.000-026	R	Lake County Tr Co as Trs of Tr #P-447	154,600.00	154,600.00	147,151.00	7,449.00
45	45-07-33-203-006.000-026	R	Lake County Tr Co as Trs of Tr #P-447	86,300.00	86,300.00	86,300.00	0.00
45	45-07-33-203-007.000-026	R	Garcia, Rafael Garcia	139,000.00	139,000.00	58,100.00	0.00
45	45-07-33-203-008.000-026	R	Smith, Thelma E & Diane L Ward	112,500.00	40,875.00	40,875.00	0.00
45	45-07-33-203-009.000-026	R	O'Day, Dennis R aka Dennis R O'Day Jr	145,900.00	62,585.00	62,585.00	0.00
45	45-07-33-203-010.000-026	R	Livingston, Frank	148,000.00	63,950.00	63,950.00	0.00
45	45-07-33-203-011.000-026	R	Jones, J Rod & Dr. Robert P Thornton at	143,900.00	143,900.00	143,900.00	0.00
45	45-07-33-203-012.000-026	R	BKO Industries, LLC	194,700.00	194,700.00	163,772.00	30,928.00
45	45-07-33-203-021.000-026	R	Osan, John	203,300.00	203,300.00	203,300.00	0.00
45	45-07-33-226-001.000-026	R	Amoco Pipeline Co	249,500.00	249,500.00	243,799.00	5,701.00
45	45-07-33-226-002.000-026	R	Oesterle, Jeffrey J aka Jeff Oesterle (ja)	642,900.00	639,900.00	620,866.00	19,034.00
45	45-07-33-226-003.000-026	R	Stevenson, Jon E Sr Tr	450,000.00	450,000.00	429,393.00	20,607.00
45	45-07-33-226-004.000-026	R	DeRolf, Thomas W Trs of the Thomas V	454,100.00	454,100.00	443,507.00	10,593.00
45	45-07-33-230-001.000-026	R	Ocampo Medical Centers, LLC	794,400.00	794,400.00	794,400.00	0.00
45	45-07-33-230-002.000-026	R	Benevolent, & Protective Ord Elks	318,100.00	0.00	0.00	0.00
45	45-07-33-230-003.000-026	R	Apa Development Llc	834,500.00	831,500.00	831,500.00	0.00
45	45-07-33-376-001.000-026	R	Grimmer Family Ltd Prtshp.	210,200.00	210,200.00	56,220.00	153,980.00
45	45-07-33-376-002.000-026	R	Grimmer Family Ltd Prtshp.	83,900.00	83,900.00	22,337.00	61,563.00
45	45-07-33-376-003.000-026	R	Grimmer Family Ltd Prtshp.	643,300.00	643,300.00	616,317.00	26,983.00
45	45-07-33-376-004.000-026	R	Grimmer Family Ltd Prtshp.	277,400.00	277,400.00	237,237.00	40,163.00
45	45-07-33-376-011.000-026	R	Big Star Developments LLC	114,800.00	114,800.00	114,800.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-33-376-012.000-026	R	Big Star Developments LLC	11,300.00	11,300.00	11,300.00	0.00
45	45-07-33-376-013.000-026	R	Grimmer Family Ltd Prshp.	1,991,400.00	1,991,400.00	1,054,723.00	936,677.00
45	45-07-33-376-014.000-026	R	Grimmer Family Ltd Prshp.	1,410,700.00	1,410,700.00	1,410,700.00	0.00
45	45-07-33-376-015.000-026	R	Smith Brothers Realty II, LLC	961,100.00	961,100.00	927,990.00	33,110.00

CERTIFICATE OF THE CLERK-TREASURER

State of Indiana )
) SS:
County of Lake )

I, the undersigned duly elected and serving Clerk-Treasurer of the Town of Highland, Lake County, Indiana, having offered affirmation upon my oath, do hereby certify as follows:

- 1. That I have reviewed the report as prepared by the Redevelopment Commission by its Redevelopment Director, pursuant to IC 36-7-14-13;
2. That as Clerk-Treasurer of the Town of Highland, I serve as both fiscal officer and disbursing officer for the political subdivision;
3. That I make this certificate for the purposes of affirming to the municipal executive and the Department of Local Government Finance as to this review and the financial data contained in the report and presenting it as the report in satisfaction of IC 36-7-14-8(b), IC 36-7-14-13, subsections (a), (d), and (e);
4. That financial data represented in the annual report of the Highland Redevelopment Commission for the year ended December 31, 2016 and filed in 2017 to which this certificate refers, to the best of my knowledge and belief, ties to the financial records of the Town of Highland, which are in my custody and care as the fiscal officer of the Town of Highland and its executive departments, which includes the Redevelopment Department of the Town of Highland, pursuant to IC 36-5-6 et seq., and IC 36-7-14-8.



IN WITNESS WHEREOF, I hereunto set my hand and Corporate seal of the Town of Highland, Indiana this 7th day of April 2017. I certify that I am the duly elected, qualified and serving Clerk-Treasurer for the Town of Highland, and as such empowered pursuant to I.C. 33-42-4-1; I.C. 36-5-6-5 to make acknowledgments.

Authority Expiration: The Director of the Lake County Combined Board Certified the Election of November 3, 2015 officially on November 18th 2015. I was qualified to office upon my oath administered December 28th, 2015, to serve for a term of four years commencing at Noon January 1, 2016 and until a successor is elected and qualified, pursuant to IC 36-5-6-2(b).

Michael W. Griffin, IAMC/MMC/CPFA/CPFIM/CMO
Clerk-Treasurer

(Print optimized at 90%)