



Highland  
Redevelopment  
Commission

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

**Annual Report of Activities of the Redevelopment Commission  
For Fiscal Year 2019**

**AND**

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

**(January 1, 2019 through December 31, 2019)**

**Prepared**

**April 1, 2020**

**According to**

**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 15, 2020

Mr. Mark Schocke, President  
Highland Town Council  
Highland Municipal Building  
3333 Ridge Road  
Highland, Indiana 46322


Dear Mr. Schocke,

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 15, 2020. And, the Redevelopment Commission must report on the activities of each Tax Increment Financing District for the previous year by April 15, 2020. 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 Highland Redevelopment Commission for the previous year ending December 31, 2019 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.

Should you have any questions or would like additional information, please contact me.

Sincerely,



Kathy DeGuilio-Fox, Director  
Highland Redevelopment Commission

Enclosure

Cc: Members of the Highland Redevelopment Commission  
Michael Griffin, Clerk-Treasurer, Town of Highland  
Attorney John P. Reed, Counsel to the Redevelopment Commission  
Members of the Highland Town Council

**2019 HIGHLAND REDEVELOPMENT COMMISSION REPORT**  
**Pursuant to IC 36-7-14-13 and IC 36-7-14.5-9 as amended through HES 1290-2016**

**FROM:** Highland, Indiana, Lake County  
**SUBMITTED BY:** Kathy DeGuilio-Fox, Director of the Highland Redevelopment Commission  
**TO:** Indiana Department of Local Government Finance  
**DATE:** April 15, 2020  
**CC: EXECUTIVE OF UNIT:** Mark Schocke, Town Council President

**A. INFORMATION REGARDING REDEVELOPMENT COMMISSION MEMBERS AND OFFICERS AND MEETING DATES for 2019:**

<b>President:</b>	Bernie Zemen	Serving Without Compensation
<b>Vice President:</b>	Steve Wagner	Serving Without Compensation
<b>Secretary:</b>	Mark Herak	Serving Without Compensation
<b>Member:</b>	Dan Vassar	Serving Without Compensation
<b>Member:</b>	Michael Griffin	Serving Without Compensation
<b>Non-Voting School Board Member:</b>		

Patrick Krull

**Name of Commission Members appointed during 2019:**

Mark Herak, Michael Griffin, Dan Vassar, Steve Wagner and Bernie Zemen  
Serving without compensation.

**Name of Commission Members removed during 2019:** None

**Name of Commission Member submitting resignation during 2019:** None

**Treasurer:** The Highland Clerk-Treasurer performs the task of Treasurer for the Commission without compensation

**2019 Meetings of the Commission**

The Commission advertised the scheduling of regular public meetings on the first Monday of the month at 7:30 PM with a study session preceding at 7:00 PM and reconvening if necessary after the public meeting. A full study session is scheduled on the third Monday of the month at 7:00 PM. Due to holidays, or other circumstances, several meetings throughout the year were rescheduled or cancelled. Rescheduled meetings were advertised accordingly. Minutes are bound and archived within the municipal building and available for review and inspection during regular business hours. Minutes are also posted on the Town of Highland public website and available for review. Following is a list of the dates that public meetings and full study sessions were held:

<u>Study Sessions</u>	<u>Public Meeting with Study Session</u>
January 7, 2019	January 21, 2019
February 4, 2019	February 18, 2019
March 4, 2019	March 18, 2019

<u>Study Sessions</u>	<u>Public Meeting with Study Session</u>
April 1, 2019	April 15, 2019
May 6, 2019 (Cancelled)	May 20, 2019
June 3, 2019	June 17, 2019
July 1, 2019	July 15, 2019
August 5, 2019	August 19, 2019
September 2, 2019	September 16, 2019
	September 30, 2019 (Special Public Meeting)
October 7, 2019	October 21, 2019
November 4, 2019 (Cancelled)	November 18, 2019
December 2, 2019	December 16, 2019

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

<u>Title</u>	<u>Name</u>	<u>Salary</u>	<u>Time</u>
Director	Kathy DeGuilio-Fox	\$64,734.12	01/01 – 12/31/2019
Recording Secretary	Kathy DeGuilio-Fox	\$ 642.72	01/01 – 12/31/2019
Asst. to the Commission	Lance Ryskamp	\$38,968.00	01/01 – 12/31/2019

**C. CONTRACTS AND DEBT SERVICE PAYMENTS DURING 2019 AND GENERAL PURPOSE**

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

The Redevelopment Commission's budget and expenditures made during 2019 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 \$303,477.95 and the ending balance was \$361,460.66. 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 \$2,238,905.56 and the ending balance was \$1,998,959.12. Contracts for the year included the following:

<u>Project</u>	<u>Company</u>	<u>Contact Person</u>	<u>Amount</u>
Legal Services	Tauber Law	Rhett Tauber	\$28,917.76
Legal Services	Barnes & Thornburg	Thomas Pitman	\$ 792.00
Financial Consulting	SEH of Indiana, LLC	Dan Botich	\$20,483.92
Engineering Services	NIES	Derek Snyder	\$ 1,371.18
Car Cruise Event	Thunder Road Prod.	Barbara Vlietstra	\$ 400.00
Property Appraisal	South Shore Appraisal	Michael Golumbeck	\$ 1,200.00
Property Appraisal	Jerry Kulik Co LLC	Jerry Kulik	\$ 9,500.00
Property Appraisal	Calumet Commercial	Dan Skimehorn	\$ 4,000.00
Property Appraisal	Vale Appraisal	Jeffrey Vale	\$10,400.00
Property Appraisal	Bochnowski Appraisal	Thomas Bochnowski	\$ 8,850.00
Improvement Grant	DEF Properties	David Foreit	\$66,186.50
Improvement Grant	Popa Heating/Cooling	Pat Popa	\$ 6,411.00
Improvement Grant	Highland Office Ctr	Patty Stovall	\$ 9,324.00

<u>Project</u>	<u>Company</u>	<u>Contact Person</u>	<u>Amount</u>
Improvement Grant	Siemer Heating & Cooling	George Siemer	\$13,244.00
Improvement Grant	Nightingale Family LLC	Renee Rosignol	\$ 1,500.00
Professional Svc/Mural	Patricia Davis Artist	Patricia Davis	\$ 1,661.84
Professional Svc/Mural	Jessica Haug Artist	Jessica Haug	\$ 3,200.94
Professional Svc/Mural	Madison Haug, Asst	Jessica Haug	\$ 265.84
Professional Svc/Mural	Andrew Sharp, Asst	Jessica Haug	\$ 108.33
Professional Svc/Mural	Logan Brock, Asst	Jessica Haug	\$ 108.30
Professional Svc/Mural	Annabelle Spicer, Asst	Jessica Haug	\$ 162.50
Professional Svc	My Sports Posters LLC	Tom Kacius	\$ 50.00
Landscape Services	Dean's Lawn & Lands	Dean Savarino	\$28,616.53
Demolition Services	Actin, Inc	Lila Wever	\$19,230.00
Environmental Services	Safe Environmental	Tyson Lovelace	\$ 1,100.00
Intersection Restoration	Gallagher Asphalt	Denise Remec	\$40,290.00
Outdoor Lighting	Midwestern Electric	Ryan Rentschler	\$ 268.79
Heating & Cooling Repair	Popa Heating & Cooling	Pat Popa	\$ 7,240.00
Door Replacement	Crawford Door Sales	Scott Phillips	\$ 1,596.00
Roof Repair/Replace	Gluth Brothers	Eric Gluth	\$37,389.00
Plumbing Services	Rauer Plumbing	Noelle Kietzman	\$ 165.00
Property Mgmt. Serv.	Rose Real Estate	Pam Wisler	\$ 866.91
Project Consulting/Coord	Karnerblue Era, LLC	Tina Rongers	\$43,170.00
Arch Design Consulting	Rohn Assoc Arch	Ted Rohn	\$ 1,000.00
Development Services	Tara Development	Clifford Fleming	\$ 5,000.00
Urban Planning & Design	Weaver-Sherman	Randy Sherman	\$16,560.00
Engineering Services	Weaver Holdings	John Talbot	\$14,975.00
Marketing Services	Griffin Marketing, Inc	Michael J. Griffin	\$ 6,865.10
Comm. Real Estate Svc	Bradley Company	Steve Nicksic	\$ 3,792.50

**Debt Service Schedule for \$2,000,000.00 Highland Redevelopment District Taxable Bond 2014**

The Redevelopment Commission has one outstanding non-TIF financed bond (\$2,000,000.00 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
February 1, 2017	\$16,983.75	\$105,000.00
July 26, 2017	\$15,933.75	\$105,000.00
February 1, 2018	\$14,883.75	\$105,000.00

**Debt Service Schedule for \$2,000,000.00 Highland Redevelopment District Taxable Bond 2014 (continued)**

August 1, 2018	\$13,833.75	\$105,000.00
February 1, 2019	\$12,783.75	\$105,000.00
August 1, 2019	\$11,733.75	\$105,000.00

**Debt Service Schedule for \$5,810,000.00 Town of Highland Economic Development Bond Series 2018 – Cardinal Campus**

A Debt Service Schedule based on a \$5,810,000.00 Town of Highland Economic Development Bond Series 2018 Cardinal Campus is provided. This bond provided funding for a private development project. An annual Trustee Fee is paid in the amount of \$1,250.00. The following payments have been made on the bond:

<u>Date</u>	<u>Interest</u>	<u>Principle</u>
February 1, 2019	\$19,218.58	\$0
August 1, 2019	\$29,050.00	\$0

**D. RECIPIENTS OF LOAN OR GRANT OF TAX INCREMENT REVENUES DURING 2019**

**Distribution of Tax Increment in 2019**

During 2019, the Highland Redevelopment Commission received monies from four allocation (TIF) areas listed below. This is the seventh year that the Commission has received TIF funds. Disbursements made in 2019 are shown below.

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

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$98,781.97	06-20-2019	\$0
\$78,075.42	12-30-2019	\$0

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

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$87,461.22	06-20-2019	\$0
\$41,572.57	12-30-2019	\$0

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

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$383,309.96	06-20-2019	\$0
\$340,060.60	12-30-2019	\$0

**Revenue Fund 107 for Economic Development Area Highland Acres – Cardinal Campus**

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$0	02-01-2019	\$19,218.58
\$44,734.59	06-20-2019	\$0
\$0	08-01-2019	\$29,050.00

Revenue Fund 107 for Economic Development Area Highland Acres – Cardinal Campus  
 (continued)

Amount Received	Date	Disbursed
\$38,606.41	12-30-2019	\$0

**E. AMOUNT OF FUNDS ON HAND AT CLOSE OF CALENDAR YEAR 2019 --  
 -- SUMMARY DATA**

<u>Fund</u>	<u>Starting Balance</u>	<u>Ending Balance</u>
094 Operating Fund	\$ 303,477.95	\$ 361,196.16
095 Economic Development	\$ 37,686.00	\$ 37,936.00
096 Capital Fund	\$2,238,905.56	\$1,997,019.60
097 Bond and Interest	\$ 0.00	\$ 0.00
098 TIF Revenue (Downtown)	\$ 923,932.22	\$1,098,789.61
099 TIF Revenue (Highland Acres)	\$ 250,983.55	\$ 480,017.34
100 TIF Revenue (Commercial)	\$2,135,789.38	\$2,859,159.94
101 Bond & Interest (Non-Exempt)	\$ 120,522.55	\$ 105,620.26
107 TIF Revenue (Cardinal Campus)	\$ 0.00	\$ 38,606.41

**F. ADDITIONAL COMMENTS REGARDING ACTIVITIES OF THE  
 REDEVELOPMENT COMMISSION AND RESULTS OBTAINED DURING 2019**

**2019 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 2019. The following is a summary of the year and a recap of each month. A list of goals for 2019, and the budget/expenditures for the year follows.



## **2019 HIGHLAND REDEVELOPMENT COMMISSION**

### **ANNUAL NARRATIVE REPORT**

#### Summary of 2019

The Highland Redevelopment Commission (Commission) made significant progress in addressing established goals in a number of areas in 2019: Provided funding for a landscaping beautification project at 8200 Indianapolis Blvd., as well as a downtown intersection trafficscape repair and improvement project; designed and approved a downtown banner campaign advertising Highland businesses; completed demolition of a structure located at 8620 Kennedy Avenue and assisted with the relocation of the business from that location to a newly renovated location in Downtown Highland; approved Commercial Property Improvement Grants for five eligible exterior and interior improvement projects; continued efforts to fully develop the area of downtown at the southwest and southeast corners of Highway and Kennedy Avenue; and completed the final three public art murals, financed through a 2018 OCRA Quick Impact Placebased (QuIP) grant, located in the Downtown Arts & Sculpture District.

Highland Main Street Bureau (HMS), a committee under the purview of the Highland Redevelopment Commission, experienced numerous accomplishments in 2019. HMS members logged many hours volunteering for the annual events planned and coordinated by the group. The events included the annual Downtown Car Cruise on June 1st and the Festival of the Trail on October 5th, as well as the second annual Last Call For Summer event on August 19th. In addition, they worked with downtown businesses to coordinate two sidewalk sales and encouraged participation in the downtown banner campaign. Finally, HMS and non-member volunteers raised funds and created a Community Garden on a parcel of property owned by the Redevelopment Commission in the downtown. The HMS group and other volunteers grew and distributed produce throughout the season to Highland families in need. The Community Garden also served as the venue for a Pop-Up concert presented by the Highland High School Orchestra along with a cooking demonstration by a local culinary professional.

The following is a summary of the Highland Redevelopment Commission activities for each month during 2019.

#### January 2019

At a Special Public meeting on January 7, 2019, the Commissioners approved Resolution 2019-01: 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. At their Study Session after the meeting, the Commissioners reviewed the status of the renovations at 2936 Highway Avenue, and the possible sale of the former Bult Oil property. The Director also reported to the Commission about the Highland Main Street Bureau activities, including a proposal to create a Community Garden in Downtown Highland utilizing a parcel of property owned by the Highland Redevelopment Commission.

At the Plenary Business Meeting on January 21, 2019, the Commission approved their 2019 meeting schedule and elected officers for 2019: Councilman Bernie Zemen – President; Councilman Steve Wagner – Vice President; and Councilman Mark Herak – Secretary. The Commission also approved three resolutions: Resolution 2019-02: *A Resolution of the Highland Redevelopment Commission Approving an Agreement for Legal Services to the Highland Redevelopment Commission for 2019*; Resolution 2019-03: *A Resolution of the Highland Redevelopment Commission Approving an Agreement for Financial Professional Services and General Redevelopment Consulting to the Highland Redevelopment Commission for 2019*; and, Resolution 2019-04: *A Resolution of the Highland Redevelopment Commission Approving an Agreement for General Engineering Service to the Highland Redevelopment Commission for 2019*.

At the Study Session prior to the plenary meeting the Director updated the Commission on the upcoming annual Tax Abatement Compliance process, the status of the renovations at 2936 Highway Avenue, and the proposal to create a Community Garden in Downtown Highland. In addition, an update was made on the pending expiration of the Commission's property management agreement with Rose Realty. Director DeGuilio-Fox recommended that the property management agreement not be renewed. Commissioners were assured that Redevelopment staff would take over the responsibilities and use the funds in a more meaningful way. The Director also advised of the receipt of the final work product from Russell Company, pursuant to their July 2018 agreement.

#### February 2019

At the Study Session of February 4, 2019, the Commission received status updates on the following projects: the Commercial Property Improvement Grant renovations at 2936 Highway Avenue; interest of a local business to purchase the former Bult Oil property; Commercial Property Improvement Grant project issues and; potential Highland Main Street Bureau appointments.

At the Plenary Business Meeting of February 18, 2019, the Commission approved the following items: Resolution 2019-05: *A Resolution of the Highland Redevelopment Commission Authorizing a Contract with Thunder Road Productions for Car Cruise Consulting and Organizational Services*; Resolution 2019-06: *A Resolution of the Highland Redevelopment Commission to Provide Reimbursement to Nick G. & Patricia Ann Popa, Popa Heating & Cooling, for a Commercial Property Façade Improvement Grant of Property Located at 2933 Jewett Street*; and Resolution 2019-07: *A Resolution of the Highland Redevelopment Commission to Provide Reimbursement to George Siemer, Siemer Heating & Cooling, for a Commercial Property Façade Improvement Grant of Property Located at 2817 Highway Avenue*.

At the Study Session prior to the Plenary Meeting, the Commission reviewed materials provided to them including the status of a Commercial Property Improvement Grant project; renovations underway at 2936 Highway Avenue; the upcoming annual Tax Abatement Compliance review and; ongoing Main Street Bureau activities.

## March 2019

At the March 4, 2019 Study Session the Commissioners discussed the following topics: the status of Commercial Property Improvement Grant project issues; amendments to the Highland Redevelopment Commission Acquisition List; the status of the pending demolition of 8620 Kennedy and; the possible cancellation of the May Study Session.

A Public Hearing was held by the Redevelopment Commission at its Plenary Business Meeting on March 18, 2019. The purpose of the public hearing was to amend their property acquisition list. After verifying the Proof of Publication and conducting the public hearing, one resolution was approved: Resolution 2019-10: *Confirmatory Resolution of the Highland Redevelopment Commission Amending the Acquisition List*. Upon adjournment of the public hearing the Commission approved the following items during their regular plenary business meeting: Resolution 2019-09: *Approval of Façade Improvement Grant Extension Request For a Façade Improvement Grant for 2646 Highway Avenue; Approval of Commercial Property Improvement Grant Language Amendment and; Letter of Approval for Maria's Buena Cocina Security Deposit Refund*. The Commissioners additionally approved three contracts through the adoption of: Resolution 2019-11: *Approval of Weaver Consultants Group Contract*; Resolution 2019-12: *Approval of Michael J. Griffin Marketing Services Contract and; Resolution 2019-13: Approval of Latent Design Architectural & Design Services Contract*.

At the Study Session before the plenary business meeting the Commission reviewed upcoming agenda items as well as the status of the pending demolition of 8620 Kennedy. Main Street Bureau activities were also reviewed by the Commissioners.

## April 2019

At the Study Session on April 1, 2019, the Commission discussed their interest in processing additional amendments to the Highland Redevelopment Commission's Acquisition List; the status of the pending demolition of 8620 Kennedy and; Highland Main Street's second annual "Last Call For Summer" event planned for August 19th.

At their Plenary Business Meeting held on April 15, 2019, the Commission addressed the following items: approval and adoption of Resolution 2019-15: *A Declaratory Resolution of the Highland Redevelopment Commission Amending the Plans for the Highland Redevelopment Area I & II, Which Includes the Downtown and North Kennedy Avenue and the Commercial Corridor; Approval of a Memorandum of Understanding Between Highland Fire Department and Highland Redevelopment Commission on Behalf of Highland Main Street Bureau on Water Usage for "Grow Highland" Community Garden; Approval of the Annual Report of Activities of the Redevelopment Commission for Fiscal Year 2018 and Report by the Redevelopment Commission on Activities of Each Tax Increment Financing District for the Previous Year (January 1, 2018 through December 31, 2018) and; Approval of 2019 Redevelopment Commission Goals*.

At the Study Session prior to the meeting, the Commissioners reviewed upcoming agenda items and was advised by the Redevelopment Director on the status of the Department's property management activities as well as ongoing Main Street Bureau activities.

## May 2019

The Commission's scheduled study session on May 6, 2019 was cancelled as previously approved to allow the Council Chambers to be set up as an Election Day polling place.

At their Plenary Business Meeting of May 20, 2019, the Commission held a Public Hearing to amend the Highland Redevelopment Commission Property Acquisition List. After verifying the Proof of Publication and conducting the public hearing, one resolution was approved: Resolution 2019-21: *Confirmatory Resolution of the Highland Redevelopment Commission Amending the Plans for the Highland Redevelopment Area I & II, which includes the Downtown and North Kennedy Avenue and the Highland Commercial Corridors Redevelopment Area.*

Six additional resolutions were approved at the May 20, 2019 meeting including Resolution 2019-16: *Resolution of the Highland Redevelopment Commission to Provide Reimbursement to Jeff Rosignol of Hoosier Highlander for a Commercial Property Interior Improvement Grant of Property Located at 2934 Highway Avenue*; Resolution 2019-17, 2019-18, 2019-19 & 2019-20, *Resolutions of the Highland Redevelopment Commission Concerning the 2018 Budget Year Determination for Tax Increment for the Highland Acres Allocation Area, the Downtown and North Kennedy Avenue Allocation Area, the Highland Commercial Corridors Allocation Area, and for the Highland Cardinal Campus Allocation Area* respectively; and, Resolution 2019-21: *A Resolution of the Highland Redevelopment Commission Approving an Agreement for Erosion Control Landscape Services at 8620 Kennedy Avenue as related to the Highland Redevelopment Commission Kennedy Avenue Property Demolition Project.*

At the regularly scheduled Study Session prior to the plenary business meeting, the Director reported on the status of amendments to the town's Acquisition List in preparation for the public hearing; demolition of the property located at 8620 Kennedy and; ongoing renovations at 2936 Highway Avenue. An update on the former Bult Oil property; the OCRA Quick Impact Placebased (QuIP) grant that allowed for the installation of four additional downtown murals and; a Highland Main Street Bureau report were also provided.

## June 2019

At their Study Session on June 3, 2019, Commissioners received updates on landscaping services work at 8620 Kennedy; the beautification project at 8200 Indianapolis Blvd.; the status of environmental discussions with a potential buyer of the former Bult Oil property; the OCRA QuIP grant and downtown mural project and; the upcoming Highland Downtown Car Cruise.

At the Plenary Business Meeting of June 17, 2019, the Commissioners approved one resolution: Resolution 2019-23: *Resolution of the Highland Redevelopment Commission to Amend Resolution 2018-12 to Reduce Reimbursement for a Façade Improvement Grant Awarded to William Hasse of the Highland Office Center, LLC at 2646 Highway Avenue.* At the Study Session prior to the plenary business meeting, the Commissioners discussed the following: tree pruning and tree removal in downtown Highland; the status of the renovations at 2936 Highway Avenue; environmental reports submitted in regard to the former Bult Oil property; the status of plans to improve the southwest corner of Kennedy and Highway Avenues; use of Highland

Redevelopment Commission-owned property located 2811 Jewett by the nonprofit SOS; and, Highland Main Street Bureau events and activities.

#### July 2019

At the Commission's Study Session on July 1, 2019, Director DeGuilio-Fox updated the Commission on the status of the downtown banner scheduling process and the various groups requesting banner space; environmental testing reports concerning the former Bult Oil property; the beautification landscaping project at 8200 Indianapolis Blvd.; downtown business openings at 2936 Highway. A portion of the newly renovated building at 2936 Highway will be occupied by the business that was displaced by the demolition of the Redevelopment Commission-owned property formerly located at 8620 Kennedy Avenue and the opening of a new ice cream shop; Highland Main Street Bureau events and activities.

At the Plenary Business Meeting of July 15, 2019, the Commissioners approved the following: Resolution 2019-24: *Resolution of the Highland Redevelopment Commission Approving an Agreement with Bradley Company for Economic Development and Real Estate Consulting Services to the Highland Redevelopment Commission.* At the Study Session prior to the meeting the Commissioners discussed cancelling the September 2<sup>nd</sup> study session due to the Labor Day holiday. And, the Director updated the Commission on downtown banner scheduling and recommended a policy be established due to the number of organizations who want to use downtown light pole space for their banners. The Clerk-Treasurer offered to draft language that may be used in a new policy. Commercial Property Improvement Grants and the ongoing OCRA QuIP mural project in Highland's downtown was also discussed.

#### August 2019

At the Commission's August 5, 2019 Study Session the Commissioners reviewed a proposal to adopt rules and regulations pursuant to its authority under IC 36-7-14-8 allowing them to move from a study session directly into a plenary business meeting. Director DeGuilio-Fox advised that the statute allows numerous other authorities under the same statute and that the full extent of these allowances would be presented at their next meeting.

The Commission was also advised on the feasibility of updating the current business recruitment video on the town's website; the completion of the owl sculpture that the Council commissioned through the Humane Indiana art project; the probable relocation of SOS activities from the 2811 Jewett property owned by the Redevelopment Commission to a similar organization in a neighboring community and; updates on the Cardinal Campus development as well as Highland Main Street Bureau events.

At their regularly scheduled Plenary Business Meeting of August 19, 2019, the Commission approved four resolutions: Resolution 2019-25: *A Resolution of the Redevelopment Commission Adopting Rules and Regulations Pursuant to its Authority Under IC 36-7-14-8(c)*; Resolution 2019-26: *A Resolution of the Highland Redevelopment Commission to Approve the Transfer of Appropriation Balances From and Among Major Budget Classifications in the Redevelopment General Fund as Requested by the Department Head and Forwarded to the Redevelopment*

*Commission for its Action Pursuant to IC 6-1.1-18-6; Resolution 2019-27: A Resolution of the Highland Redevelopment Commission to Provide Reimbursement to Antonio Belmonte, The Belmonte Family Limited Partnership, for a Commercial Property Façade Improvement Grant of Property Located at 2907 Jewett Street; and, Resolution 2019-28: A Resolution of the Highland Redevelopment Commission to Provide a Reimbursement to Bill Les, Les Café Pancake House, for a Commercial Property Façade Improvement Grant of Property Located at 2708-2710 Highway Avenue.*

At the Study Session prior to the meeting, the Commission was updated on the progress and design components of the proposed improvement project at Highway and Kennedy Avenues; completion of the interior improvement grant work at 2936 Highway; the relocation of the Humane Indiana owl sculpture from the front of the Town Hall to the front sidewalk of the Main Fire Station in downtown Highland and; the status of the environmental testing at the former Bult Oil property.

#### September 2019

As previously approved, the September 2, 2019 Study Session of the Highland Redevelopment Commission was cancelled due to the Labor Day holiday.

At the Plenary Business Meeting on September 16, 2019, the Commission met briefly and approved payment of the monthly claims and accounts payable. At the Study Session prior to the meeting the Redevelopment Commission Assistant reviewed the agenda and claims docket with the Commission. Director DeGuilio-Fox was absent with leave.

After first ratifying the Special Public Meeting on September 30, 2019, the Commission, approved one resolution: Resolution 2019-29: *Resolution to Adopt the Agreement Among SJ Highland, LLC, an Iowa Limited Liability Company, Griffland Center, Inc., an Indiana Corporation, Town of Highland, Indiana and Highland Redevelopment Commission concerning a Senior Housing Project.*

#### October 2019

At their regularly scheduled Study Session on October 7, 2019, the Commission discussed possible changes to the proposed improvement plan on Highway and Kennedy. The Director sought permission to move the Depot, the public restroom component of the improvement project, from the parcel owned by NIPSCO to a parcel owned by the Town of Highland. A status review of the Downtown Banner Campaign, and the banner design, was also discussed. Updates of the property improvements at 2813 Highway were provided as well as information about the opening of Maria's Buena Cocina at 2936 Highway. The Director also advised the Commission that the nonprofit organization SOS had vacated the garage at 2811 Jewett and has ceased operations in Highland. The organization will now operate out of the Hammond VFW.

Commissioners met for their Plenary Business Meeting on October 21, 2019 and three resolutions was approved: Resolution 2019-30: *A Resolution of the Highland Redevelopment Commission Approving a Proposal for Asphalt Construction Services Provided by Gallagher Asphalt; Resolution 2019-31: An Exigent Resolution of the Highland Redevelopment*

*Commission Providing for the Transfer of Appropriation Balances From and Among Major Budget Classifications in the Redevelopment Capital Fund as Requested by the Department Head(s) or Proper Officer(s) and Forwarded to the Redevelopment Commission for Its Action Pursuant to IC 6-1.1-18-6; and, Resolution 2019-32: A Resolution of the Highland Redevelopment Commission to Establish Fees Related to a Downtown Banner Campaign to Advertise Highland's Commercial District Assets and Businesses.*

During the Study Session prior to the public meeting, the Commission discussed cancelation of the November 4<sup>th</sup> Study Session to accommodate the setup of the polling sites that regularly use the Town Hall during election days; the trafficscape paving improvement project at the 2<sup>nd</sup> and 4<sup>th</sup> Street intersections; a status report on the Downtown Banner Campaign project and; a critique of the Highland Main Street Bureau Festival of the Trail event.

#### November 2019

The November 4, 2019 Study Session was cancelled, as previously approved, to allow the Council Chambers to be set up for use as an election day voters polling site.

During the regularly scheduled Plenary Business Meeting of November 18, 2019 the Commissioners approved and adopted one resolution: Resolution 2019-33: *Resolution of the Highland Redevelopment Commission Regarding Disposition of Property and Matters Related Thereto.*

At the Study Session prior to the meeting, the Director reviewed with the Commission the proposed Public Offering of 2811 Jewett and 2821 Jewett properties and discussed the process that is required by statute. A status update as to light pole locations on Kennedy Avenue and the hardware costs for potential use by groups wanting to display banners was also reported.

#### December 2019

At their regularly scheduled Study Session on December 2, 2019, the Director reviewed the following items from their agenda: the status of the Downtown Banner Campaign project and a banner prototype, as well as the terms of the sale of the banners to Highland businesses. Permission was given to allow the display of the business banners from the start of 2019 through June and until the 4<sup>th</sup> of July banners are displayed by the town. A proposal for two rain gardens to be added to the design of the southwest corner of the Highway and Kennedy Avenue renovation project was discussed and; an update on the proposed Public Offering for 2811 and 2821 Jewett Street was reported.

At the regularly scheduled December 16, 2019 Plenary Business Meeting the Commissioners, after confirming proof of publication, considered proposals for the public offering of 2811 and 2821 Jewett. It was noted that no proposals were submitted and the matter was closed until such time as a potential developer comes forward to present an offer. In addition, one resolution was approved: Resolution 2019-34: *Resolution of the Highland Redevelopment Commission Approving an Agreement for Landscaping Services Provided by Dean's Lawn & Landscaping for Rain Gardens, Specific to the Improvement Project of the Municipal Parking Lot at the*

*Southwest Corner of Highway Avenue and Kennedy Ave, to the Highland Redevelopment Commission.*

At the December 16, 2019 Study Session prior to the meeting, the Commissioners were advised of the public offering advertised for 2811 and 2821 Jewett Street. Director DeGuilio-Fox advised the commissioners that since there were no proposals received during the process they would be allowed certain latitude in entertaining offers. Downtown banners were also discussed during the study session.



**2019 HIGHLAND REDEVELOPMENT COMMISSION GOALS**

**2019 GOALS  
HIGHLAND REDEVELOPMENT COMMISSION**

1. Consolidate Properties for Future Development
  - A. Review/Update Acquisition List Q-2
  - B. Conduct appraisals on properties Ongoing
  - C. Continue with acquisition process Ongoing
  
2. Actively Pursue Multigenerational Housing for Kennedy Ave Corridor
  - A. Commission housing/commercial use study Q-1
  - B. Meet with developer(s) to discuss potential PUD Q-2
  - C. Appraisals/assemble properties for PUD footprint Q-2
  - D. Research zoning and property use Q-2
  - E. Consider use of Master Developer Q-2
  - F. Identify possible financing for project Q-3
  - G. Begin negotiations for sale and development of properties Ongoing
  - H. Offer incentives, if applicable Ongoing
  
3. Relocation of the Public Works Complex
  - A. Identify at least two possible locations that would accommodate use Q-1
  - B. Meet with owners of the locations Q-2
  - C. Order appraisals Q-2
  - D. Identify possible financing for project Q-2
  - E. Begin negotiations/ development agreement/purchase Q-2
  - F. Site engineering/Building design Q-3
  
4. Explore Options to Develop North Kennedy/Riverfront Property
  - A. Determine best and highest use of property Ongoing
  - B. Identify developer to discuss PUD for property Ongoing
  - C. Identify potential financing tools Q-2
  - D. Identify significant barriers to development Q-2
  - E. Request design concepts for discussion purposes Ongoing
  - F. Present potential design concepts to HRC and Town Council Ongoing
  - G. Begin negotiations for property purchase and development Ongoing
  - H. Begin Plan Commission and/or BZA process TBD
  
5. Complete Plans to Rehab the Kennedy/Condit/Kennedy section of Downtown
  - A. Determine highest and best use Ongoing
  - B. Determine potential users/projects Ongoing
  - C. Meet with potential developer(s) to discuss potential PUD Ongoing
  - D. Consider use of Master Developer Ongoing
  - E. Identify possible financing tools for project Ongoing
  - F. Appraisals/properties assembly for PUD footprint Ongoing

- |   |         |
|---|---------|
| G. Research zoning and property use   | Ongoing |
| H. Negotiation for sale and development of properties                                     | Ongoing |
| I. Apply for construction funding, available from NIRPC                                   | Q-3     |
| <br>  |         |
| 6. Highland Main Street   |         |
| A. Recruit new members  | Ongoing |
| B. Complete HMS Goals & Catalyst Strategies (for 2018)                                    | Ongoing |
| C. Continue programs, projects and events   | Ongoing |
| D. Add Art Walk project to activities   | Ongoing |
| <br>  |         |
| 7. Continue Commercial Property Improvement Grant Program                                 |         |
| A. Review and approve grant application   | Q 1-4   |
| B. Fund four Commercial Property Improvement grant properties                             | Q 1-4   |
| C. Allocate funds for 2020  | Q 4     |
| D. Review projects funded and program requirements  | Q 4     |
| <br>  |         |
| 8. Develop Retention and Recruitment Plan   |         |
| A. Review revitalization and master plans   | Q 1     |
| B. Review current Placemaking/efforts that assist with recruitment                        | Q 1     |
| C. Maintain data on occupancy in the downtown   | Q 1-4   |
| D. Advertise properties for sale & lease on the website                                   | Q 1-4   |
| E. Meet with prospective businesses to locate in Highland                                 | Q 1-4   |
| F. Communicate with realtors listing DT properties  | Q 1-4   |
| G. Communicate with property owners regarding lease/sale potential                        | Q 1-4   |
| <br>  |         |
| 9. Review Current and Expected Allocation Area Funds and Develop a Plan for Disposition   |         |
| A. Maintain a listing of Allocation Areas with Semi-Annual Distributions                  | Q 1-4   |
| B. Review current and potential projects that may utilize funds                           | Q 2     |
| C. Discuss use of funds/Review Acquisition List and priority properties                   | Q 3     |
| D. Develop a list of funding priorities and begin funding the projects                    | Q 4     |
| E. Add Cardinal Campus Allocation Area  | Q 3     |
| <br>  |         |
| 10. Continue to Explore Feasibility of Use of Kennedy Ave and Main Street Area Properties |         |
| A. Determine highest and best use   | Q1      |
| B. Determine barriers to development and solutions  | Q1-2    |
| C. Begin discussions with developers; consider master developer                           | Q3      |
| D. Begin discussions with property owners, if applicable                                  | Q3      |
| E. Decide on whether an Allocation Area should be established                             | Q4      |
| F. Establish Allocation Area or other incentives for area if necessary                    | Q4      |

AMOUNT OF FUNDS ON HAND

AT THE CLOSE OF THE 2019 CALENDAR YEAR

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	AMENDED BUDGET	2019	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDTG
				12/31/2019	MONTH	BALANCE	USED
				12/31/2019	12/31/2019		
<b>Fund 094 - Redevelopment General</b>							
<b>Expenditures</b>							
Dept 0000							
094-0000-11101	REDEV GEN COMMISSION SALARIES	2,520.00	0.00	0.00	0.00	2,520.00	0.00
094-0000-11102	REDEV GEN SALARIES	39,935.60	38,968.00	3,004.80	3,004.80	967.60	97.58
094-0000-11107	REDEV GEN REDEV DIRECTOR SALARY	65,004.06	64,734.12	4,996.80	4,996.80	269.94	99.58
094-0000-11116	REDEV GEN PERSONAL TEMPORARY SERVICES	3,500.00	0.00	0.00	0.00	3,500.00	0.00
094-0000-11134	REDEV GEN RECORDING SECRETARY	624.00	642.72	53.56	53.56	(18.72)	103.00
094-0000-11201	GEN FICA & MEDICARE	8,039.21	7,943.34	613.23	613.23	95.87	98.81
094-0000-11209	REDEV GEN PERF	12,044.27	11,614.60	896.18	896.18	429.67	96.43
094-0000-11210	REDEV GEN PERF ANNUITY BY EMPLOYER	3,227.01	3,110.98	240.04	240.04	116.03	96.40
094-0000-20003	MISC SUPPLIES	1,700.00	1,244.50	735.91	735.91	455.50	73.21
094-0000-20004	MAIN STREET SUPPLIES - GS	4,011.12	579.41	0.00	0.00	3,431.71	14.45
094-0000-31001	LEGAL FEES	1,688.88	1,687.78	1.10	1.10	99.93	99.93
094-0000-31003	CONSULTANT FEES	29,449.00	28,917.76	266.00	266.00	531.24	98.20
094-0000-31004	REDEV GEN TUITION/DEVELOPMENT	27,947.50	21,793.18	263.04	263.04	6,154.32	77.98
094-0000-31005	ENGINEERING & ARCH	1,600.00	85.00	0.00	0.00	1,515.00	5.31
094-0000-31023	DOWNTOWN STREETScape REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-32001	REDEV GEN POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-32002	REDEV GEN TRAVEL EXPENSES	1,497.45	311.89	151.38	151.38	1,185.56	20.83
094-0000-32005	REDEV GEN WEB SITE SERVICES	4,000.00	0.00	0.00	0.00	4,000.00	0.00
094-0000-33001	REDEV GEN LEGAL NOTICES	500.00	205.45	39.90	39.90	294.55	41.09
094-0000-33002	REDEV GEN PRINTING	600.00	0.00	0.00	0.00	600.00	0.00
094-0000-34001	REDEV GEN BOND PREMIUM	1,000.00	500.00	0.00	0.00	500.00	50.00
094-0000-34023	REDEV GEN MEDICAL/DENTAL PREM	22,271.54	22,271.54	1,854.07	1,854.07	0.00	100.00
094-0000-34043	REDEV GEN LIFE INSURANCE PREM	200.00	157.44	13.12	13.12	42.56	78.72
094-0000-35008	UTILITIES	5,500.00	5,026.34	380.47	380.47	473.66	91.39
094-0000-39001	REDEV GEN SUBSCRIPTIONS & DUES	4,000.00	3,882.99	0.00	0.00	117.01	97.07
094-0000-39002	REDEV GEN REFUNDS/INDEMNITIES	200.00	0.00	0.00	0.00	200.00	0.00
094-0000-39003	REDEV GEN PUBLIC RELATIONS	1,000.00	0.00	0.00	0.00	1,000.00	0.00
094-0000-39007	TREE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-39020	INFO & COMM TECH SERVICE	10,084.00	10,083.15	0.00	0.00	0.85	99.99
094-0000-39030	MAIN STREET PROF SERVICES	7,580.00	4,766.33	0.00	0.00	2,813.67	62.88
094-0000-39033	MAIN STREET PROFESSIONAL SERVICES - GS	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-39035	OCRA PUBLIC ART PROGRAM	3,875.00	3,875.00	0.00	0.00	0.00	100.00
094-0000-45200	REDEVELOP GEN TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 0000</b>				<b>263,598.64</b>	<b>13,508.50</b>	<b>31,197.12</b>	<b>88.16</b>
<b>TOTAL EXPENDITURES</b>				<b>263,598.64</b>	<b>13,508.50</b>	<b>31,197.12</b>	<b>88.16</b>
<b>Fund 094 - Redevelopment General :</b>				<b>263,598.64</b>	<b>13,508.50</b>	<b>31,197.12</b>	<b>88.16</b>
<b>TOTAL EXPENDITURES</b>				<b>263,598.64</b>	<b>13,508.50</b>	<b>31,197.12</b>	<b>88.16</b>

EXPENDITURE REPORT FOR HIGHLAND

04/03/2020 02:34 PM

User: KAS  
DB: Highland

PERIOD ENDING 12/31/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019	ACTIVITY FOR MONTH 12/31/2019	AVAILABLE BALANCE	% BGD USED
Fund 096 - Redevelopment Capital						
Expenditures						
Dept 0000						
096-0000-31004	NEIGHBORHOOD SERVICES	0.00	0.00	0.00	0.00	0.00
096-0000-31005	REDEV CAP ENGR & ARCHITECTURE	14,238.82	0.00	0.00	14,238.82	0.00
096-0000-31007	REDEV CAP MAINTENANCE/REPAIR	56,293.00	49,046.65	276.38	7,246.35	87.13
096-0000-31008	REDEV CAP TREE REPLACEMENT	2,589.00	0.00	0.00	2,589.00	0.00
096-0000-31019	LANDSCAPE SERVICES	41,026.66	15,619.48	0.00	25,407.18	38.07
096-0000-34002	FACADE IMPROVEMENT FUND	176,087.50	96,645.50	0.00	79,442.00	54.88
096-0000-39011	PAYMENT OF PRINCIPAL	0.00	0.00	0.00	0.00	0.00
096-0000-39012	BD PAYMENT OF INTEREST	0.00	0.00	0.00	0.00	0.00
096-0000-39013	PAYING AGENT FEE	0.00	0.00	0.00	0.00	0.00
096-0000-39019	OTHER LEGAL SERVICES (ACQUISITION)	32,500.00	950.00	0.00	31,550.00	2.92
096-0000-39025	PROPERTY APPRAISAL SERVICES	47,200.00	33,950.00	1,550.00	13,250.00	71.93
096-0000-39026	DEMOLITION SERVICES	60,300.00	33,327.05	0.00	26,972.95	55.27
096-0000-39040	COMMUNITY GARDEN SERVICES	5,550.00	3,151.29	0.00	2,398.71	56.78
096-0000-40001	LAND PURCHASE	1,683,671.00	0.00	0.00	1,683,671.00	0.00
096-0000-40008	LAND COMPLIANCE & CONTROL	0.00	0.00	0.00	0.00	0.00
096-0000-42001	REDEV CAP WAYFINDING SIGNS	71,815.00	2,182.14	0.00	69,632.86	3.04
096-0000-42002	REDEV CAP DECORATIVE LIGHTING	0.00	0.00	0.00	0.00	0.00
096-0000-42007	GATEWAY AND SIGNS	0.00	0.00	0.00	0.00	0.00
096-0000-42012	LEGACY ART ON TRAILS GRANT	6,000.00	2,238.36	0.00	3,761.64	37.31
096-0000-46000	INFRASTRUCTURE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
Total Dept 0000		2,197,270.98	237,110.47	1,826.38	1,960,160.51	10.79
TOTAL EXPENDITURES						
Fund 096 - Redevelopment Capital :		2,197,270.98	237,110.47	1,826.38	1,960,160.51	10.79
TOTAL EXPENDITURES						

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019	ACTIVITY FOR MONTH 12/31/2019	AVAILABLE BALANCE	% BDGT USED
Fund 101 - REDEVELOPMENT BND & INT NON-EXEMPT						
Expenditures						
Dept 0000						
101-0000-39011	PAYMENT OF PRINCIPAL	210,000.00	210,000.00	0.00	0.00	100.00
101-0000-39012	BD PAYMENT OF INTEREST	24,518.00	24,517.50	0.00	0.50	100.00
101-0000-39013	PAYING AGENT FEE	350.00	350.00	0.00	0.00	100.00
Total Dept 0000		234,868.00	234,867.50	0.00	0.50	100.00
<b>TOTAL EXPENDITURES</b>						
		234,868.00	234,867.50	0.00	0.50	100.00
Fund 101 - REDEVELOPMENT BND & INT NON-EXEMPT:						
<b>TOTAL EXPENDITURES</b>						
		234,868.00	234,867.50	0.00	0.50	100.00
<b>TOTAL EXPENDITURES - ALL FUNDS</b>						
		2,695,737.62	704,379.49	15,334.88	1,991,358.13	26.13

**2019 LAKE COUNTY AUDITOR'S**  
**CERTIFICATE OF TAX DISTRIBUTION**



June 26, 2019

### 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. 612,287.74 on account of taxes due said governmental unit as follows:  
 1/0/1900 of Highland Redevelopment on the Treasurer of Lake County, Indiana, 870739  
 in favor of \_\_\_\_\_  
 who is \_\_\_\_\_  
 in the sum of \_\_\_\_\_

Name of Fund	State Number	Taxes				Deductions			Net Total Distributed
		General Property	Excise Tax	Financial Institutions	Local Option	Total	Advance Tax	Advance Excise	
658-TIF Highland Acres		87,461.22				87,461.22			87,461.22
658-TIF Cardinal Campus Allocation		44,734.59				44,734.59			44,734.59
658-TIF Highland Redevelopment		97,358.28				97,358.28			97,358.28
658-TIF Highland Corridor		395,296.10				395,296.10			395,296.10
Totals		624,850.19				624,850.19			612,287.74

*John J. [Signature]*  
Auditor

Prescribed by the State Board of Accounts

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

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

County Form No. 22 (Rev. 1985)

December 30, 2019

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

1/0/1900 \_\_\_\_\_ of \_\_\_\_\_  
 \_\_\_\_\_

Name of Fund	State Number	Taxes				Deductions			Net Total Distributed
		General Property	Excise Tax	Financial Institutions	Local Option	Total	Advance Tax	Advance Excise	
658-TIF Highland Acres		41,572.57				41,572.57			41,572.57
658-TIF Cardinal Campus Allocation		38,606.41				38,606.41			38,606.41
658-TIF Highland Redevelopment		78,075.42				78,075.42			78,075.42
658-TIF Highland Corridor		340,060.60				340,060.60			340,060.60
<b>Totals</b>		<b>498,315.00</b>	-	-	-	<b>498,315.00</b>	-	-	<b>498,315.00</b>

*John E. Abbott*  
 County Auditor

**POTENTIAL TAX INCREMENT SURPLUS OR DEFICIT**

**FISCAL YEAR 2019 FOR HIGHLAND, INDIANA**

- EXHIBIT A.1: HIGHLAND ACRES ALLOCATION AREA  
(026 Highland 01)**
- EXHIBIT A.2: HIGHLAND DOWNTOWN ALLOCATION AREA  
(026 Highland 02)**
- EXHIBIT A.3: HIGHLAND COMMERCIAL CORRIDORS  
ALLOCATION AREA  
(026 Highland 03)**
- EXHIBIT A.4: HIGHLAND CARDINAL CAMPUS  
ALLOCATION AREA  
(026 Highland 04)**

TOWN OF HIGHLAND, INDIANA  
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Acres Allocation Area (026 Highland 01)

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

Dated: March 16, 2020

		0506-01-026
		DLGF TIF CODE: T45451
		<b>Highland Acres Allocation Area</b>
<u>Determination Criteria</u>		
Allocation Area Real Property Net Assessment <sup>1</sup>	\$	5,625,800
Allocation Area Personal Property Net Assessment <sup>1</sup>	-	-
Total Allocation Area Net Assessment <sup>1</sup>	\$	5,625,800
January 1, 2019 Base Assessment	\$	1,165,150
Potential Captured Assessed Value <sup>1</sup>	\$	4,460,650
Pay 2020 Certified Net Tax Rate	\$	2.8919
Estimated 2021 Net Tax Rate ( <i>Assumption: 2% increase as rounded to the hundredths</i> )	\$	2.9500
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2021) ( <i>Assumption: 95% collection rate</i> )	\$	<b>125,010</b>
<u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2021)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		2,950,000
Total of Commission Obligations	\$	2,950,000
Estimated Allocation Area Tax Increment (FY 2021)	\$	125,010
Total of Commission Obligations, Projects and/or Programs through 2021		90,109
Tax Increment Balance (Surplus or Deficit)	\$	34,901
Estimated Potential Captured Assessment <sup>1</sup>	\$	4,460,650
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	4,460,650
<b>Estimated Uncaptured Assessment</b>	\$	-
<i>(Excess Assessed Value to Overlapping Taxing Units)</i>		
Is the Estimated Uncaptured Assessment greater than 200%?		<b>NO</b>
<b>PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:</b>		
		<b>NO</b>

**Notes:**

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the January 1, 2019 assessment date.

EXHIBIT A

TOWN OF HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Redevelopment Area (Downtown) Allocation Area (026 Highland 02)

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

Dated: March 16, 2020

0506-02-026

DLGF TIF CODE: T45452

Highland Redevelopment Area  
(Downtown) Allocation Area

Determination Criteria

Allocation Area Real Property Net Assessment <sup>1</sup>	\$	49,482,863
Allocation Area Personal Property Net Assessment <sup>1</sup>		
Total Allocation Area Net Assessment <sup>1</sup>	\$	49,482,863
January 1, 2019 Base Assessment	\$	43,330,983
Potential Captured Assessed Value <sup>1</sup>	\$	6,151,880
Pay 2020 Certified Net Tax Rate	\$	2.8919
Estimated 2021 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.9500
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2021) (Assumption: 95% collection rate)	\$	172,406
<b>Commission Obligations</b>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2021)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		126,878
Total of Commission Obligations	\$	126,878
Estimated Allocation Area Tax Increment (FY 2021)	\$	172,406
Total of Commission Obligations, Projects and/or Programs through 2021		126,878
Tax Increment Balance (Surplus or Deficit)	\$	45,528
Estimated Potential Captured Assessment <sup>1</sup>	\$	6,151,880
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	6,151,880

**Estimated Uncaptured Assessment**

(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 January 1, 2019 assessment date.

TOWN OF HIGHLAND, INDIANA  
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Commercial Corridors Allocation Area (026 Highland 03)  
 Per I.C. 36-7-14-39(b)(4)(A)  
 Dated: March 16, 2020

	0506-03-026
	DLGF TIF CODE: T45453
	<b>Highland</b>
	<b>Commercial Corridors Allocation Area</b>
<b>Determination Criteria</b>	
Allocation Area Real Property Net Assessment <sup>1</sup>	\$ 190,536,155
Allocation Area Personal Property Net Assessment <sup>1</sup>	-
Total Allocation Area Net Assessment <sup>1</sup>	\$ 190,536,155
January 1, 2019 Base Assessment	\$ 160,426,210
Potential Captured Assessed Value <sup>1</sup>	\$ 30,109,945
Pay 2020 Certified Net Tax Rate	\$ 2.8919
Estimated 2021 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2.9500
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)	3.00%
Estimated Tax Increment (Pay 2021) (Assumption: 95% collection rate)	\$ 843,831
<b>Commission Obligations</b>	
Outstanding Debt Service/Lease Payments	\$ -
(a) (Fiscal Year 2021)	500,000
Anticipated Cost of Allocation Area Projects/Programs	\$ 500,000
Total of Commission Obligations	
Estimated Allocation Area Tax Increment (FY 2021)	\$ 843,831
Total of Commission Obligations, Projects and/or Programs through 2021	\$ 500,000
Tax Increment Balance (Surplus or Deficit)	\$ 343,831
Estimated Potential Captured Assessment <sup>1</sup>	\$ 30,109,945
Estimated Potential Captured Assessment Required to meet Obligations (Percent)	100%
Estimated Captured Assessment	\$ 30,109,945
<b>Estimated Uncaptured Assessment</b>	\$ -
(Excess Assessed Value to Overlapping Taxing Units)	
Is the Estimated Uncaptured Assessment greater than 200%?	NO
<b>PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:</b>	<b>NO</b>

**Notes:**

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the January 1, 2019 assessment date.

TOWN OF HIGHLAND, INDIANA  
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Cardinal Campus Allocation Area (026 Highland 04)  
 Per I.C. 36-7-14-39(b)(4)(A)  
 Dated: March 16, 2020

	0506-04-026
	DLGF TIF CODE: T45454
	<b>Highland</b>
	<b>Cardinal Campus</b>
	<b>Allocation Area</b>
<b>Determination Criteria</b>	
Allocation Area Real Property Net Assessment <sup>1</sup>	\$ 8,069,800
Allocation Area Personal Property Net Assessment <sup>1</sup>	-
Total Allocation Area Net Assessment <sup>1</sup>	\$ 8,069,800
January 1, 2019 Base Assessment	\$ 456,250
Potential Captured Assessed Value <sup>1</sup>	\$ 7,613,550
Pay 2020 Certified Net Tax Rate	\$ 2.8919
Estimated 2021 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2.9500
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)	3.00%
Estimated Tax Increment (Pay 2021) (Assumption: 95% collection rate)	\$ 213,370
<b>Commission Obligations</b>	
Outstanding Debt Service/Lease Payments	\$ 344,475
(a) Economic Development Revenue Bonds, Series 2018 (Fiscal Year 2021)	-
Anticipated Cost of Allocation Area Projects/Programs	\$ 344,475
Total of Commission Obligations	
Estimated Allocation Area Tax Increment (FY 2021)	\$ 213,370
Total of Commission Obligations, Projects and/or Programs through 2021	344,475
Tax Increment Balance (Surplus or Deficit)	\$ (131,105)
Estimated Potential Captured Assessment <sup>1</sup>	\$ 7,613,550
Estimated Potential Captured Assessment Required to meet Obligations (Percent)	100%
Estimated Captured Assessment	\$ 7,613,550
<b>Estimated Uncaptured Assessment</b>	\$ -
<i>(Excess Assessed Value to Overlapping Taxing Units)</i>	
Is the Estimated Uncaptured Assessment greater than 200%?	<b>NO</b>
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:	<b>NO</b>

**Notes:**

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the January 1, 2019 assessment date.

**AMOUNT OF TAX INCREMENT REVENUE 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 CORRIDOR REDEVELOPMENT AREA**

**EXHIBIT B.4: ECONOMIC DEVELOPMENT PLAN FOR THE  
CARDINAL CAMPUS ALLOCATION 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 the 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: Highland Acres Allocation Area.

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 revenue? No

If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

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 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 the 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 revenue other than tax increment revenue? No

If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

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 the tax increment. However, the Commission intends to use tax increment generated to pay for projects and programs identified in the Redevelopment Plan for the Highland Commercial Corridors Redevelopment Area: Highland Commercial Corridors Allocation 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 revenue other than tax increment revenue? No

If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

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>

**EXHIBIT B.4**

HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION

Economic Development Plan for the Highland Acres Economic Development Area:  
Cardinal Campus 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 the 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: Cardinal Campus Allocation 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 revenue other than tax increment revenue? No

If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

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

<u>Plan projects and programs, as estimated</u>	<u>\$ 5,810,000.00</u>
<u>Total:</u>	<u>\$ 5,810,000.00</u>

**PARCEL DATA BY TAX INCREMENT FINANCING AREAS**

**HIGHLAND, INDIANA**

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area

**HIGHLAND ACRES ECONOMIC DEVELOPMENT AREA (T45451)  
2018 Pay 2019**

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-32-479-017.000-026	R	WSU Properties LLC	296,500.00	296,500.00	296,500.00	0.00
45	45-07-32-479-020.000-026	R	Shah & Luke LLC	342,100.00	342,100.00	18,378.00	323,722.00
45	45-07-32-479-021.000-026	R	Shah, Bharat	341,500.00	341,500.00	64,336.00	277,164.00
45	45-07-32-479-023.000-026	R	Shah, Bharat	2,200.00	2,200.00	1,642.00	558.00
45	45-07-32-479-024.000-026	R	Oil & Suds Inc	653,100.00	653,100.00	433,597.00	219,503.00
45	45-07-32-479-025.000-026	R	Institution Group LLC	134,200.00	134,200.00	95,031.00	39,169.00
45	45-07-32-479-026.000-026	R	GFS Marketplace Realty Five LLC	1,875,000.00	1,875,000.00	70,984.00	1,804,016.00
45	45-07-32-479-027.000-026	R	Institution Group LLC	985,500.00	985,500.00	37,309.00	948,191.00
45	45-07-32-479-028.000-026	R	Title Development Properties LLC	879,200.00	879,200.00	123,235.00	755,965.00

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area

**HIGHLAND REDEVELOPMENT AREA #1 – DOWNTOWN & NORTH KENNEDY AVENUE (T45452)**  
2018 Pay 2019



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	40,600.00	40,600.00	37,668.00	2,932.00
45	45-07-16-381-017.000-026	R	North Star Trust Company Tr #3751	37,900.00	37,900.00	34,669.00	3,231.00
45	45-07-16-381-018.000-026	R	Webber, Donald E & Rosemarie	84,400.00	84,400.00	77,638.00	6,762.00
45	45-07-16-381-019.000-026	R	Lake Co Tr Co Tr 3396	70,300.00	70,300.00	65,117.00	5,183.00
45	45-07-16-381-020.000-026	R	Williams, Gary J & J. Helen Williams h&w	152,700.00	152,700.00	125,331.00	27,369.00
45	45-07-16-381-021.000-026	R	Lewis, Dan C & Patti Ann	105,000.00	105,000.00	95,284.00	9,716.00
45	45-07-16-381-022.000-026	R	Marliaur Properties, LLC	203,900.00	203,900.00	186,263.00	17,637.00
45	45-07-16-381-023.000-026	R	Mahoney, Dale R	189,000.00	189,000.00	142,034.00	46,966.00
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	99,700.00	99,700.00	99,700.00	0.00
45	45-07-21-127-032.000-026	R	Zia, Anjum	82,400.00	82,400.00	21,310.00	0.00
45	45-07-21-127-033.000-026	R	McHenry, Eileen K	120,400.00	120,400.00	120,400.00	0.00
45	45-07-21-127-034.000-026	R	Saties, Inc.	147,500.00	147,500.00	147,500.00	0.00
45	45-07-21-127-035.000-026	R	Johnston, William R	215,600.00	146,320.00	146,320.00	0.00
45	45-07-21-128-030.000-026	R	Kennedy Avenue LLC	173,200.00	173,200.00	132,091.00	41,109.00
45	45-07-21-128-031.000-026	R	Kennedy Avenue LLC	88,500.00	88,500.00	88,500.00	0.00
45	45-07-21-128-032.000-026	R	Berry, Jack L	79,300.00	79,300.00	19,985.00	59,315.00
45	45-07-21-128-033.000-026	R	Webber, Donald E & Rosemarie	68,800.00	68,800.00	68,800.00	0.00
45	45-07-21-128-034.000-026	R	Bochnowski Liv Tr dtd 4/25/01 (Thomas S & Diane J Bochnow	79,000.00	76,000.00	75,207.00	793.00
45	45-07-21-129-029.000-026	R	JGN Enterprises, LLC	97,700.00	97,700.00	69,765.00	2,835.00
45	45-07-21-129-030.000-026	R	Hobson, Tony & Timothy Scott T/C	111,600.00	111,600.00	97,700.00	0.00
45	45-07-21-129-031.000-026	R	Kelley, Susan J	73,000.00	73,000.00	111,600.00	0.00
45	45-07-21-129-032.000-026	R	Bright Futures Child Care and Preschool LLC	75,800.00	75,800.00	67,510.00	5,490.00
45	45-07-21-129-033.000-026	R	Girman, Corlis J Trs under Tr Agree dtd 11/14/2001 known as ti	139,700.00	49,075.00	75,800.00	0.00
45	45-07-21-130-029.000-026	R	Spence, James E	126,100.00	82,144.00	49,075.00	0.00
45	45-07-21-130-030.000-026	R	Fleming, Beverly J	33,900.00	33,900.00	82,144.00	0.00
45	45-07-21-130-031.000-026	R	Grael LLC	33,900.00	33,900.00	25,747.00	8,153.00
45	45-07-21-130-032.000-026	R	Crowel, Thomas R & Nancy Jean	339,600.00	339,600.00	32,284.00	1,616.00
45	45-07-21-130-033.000-026	R	Crowel, Thomas R & Nancy J	112,900.00	112,900.00	339,600.00	0.00
45	45-07-21-176-040.000-026	R	Cheker Oil Company Of Indiana Inc	103,000.00	103,000.00	55,380.00	57,520.00
45	45-07-21-177-033.000-026	R	Daly, Mary D	72,600.00	72,600.00	88,355.00	14,645.00
45	45-07-21-177-034.000-026	R	Rizo, Steven B & Jose L Jr.	62,000.00	62,000.00	72,600.00	0.00
45	45-07-21-177-035.000-026	R	Gresson, Jerry A & Joyce	93,100.00	93,100.00	58,432.00	3,568.00
45	45-07-21-177-036.000-026	R	Smith, George A	111,800.00	111,800.00	69,927.00	20,173.00
45	45-07-21-177-037.000-026	R	Molenda, Paula	209,900.00	209,900.00	80,235.00	31,565.00
45	45-07-21-178-024.000-026	R	Micka, Wayne R	108,900.00	108,900.00	79,213.00	130,687.00
45	45-07-21-178-025.000-026	R	Micka, Wayne	98,800.00	98,800.00	93,537.00	15,363.00
45	45-07-21-178-026.000-026	R	Kusiak Properties, LLC	136,600.00	136,600.00	95,060.00	3,740.00
45	45-07-21-178-027.000-026	R	Swalek, Fred & Denise h&w	99,300.00	99,300.00	109,089.00	27,511.00
45	45-07-21-178-028.000-026	R	Swalek, Fred	106,400.00	106,400.00	99,300.00	0.00
45	45-07-21-178-029.000-026	R	Kozlowski, William J & Dianne M Kozlowski Trustees of the Ki	240,400.00	240,400.00	98,449.00	7,951.00
45	45-07-21-179-014.000-026	R	Gabrial Investments, LLC	82,000.00	82,000.00	86,200.00	5,670.00
45	45-07-21-179-015.000-026	R	Raketich, Michael A	129,400.00	86,332.00	74,677.00	7,323.00
45	45-07-21-179-016.000-026	R	Torres, Melissa Y	80,400.00	80,400.00	86,332.00	0.00
45	45-07-21-179-017.000-026	R		80,400.00	80,400.00	79,323.00	1,077.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-179-018.000-026	R	Valle, Edwin	93,000.00	31,200.00	31,200.00	0.00
45	45-07-21-179-019.000-026	R	Baron, April D	101,300.00	24,115.00	24,115.00	0.00
45	45-07-21-201-001.000-026	R	MV 2018 LLC	1,083,600.00	1,083,600.00	838,996.00	244,604.00
45	45-07-21-201-002.000-026	R	MV 2018 LLC	93,900.00	93,900.00	84,595.00	9,305.00
45	45-07-21-201-003.000-026	R	MV 2018 LLC	1,060,000.00	1,060,000.00	1,060,000.00	0.00
45	45-07-21-205-001.000-026	R	Grimm, Steven	43,200.00	43,200.00	38,944.00	4,256.00
45	45-07-21-205-002.000-026	R	Wolf 1 Enterprises LLC	324,700.00	324,700.00	275,296.00	49,404.00
45	45-07-21-205-003.000-026	R	Cox, David F & Lynne J Cox J/T R/S	156,600.00	156,600.00	140,249.00	16,351.00
45	45-07-21-206-001.000-026	R	DOWNEY REALTY LLC	292,300.00	292,300.00	225,917.00	66,383.00
45	45-07-21-251-001.000-026	R	Harris NA Tr #2912	329,600.00	329,600.00	283,749.00	45,851.00
45	45-07-21-206-003.000-026	R	DEB Holdings, LLC	106,400.00	106,400.00	96,257.00	10,143.00
45	45-07-21-251-001.000-026	R	RARA SAHIB Inc	917,400.00	917,400.00	725,057.00	192,343.00
45	45-07-21-251-002.000-026	R	Borsuk, Stephen	92,100.00	92,100.00	83,109.00	8,991.00
45	45-07-21-252-001.000-026	R	FroYo Properties LLC	300,700.00	300,700.00	261,416.00	39,284.00
45	45-07-21-252-002.000-026	R	Malo Properties, LLC	88,000.00	88,000.00	79,967.00	8,033.00
45	45-07-21-253-001.000-026	R	Malo Properties, LLC	549,300.00	549,300.00	517,705.00	31,595.00
45	45-07-21-253-002.000-026	R	Kalokhe Office LLC	202,300.00	202,300.00	186,563.00	15,737.00
45	45-07-21-254-001.000-026	R	Northern Indiana Pub. Service Co	7,700.00	7,700.00	6,773.00	927.00
45	45-07-21-302-001.000-026	R	Schade, Louise	12,600.00	12,600.00	12,136.00	464.00
45	45-07-21-302-002.000-026	R	Pukoszek, Stanley W.	125,900.00	50,390.00	50,390.00	0.00
45	45-07-21-302-003.000-026	R	Valentino Edwardina M as Trustee of the Valentino Edwardina T	141,800.00	141,800.00	141,800.00	0.00
45	45-07-21-302-004.000-026	R	Valentino Edwardina M as Trustee of the Valentino Edwardina T	91,500.00	91,500.00	91,500.00	0.00
45	45-07-21-302-005.000-026	R	Schade, Louise	20,100.00	20,100.00	19,345.00	755.00
45	45-07-21-302-006.000-026	R	Brown, James M	171,200.00	171,200.00	171,200.00	0.00
45	45-07-21-302-007.000-026	R	One Best Property LLC	114,800.00	114,800.00	114,800.00	0.00
45	45-07-21-302-008.000-026	R	Schade, Louise	134,800.00	134,800.00	134,800.00	0.00
45	45-07-21-302-009.000-026	R	Schade, Louise	128,800.00	54,470.00	54,470.00	0.00
45	45-07-21-302-010.000-026	R	Cihonski, Deborah A	101,500.00	101,500.00	101,500.00	0.00
45	45-07-21-302-011.000-026	R	Zadvorna, Valentyna	119,600.00	45,490.00	45,490.00	0.00
45	45-07-21-302-012.000-026	R	Hudson, Kelly L and Shawn Adam Hudson H & W	116,200.00	43,280.00	43,280.00	0.00
45	45-07-21-302-013.000-026	R	Leeps Supply Company Inc	291,900.00	291,900.00	73,565.00	218,335.00
45	45-07-21-302-014.000-026	R	Creative Hair Styling Academy, Inc	437,300.00	0.00	0.00	0.00
45	45-07-21-302-019.000-026	R	N E Leep Realty Corp	511,500.00	511,500.00	469,007.00	42,493.00
45	45-07-21-326-001.000-026	R	Northern Indiana Public Service Co	100.00	100.00	100.00	0.00
45	45-07-21-326-002.000-026	R	Northern Indiana Public Service Co	500.00	500.00	500.00	0.00
45	45-07-21-326-003.000-026	R	Cor, Properties	1,000,000.00	1,000,000.00	255,321.00	744,679.00
45	45-07-21-326-004.000-026	R	Demand Real Results LLC	648,700.00	648,700.00	601,144.00	47,556.00
45	45-07-21-326-007.000-026	R	Montasiewicz, Joseph F & Helen K	95,700.00	20,615.00	20,615.00	0.00
45	45-07-21-326-008.000-026	R	Zigerman, Roger M Jr. & Katherine R h&w	91,900.00	91,900.00	91,900.00	0.00
45	45-07-21-326-009.000-026	R	Zigerman, Carol Ann Revoc Tr dtd 12/12/89	92,500.00	30,875.00	30,875.00	0.00
45	45-07-21-326-010.000-026	R	Bailey, Amy L	109,200.00	29,250.00	29,250.00	0.00
45	45-07-21-326-011.000-026	R	Kessler, James D & Maggie S	131,200.00	53,275.00	53,275.00	0.00
45	45-07-21-326-012.000-026	R	Longacre, Timothy D	145,700.00	62,455.00	62,455.00	0.00
45	45-07-21-326-013.000-026	R	Tomczak, Wayne J Sr & Christine A	76,400.00	76,400.00	76,400.00	0.00
45	45-07-21-326-014.000-026	R	Ladewski, Julia	101,600.00	33,790.00	33,790.00	0.00
45	45-07-21-326-015.000-026	R	Condes, Zachery Y	118,500.00	45,195.00	45,195.00	0.00
45	45-07-21-326-016.000-026	R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-001.000-026	R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-002.000-026	R	N E Leep Realty Corp	30,000.00	30,000.00	30,000.00	0.00
45	45-07-21-327-005.000-026	R					

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-327-006.000-026	R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-007.000-026	R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-009.000-026	R	Pleasant View Dairy Corporation	374,200.00	374,200.00	374,200.00	0.00
45	45-07-21-327-011.000-026	R	Spoljoric, Daniel S & Sarah B	133,200.00	133,200.00	133,200.00	0.00
45	45-07-21-327-013.000-026	R	Spoljoric, Daniel S	73,200.00	73,200.00	66,954.00	6,246.00
45	45-07-21-327-015.000-026	R	Sinergy, LLC	433,000.00	433,000.00	433,000.00	0.00
45	45-07-21-327-017.000-026	R	Babus, Dumitru	126,100.00	126,100.00	123,991.00	2,109.00
45	45-07-21-327-018.000-026	R	Town of Highland by and through its Redevelopment Commissit	0.00	0.00	0.00	0.00
45	45-07-21-327-019.000-026	R	Town of Highland by and through its Redevelopment Commissit	0.00	0.00	0.00	0.00
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	Town of Highland Indiana by and Through its Redevelopment C	111,000.00	111,000.00	111,000.00	0.00
45	45-07-21-327-022.000-026	R	TSC Properties	164,000.00	164,000.00	164,000.00	0.00
45	45-07-21-327-023.000-026	R	TSC Properties	577,500.00	577,500.00	502,276.00	75,224.00
45	45-07-21-328-001.000-026	R	Pleasant View Dairy Corporation	225,900.00	225,900.00	180,034.00	45,866.00
45	45-07-21-328-005.000-026	R	N E Leep Realty Corp	100.00	100.00	25.00	75.00
45	45-07-21-328-006.000-026	R	Chesapeake & Ohio Railway Co.	0.00	0.00	0.00	0.00
45	45-07-21-328-007.000-026	R	Chesapeake & Ohio Railway Co.	1,074,300.00	1,074,300.00	868,673.00	205,627.00
45	45-07-21-328-008.000-026	R	First Financial Bank NA	161,400.00	161,400.00	140,576.00	20,824.00
45	45-07-21-328-009.000-026	R	DEF Properties LLC	28,100.00	28,100.00	25,766.00	2,334.00
45	45-07-21-328-010.000-026	R	First Financial Bank NA	277,200.00	277,200.00	176,373.00	100,827.00
45	45-07-21-328-011.000-026	R	N E Leep Realty Corp	275,400.00	275,400.00	218,703.00	53,697.00
45	45-07-21-328-012.000-026	R	Great Lakes Development, Llc	286,000.00	286,000.00	80,201.00	205,799.00
45	45-07-21-328-013.000-026	R	Faber Holdings - Highland LLC	168,200.00	168,200.00	115,999.00	52,201.00
45	45-07-21-328-014.000-026	R	Popa, Nick G & Patricia A Popa H & W	184,000.00	184,000.00	157,634.00	26,366.00
45	45-07-21-328-015.000-026	R	Popa, Nick G & Patricia A Popa H & W	0.00	0.00	0.00	0.00
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	1,300.00	1,300.00	1,263.00	37.00
45	45-07-21-329-003.000-026	R	McCormick, Ronald & McCormick, Raquel H & W	112,700.00	112,700.00	112,700.00	0.00
45	45-07-21-329-004.000-026	R	Tomczak, Wayne J & Christine A	132,500.00	132,500.00	53,875.00	0.00
45	45-07-21-329-005.000-026	R	Steffens, Grace J	137,800.00	137,800.00	57,320.00	0.00
45	45-07-21-329-006.000-026	R	Somodi, Christina M	76,300.00	76,300.00	17,345.00	0.00
45	45-07-21-329-007.000-026	R	Dobosz, Andrew W	98,600.00	98,600.00	32,400.00	0.00
45	45-07-21-329-008.000-026	R	Breslin, John Francis & Elizabeth A h&w T/E	91,100.00	91,100.00	26,965.00	0.00
45	45-07-21-329-009.000-026	R	Villarreal, Anthony	176,700.00	176,700.00	170,933.00	5,767.00
45	45-07-21-329-010.000-026	R	A & W Investments	78,900.00	78,900.00	72,557.00	6,343.00
45	45-07-21-329-011.000-026	R	Telendos Property Holdings LLC	183,100.00	183,100.00	148,027.00	35,073.00
45	45-07-21-329-012.000-026	R	Spoljoric, Daniel S	129,700.00	129,700.00	129,700.00	0.00
45	45-07-21-329-013.000-026	R	Decamotan Dean A	99,700.00	99,700.00	99,700.00	0.00
45	45-07-21-329-014.000-026	R	Doughman, Brian K & Lisa R h&w	63,200.00	63,200.00	0.00	0.00
45	45-07-21-329-015.000-026	R	Highland Chamber Of Commerce Inc	91,400.00	91,400.00	70,038.00	21,362.00
45	45-07-21-329-016.000-026	R	Gross, Matthew J & Laura h&w	69,200.00	69,200.00	69,200.00	0.00
45	45-07-21-329-017.000-026	R	Gordon, Jim R Jr & Debra E h&w	103,400.00	103,400.00	0.00	0.00
45	45-07-21-329-018.000-026	R	Leo Sporman Mem Vets Of Fw 1109	0.00	0.00	0.00	0.00
45	45-07-21-329-019.000-026	R	Northern Indiana Public Service Co	240,900.00	240,900.00	240,893.00	7.00
45	45-07-21-330-001.000-026	R	Calderone, Frank	75,600.00	75,600.00	62,967.00	12,633.00
45	45-07-21-330-002.000-026	R	GSM Group LLC	42,600.00	42,600.00	36,504.00	6,096.00
45	45-07-21-330-003.000-026	R	Key Motor Car Co	287,000.00	287,000.00	245,278.00	41,722.00
45	45-07-21-330-004.000-026	R	LEEP, LEEP, FULTON, AN ILLINOIS GENERAL PARTNER;	171,200.00	171,200.00	141,266.00	29,934.00
45	45-07-21-330-005.000-026	R	Danteager Enterprise LLC	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	45-07-21-330-007.000-026	R	Wontor, Edward L & Wontor Karen	124,600.00	124,600.00	124,600.00	0.00
45	45-07-21-330-008.000-026	R	Lake County Trust Company Tr 5063	131,200.00	131,200.00	99,987.00	31,213.00
45	45-07-21-330-009.000-026	R	Lake County Trust Tr 5063	46,800.00	46,800.00	43,217.00	3,583.00
45	45-07-21-330-010.000-026	R	Stejurew, LLC	346,600.00	346,600.00	253,305.00	93,295.00
45	45-07-21-330-011.000-026	R	Stejurew, LLC	28,100.00	28,100.00	25,512.00	2,588.00
45	45-07-21-330-012.000-026	R	Stejurew, LLC	36,800.00	36,800.00	36,067.00	733.00
45	45-07-21-330-013.000-026	R	Gandhi Realty LLC	428,400.00	425,400.00	379,377.00	46,023.00
45	45-07-21-330-014.000-026	R	Spains, Incorporated	143,900.00	143,900.00	143,900.00	0.00
45	45-07-21-330-015.000-026	R	Filler, Scott A & Cheryl Filler H & W	31,400.00	31,400.00	28,662.00	2,738.00
45	45-07-21-330-016.000-026	R	Filler, Scott A & Cheryl Filler H & W	287,100.00	287,100.00	166,294.00	120,806.00
45	45-07-21-352-001.000-026	R	Jarchow, Oliver F & Margaret	98,500.00	98,500.00	90,280.00	8,220.00
45	45-07-21-376-001.000-026	R	Southlake Community Mental Health Center Inc	342,400.00	0.00	0.00	0.00
45	45-07-21-376-002.000-026	R	HIGHLAND OFFICE CENTER, LLC AN INDIANA LIMITED	458,900.00	458,900.00	377,759.00	81,141.00
45	45-07-21-376-003.000-026	R	Sims, Roger D & Patricia R h&w	733,400.00	733,400.00	638,713.00	94,687.00
45	45-07-21-380-001.000-026	R	EGH LLC	98,800.00	98,800.00	96,833.00	1,967.00
45	45-07-21-380-002.000-026	R	QFM LLC	159,200.00	159,200.00	117,889.00	41,311.00
45	45-07-21-380-003.000-026	R	QFM LLC	148,300.00	148,300.00	148,300.00	0.00
45	45-07-21-380-004.000-026	R	QFM LLC	33,900.00	33,900.00	30,878.00	3,022.00
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	312,200.00	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	260,800.00	260,800.00	260,800.00	0.00
45	45-07-21-380-014.000-026	R	Town Of Highland Indiana	0.00	0.00	0.00	0.00
45	45-07-21-381-012.000-026	R	DJB Management LLC	122,300.00	122,300.00	118,979.00	3,321.00
45	45-07-21-382-020.000-026	R	Lasocki, Roberta A & Timothy D Carlton	140,500.00	140,500.00	46,595.00	0.00
45	45-07-21-382-021.000-026	R	McCook LLC Two	166,200.00	166,200.00	145,055.00	21,145.00
45	45-07-21-382-022.000-026	R	Lake County Trust Company as Trustee of Tr #5966	140,500.00	140,500.00	140,500.00	0.00
45	45-07-21-382-023.000-026	R	Bishop, Christina L	171,800.00	79,420.00	79,420.00	0.00
45	45-07-21-382-024.000-026	R	Derosa, David	153,000.00	67,200.00	67,200.00	0.00
45	45-07-21-383-017.000-026	R	Chez Nous Proprietes LLC (per deed)	170,700.00	170,700.00	170,700.00	0.00
45	45-07-21-383-018.000-026	R	Manitou Holdings Group LLC	414,300.00	414,300.00	245,048.00	169,252.00
45	45-07-21-401-001.000-026	R	Holinga, Irene A Tr of Irene A Holinga Revoc Tr Agree dtd 10/1	238,600.00	238,600.00	205,569.00	33,031.00
45	45-07-21-401-012.000-026	R	Holinga, Irene A Tr of Irene A Holinga Revoc Tr Agree dtd 10/1	21,400.00	21,400.00	20,600.00	800.00
45	45-07-21-402-001.000-026	R	Takaes, Kenneth M Trustee	150,700.00	68,705.00	68,705.00	0.00
45	45-07-21-402-012.000-026	R	Kovera, Michael C & Pamela E Trs of Kovera Liv Tr dtd 2/16/1	135,000.00	135,000.00	135,000.00	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 with R/S not as T/C	166,700.00	166,700.00	156,939.00	9,761.00
45	45-07-21-404-001.000-026	R	Reorganized Ch Of Jesus Christ Of	119,700.00	0.00	0.00	0.00
45	45-07-21-404-002.000-026	R	Stasinos, Elaine K Tr of Elaine K Stasinos Liv Tr #1 dtd 4/29/12	16,500.00	16,500.00	15,887.00	613.00
45	45-07-21-404-014.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	20,800.00	20,800.00	18,960.00	1,840.00
45	45-07-21-404-015.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	151,200.00	107,944.00	107,944.00	0.00
45	45-07-21-404-016.000-026	R	T & T Real Est Llc	410,000.00	410,000.00	326,025.00	83,975.00
45	45-07-21-404-017.000-026	R	Stasinos, Elaine K Tr of Elaine K Stasinos Liv Tr #1 dtd 4/29/12	201,900.00	201,900.00	154,882.00	47,018.00
45	45-07-21-404-018.000-026	R	G & P Properties, LLC	191,000.00	191,000.00	191,000.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-404-019.000-026	R	Lake County Trust Company Tr #13-7899	119,900.00	119,900.00	98,747.00	21,153.00
45	45-07-21-404-020.000-026	R	Lake County Trust Company Tr #13-7899	180,600.00	180,600.00	148,848.00	31,752.00
45	45-07-21-404-021.000-026	R	Langel Realty LLC	466,600.00	466,600.00	377,426.00	89,174.00
45	45-07-21-404-022.000-026	R	Langel Realty LLC	375,800.00	375,800.00	273,200.00	102,600.00
45	45-07-21-404-023.000-026	R	Fijut, Angela	72,900.00	72,900.00	57,551.00	15,349.00
45	45-07-21-404-024.000-026	R	Langel Realty, LLC	112,000.00	112,000.00	106,345.00	5,655.00
45	45-07-21-404-025.000-026	R	Fowler Jr, James R & Karen A Fowler H & W	131,500.00	131,500.00	98,731.00	32,769.00
45	45-07-21-404-026.000-026	R	Kozora, Ross & Kathleen Kozora as Co-Trs of the Dozora Living	128,900.00	128,900.00	127,681.00	1,219.00
45	45-07-21-404-027.000-026	R	Basswood Enterprises LLC	177,600.00	177,600.00	177,600.00	0.00
45	45-07-21-404-028.000-026	R	Basswood Enterprises LLC	146,900.00	146,900.00	146,900.00	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 its Redevelopment Cor	0.00	0.00	0.00	0.00
45	45-07-21-408-014.000-026	R	Szkwarz, Stanislaw & Elizabeth A	150,900.00	150,900.00	150,900.00	0.00
45	45-07-21-408-015.000-026	R	Smith, Danny B & Jane E h&w	111,600.00	111,600.00	111,600.00	0.00
45	45-07-21-408-016.000-026	R	Brand House LLC	313,900.00	313,900.00	239,334.00	74,566.00
45	45-07-21-408-017.000-026	R	Topacio, Alberto & Mal-Lourdes h&w	109,500.00	109,500.00	109,500.00	0.00
45	45-07-21-408-018.000-026	R	Topacio, Malourdes & Alberto M (H&W)	16,000.00	16,000.00	15,402.00	598.00
45	45-07-21-408-019.000-026	R	Tharp Realty LLC	101,700.00	101,700.00	101,700.00	0.00
45	45-07-21-408-020.000-026	R	Tharp Realty LLC	149,600.00	149,600.00	147,536.00	2,064.00
45	45-07-21-408-021.000-026	R	Tharp Realty LLC	30,200.00	30,200.00	28,397.00	1,803.00
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 Commission	0.00	0.00	0.00	0.00
45	45-07-21-451-004.000-026	R	Highland Highway Property LLC	162,700.00	162,700.00	115,076.00	47,624.00
45	45-07-21-451-005.000-026	R	Kouros, Besse & gus Kouros Trs of the Gus Kouros Living Tr d	110,800.00	110,800.00	99,289.00	11,511.00
45	45-07-21-451-006.000-026	R	Seer Holding Company LLC	43,400.00	43,400.00	39,832.00	3,568.00
45	45-07-21-451-007.000-026	R	Seer Holding Company LLC	351,700.00	351,700.00	351,700.00	0.00
45	45-07-21-451-008.000-026	R	Nazeer, Shaik	443,700.00	443,700.00	217,377.00	226,323.00
45	45-07-21-451-009.000-026	R	2842 Highway Avenue LLC	199,100.00	199,100.00	199,100.00	0.00
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	268,700.00	268,700.00	268,700.00	0.00
45	45-07-21-451-012.000-026	R	TRIANGLE EQUITIES, LLC	0.00	0.00	0.00	0.00
45	45-07-21-451-013.000-026	R	Town of Highland Indiana by & through its Redevelopment Cor	152,200.00	152,200.00	151,115.00	1,085.00
45	45-07-21-451-014.000-026	R	McConathy, David W Declar of Living Trust dtd 06/17/14	0.00	0.00	0.00	0.00
45	45-07-21-451-015.000-026	R	Town of Highland Indiana by & through its Redevelopment Cor	256,600.00	256,600.00	177,973.00	78,627.00
45	45-07-21-451-016.000-026	R	Qureshi, Muhammad Aamir & Naureen Habib h&w and Talha I	43,800.00	43,800.00	42,035.00	1,765.00
45	45-07-21-451-017.000-026	R	Seer Holding Company LLC	145,300.00	145,300.00	124,087.00	21,213.00
45	45-07-21-451-018.000-026	R	GSM Group LLC	35,000.00	35,000.00	27,902.00	7,098.00
45	45-07-21-451-019.000-026	R	GSM Group LLC	28,800.00	28,800.00	26,683.00	2,117.00
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	541,700.00	541,700.00	136,520.00	405,180.00
45	45-07-21-452-002.000-026	R	Liddybar LLC	45,400.00	45,400.00	42,468.00	2,932.00
45	45-07-21-452-003.000-026	R	JDS R3, LLC	268,700.00	268,700.00	237,225.00	31,475.00
45	45-07-21-452-004.000-026	R	JDS R3, LLC	160,100.00	160,100.00	160,100.00	0.00
45	45-07-21-452-007.000-026	R	2930 Highway Avenue LLC	147,700.00	147,700.00	118,199.00	26,501.00
45	45-07-21-452-008.000-026	R	Lake County Trust Company Trs Tr #10143 dtd 10/29/94	113,000.00	113,000.00	108,176.00	4,824.00
45	45-07-21-452-009.000-026	R	Amy J Wadas DDS LLC	237,300.00	237,300.00	205,818.00	31,482.00
45	45-07-21-452-010.000-026	R	Liggett, Roger L & Mari Ellen				

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-452-011.000-026	R	El War Venture LLC	65,800.00	65,800.00	48,911.00	16,889.00
45	45-07-21-452-012.000-026	R	El War Venture	101,100.00	98,100.00	98,100.00	0.00
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	Liddybar LLC	59,600.00	53,800.00	46,597.00	7,203.00
45	45-07-21-452-015.000-026	R	Pammer, William F & Brenda M Pammer H&W	53,800.00	145,900.00	124,822.00	21,078.00
45	45-07-21-452-016.000-026	R	Reno, Robert C & Gail J Reno H & W	145,900.00	85,500.00	80,025.00	5,475.00
45	45-07-21-452-017.000-026	R	Stirling, Cary J & Luann Trs under Cary & Luann Stirling Liv Tr	85,500.00	67,300.00	62,977.00	4,323.00
45	45-07-21-452-018.000-026	R	Rich, Patricia A Revoc Tr dtd 12/5/16	67,300.00	32,500.00	32,500.00	0.00
45	45-07-21-452-019.000-026	R	El War Venture Llc	32,500.00	111,500.00	111,500.00	0.00
45	45-07-21-452-020.000-026	R	El War Venture Llc	111,500.00	19,880.00	19,880.00	0.00
45	45-07-21-452-021.000-026	R	NWI Parkinsons Inc	19,880.00	166,400.00	166,400.00	0.00
45	45-07-21-452-022.000-026	R	Housemart.biz Inc	166,400.00	189,500.00	161,585.00	27,915.00
45	45-07-21-452-023.000-026	R	Popa, Nick G & Patricia A Popa H & W	189,500.00	135,000.00	112,778.00	22,222.00
45	45-07-21-452-024.000-026	R	Popa, Nick G & Patricia A Popa H & W	135,000.00	223,900.00	193,712.00	30,188.00
45	45-07-21-452-025.000-026	R	Bakker, Susan M	223,900.00	751,200.00	663,200.00	88,000.00
45	45-07-21-453-003.000-026	R	Lincolnwood Center LLC	751,200.00	0.00	0.00	0.00
45	45-07-21-453-005.000-026	R	Town of Highland	0.00	300.00	300.00	0.00
45	45-07-21-453-006.000-026	R	Northern Indiana Public Service Co	300.00	500.00	193.00	307.00
45	45-07-21-453-007.000-026	R	Northern Indiana Public Service Co	500.00	0.00	0.00	0.00
45	45-07-21-453-008.000-026	R	Highland, Parks & Recreation Board	0.00	51,275.00	51,275.00	0.00
45	45-07-21-453-009.000-026	R	Karuiski, Joseph D & Marie T	147,700.00	61,870.00	61,870.00	0.00
45	45-07-21-453-010.000-026	R	DeWier, Megan	147,700.00	63,755.00	63,755.00	0.00
45	45-07-21-453-011.000-026	R	Klemoff, Natalie J	151,700.00	66,355.00	66,355.00	0.00
45	45-07-21-453-012.000-026	R	Caddick, Judith A Tr u/a dtd 12/11/13 referred to as Judith A C	160,200.00	71,880.00	71,880.00	0.00
45	45-07-21-453-013.000-026	R	Bock, David J	171,500.00	79,225.00	79,225.00	0.00
45	45-07-21-453-014.000-026	R	Fross, Harold D	171,500.00	79,225.00	79,225.00	0.00
45	45-07-21-453-015.000-026	R	Edwards, Terry L. & Linda L. H&W	147,700.00	63,755.00	63,755.00	0.00
45	45-07-21-453-016.000-026	R	Sabo, Richard J Sr	160,700.00	72,205.00	72,205.00	0.00
45	45-07-21-453-017.000-026	R	Joseph, Charlotte A	148,800.00	51,990.00	51,990.00	0.00
45	45-07-21-453-018.000-026	R	White, Gloria K	151,700.00	66,355.00	66,355.00	0.00
45	45-07-21-453-019.000-026	R	Wilson, Linda	146,000.00	146,000.00	146,000.00	0.00
45	45-07-21-453-020.000-026	R	Blanco, Arthur & Donna h&w	156,700.00	69,605.00	69,605.00	0.00
45	45-07-21-453-021.000-026	R	Kreiss, Tracy A	141,400.00	59,660.00	59,660.00	0.00
45	45-07-21-453-022.000-026	R	Jamison, Thomas V III	139,100.00	58,165.00	58,165.00	0.00
45	45-07-21-453-023.000-026	R	Grelak, John	142,900.00	60,635.00	60,635.00	0.00
45	45-07-21-453-024.000-026	R	Daiber, Michael & Allison h&w	142,900.00	63,635.00	63,635.00	0.00
45	45-07-21-453-025.000-026	R	Furgurson, McKenna, James Furgurson & Bonnie Furgurson Jr.	143,000.00	60,700.00	60,700.00	0.00
45	45-07-21-453-026.000-026	R	Keefner, Joseph E	141,400.00	59,660.00	59,660.00	0.00
45	45-07-21-453-027.000-026	R	Zdrnja, Ranko & Ana h&w	138,900.00	58,035.00	58,035.00	0.00
45	45-07-21-453-028.000-026	R	Dabrowski, Suzanne D	144,400.00	61,610.00	61,610.00	0.00
45	45-07-21-453-029.000-026	R	Savich, Paul aka Paul M Savich	140,900.00	140,900.00	140,900.00	0.00
45	45-07-21-453-030.000-026	R	Sittena, Robert	1,253,400.00	115,500.00	29,109.00	86,391.00
45	45-07-21-453-031.000-026	R	8845 Kennedy LLC	149,500.00	64,925.00	64,925.00	0.00
45	45-07-21-454-001.000-026	R	Musch, Dan A	162,600.00	73,440.00	73,440.00	0.00
45	45-07-21-454-002.000-026	R	Barlage, Rosemary L	137,700.00	57,255.00	57,255.00	0.00
45	45-07-21-454-003.000-026	R	Pucci, Nicole M	148,800.00	64,470.00	64,470.00	0.00
45	45-07-21-454-004.000-026	R	Campbell, Jessica & Marcia Hillegonds	143,200.00	60,830.00	60,830.00	0.00
45	45-07-21-454-005.000-026	R	Santefort, Jeremy A & Annette Harris h&w	137,700.00	57,255.00	57,255.00	0.00
45	45-07-21-454-006.000-026	R	Cesinger, Diana K				

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-454-007.000-026	R	Gomez, Hector Mario	137,700.00	47,775.00	47,775.00	0.00
45	45-07-21-454-008.000-026	R	Ashton, Nancy J.	144,800.00	61,870.00	61,870.00	0.00
45	45-07-21-454-009.000-026	R	Pistalo, Vanja	143,200.00	60,830.00	60,830.00	0.00
45	45-07-21-454-010.000-026	R	Kaczmarzewski, Jennifer	146,300.00	62,845.00	62,845.00	0.00
45	45-07-21-454-011.000-026	R	Maciejewski, Andrew W and Dawn, Husband and Wife	137,700.00	57,255.00	57,255.00	0.00
45	45-07-21-454-012.000-026	R	Salcedo, Ulises and Velez, Roman Xaymara, H&W	143,300.00	60,895.00	60,895.00	0.00
45	45-07-21-454-013.000-026	R	Dzurachak, Wilene	136,300.00	34,385.00	34,385.00	0.00
45	45-07-21-454-014.000-026	R	Stern, John M & Grace M Stern Trs under the Joint Revoc Tr A4	139,300.00	61,295.00	61,295.00	0.00
45	45-07-21-454-015.000-026	R	Anderson, Traci M	136,200.00	56,280.00	56,280.00	0.00
45	45-07-21-454-016.000-026	R	Pernice, Victor Jacob	143,200.00	60,830.00	60,830.00	0.00
45	45-07-21-454-017.000-026	R	Albomonte, Donna M	138,300.00	57,645.00	57,645.00	0.00
45	45-07-21-454-018.000-026	R	Magee, Felicia	146,600.00	63,040.00	63,040.00	0.00
45	45-07-21-454-019.000-026	R	Dowd, Steven M & Brittany N Adler J/T R/S	136,200.00	56,280.00	56,280.00	0.00
45	45-07-21-454-020.000-026	R	Bukowski, Joseph C	136,800.00	56,670.00	56,670.00	0.00
45	45-07-21-454-021.000-026	R	Hartville, Hubert L Jr	143,200.00	143,200.00	143,200.00	0.00
45	45-07-21-454-022.000-026	R	Pals, Brooke T, Todd D Pals & Pamela S Pals, a married couple	141,600.00	59,790.00	59,790.00	0.00
45	45-07-21-454-023.000-026	R	Marker, Lee D & Deborah K h&w	137,800.00	57,320.00	57,320.00	0.00
45	45-07-21-454-024.000-026	R	Vega, Emilio J	139,500.00	58,425.00	58,425.00	0.00
45	45-07-21-454-025.000-026	R	Harris, Michael J	153,800.00	70,720.00	70,720.00	0.00
45	45-07-21-454-026.000-026	R	Herak, Jeffrey A Revoc Tr Agree dtd 02/02/15 (Jeff Herak RL)	149,600.00	64,990.00	64,990.00	0.00
45	45-07-21-454-027.000-026	R	Van Der Aa, Randy & Carol h&w	138,300.00	57,645.00	57,645.00	0.00
45	45-07-21-454-028.000-026	R	Meza, Marco A & Rosa M Castillo-Meza h&w	149,300.00	64,795.00	64,795.00	0.00
45	45-07-21-454-029.000-026	R	Fase, Kimberly J	148,500.00	64,275.00	64,275.00	0.00
45	45-07-21-454-030.000-026	R	PHIPPS, DENISE F	150,400.00	65,510.00	65,510.00	0.00
45	45-07-21-454-031.000-026	R	Vallone, Trina L	149,100.00	64,665.00	64,665.00	0.00
45	45-07-21-454-032.000-026	R	Dziadon, Michael C	150,100.00	65,315.00	65,315.00	0.00
45	45-07-21-454-033.000-026	R	Ramirez, Jose & Ramirez, Michelle R. (H&W)	148,600.00	64,340.00	64,340.00	0.00
45	45-07-21-454-034.000-026	R	Lewis, Alysia Dawn	161,800.00	72,920.00	72,920.00	0.00
45	45-07-21-454-035.000-026	R	Bell, Gabriel	170,400.00	78,510.00	78,510.00	0.00
45	45-07-21-454-036.000-026	R	Czaja, Shawn Allan	140,700.00	59,205.00	59,205.00	0.00
45	45-07-21-454-037.000-026	R	Sadchikova, Lyudmila A	152,200.00	66,680.00	66,680.00	0.00
45	45-07-21-454-038.000-026	R	STANKUS, NANCY M	152,100.00	66,615.00	66,615.00	0.00
45	45-07-21-454-039.000-026	R	Eddy, Brandon M	137,400.00	57,060.00	57,060.00	0.00
45	45-07-21-454-040.000-026	R	Josvilaitis, Vitalija	135,000.00	55,500.00	55,500.00	0.00
45	45-07-21-454-041.000-026	R	Reyes, Monica C	137,400.00	57,060.00	57,060.00	0.00
45	45-07-21-454-042.000-026	R	Hauter, Valerie	139,100.00	58,165.00	58,165.00	0.00
45	45-07-21-454-043.000-026	R	Krawczyk, Leonard	135,000.00	55,500.00	55,500.00	0.00
45	45-07-21-454-044.000-026	R	Frigo, Jennifer A	137,400.00	57,060.00	57,060.00	0.00
45	45-07-21-454-045.000-026	R	Halloran, Kristin	146,600.00	50,560.00	50,560.00	0.00
45	45-07-21-454-046.000-026	R	Dorkin, Elizabeth M & Louise G O'Keefe Co-Trs under Dorkin/	137,400.00	57,060.00	57,060.00	0.00
45	45-07-21-454-047.000-026	R	Smith, Victoria L	138,300.00	57,645.00	57,645.00	0.00
45	45-07-21-454-048.000-026	R	Peters, Pete F. Dolores T., H&W	135,300.00	55,695.00	55,695.00	0.00
45	45-07-21-455-001.000-026	R	Strom, Lynn	136,900.00	56,735.00	56,735.00	0.00
45	45-07-21-455-002.000-026	R	Stinar, Ellen	143,200.00	60,830.00	60,830.00	0.00
45	45-07-21-455-003.000-026	R	Rivera, Elizabeth L	141,700.00	59,855.00	59,855.00	0.00
45	45-07-21-455-004.000-026	R	Bilyak, William	139,300.00	61,295.00	61,295.00	0.00
45	45-07-21-455-005.000-026	R	Stone, Nicholas B	139,900.00	58,685.00	58,685.00	0.00
45	45-07-21-455-006.000-026	R	Daniel, Emmeline A	137,700.00	57,255.00	57,255.00	0.00
45	45-07-21-455-007.000-026	R	Bzdyk, Mark G				

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-455-008.000-026	R	DeBoer, David A	171,500.00	79,225.00	79,225.00	0.00
45	45-07-21-455-009.000-026	R	Dyslin, Donna L. as Trustee	147,700.00	54,275.00	54,275.00	0.00
45	45-07-21-455-010.000-026	R	Seaman, Kristopher W.	137,700.00	57,255.00	57,255.00	0.00
45	45-07-21-455-011.000-026	R	Watchtower Bible and Tract Society of New York Inc (Ora Kenr	146,300.00	65,845.00	65,845.00	0.00
45	45-07-21-455-012.000-026	R	Babich, Elaine	145,400.00	65,260.00	65,260.00	0.00
45	45-07-21-455-013.000-026	R	Goodes, Pamela	144,300.00	61,545.00	61,545.00	0.00
45	45-07-21-455-014.000-026	R	Geddes, Antoinette C	136,400.00	56,410.00	56,410.00	0.00
45	45-07-21-455-015.000-026	R	Gray, Dennis W & Susan J	179,700.00	84,555.00	84,555.00	0.00
45	45-07-21-455-016.000-026	R	Venem, Meggin K	151,200.00	66,030.00	66,030.00	0.00
45	45-07-21-455-017.000-026	R	Kiefer, Elizabeth May	147,200.00	63,430.00	63,430.00	0.00
45	45-07-21-455-018.000-026	R	Dragos, David	143,200.00	140,200.00	140,200.00	0.00
45	45-07-21-455-019.000-026	R	Minch, Joshua	140,100.00	58,815.00	58,815.00	0.00
45	45-07-21-455-020.000-026	R	Walen, David and Maroc, Melissa	142,200.00	60,180.00	60,180.00	0.00
45	45-07-21-455-021.000-026	R	Margraf, Susan K Trust dtd 03/08/17	144,600.00	61,740.00	61,740.00	0.00
45	45-07-21-455-022.000-026	R	Wilkins, Lois A f/n/a Lois A Williams	150,000.00	150,000.00	150,000.00	0.00
45	45-07-21-455-023.000-026	R	Kalafatic, Marie A	137,800.00	57,320.00	57,320.00	0.00
45	45-07-21-455-024.000-026	R	Kuridza, Borislav	150,000.00	68,250.00	68,250.00	0.00
45	45-07-21-455-025.000-026	R	Brown, Nicole C	135,400.00	55,760.00	55,760.00	0.00
45	45-07-21-455-026.000-026	R	Armstrong, Deidre Y	149,500.00	64,925.00	64,925.00	0.00
45	45-07-21-455-027.000-026	R	Kisznenia, Barbara M & Eric J h&w	143,200.00	48,350.00	48,350.00	0.00
45	45-07-21-455-028.000-026	R	Blauw, Jean E Tr of Jean E Blauw Revoc Tr dtd 2/22/06	144,100.00	64,415.00	64,415.00	0.00
45	45-07-21-455-029.000-026	R	Walker, Michael Bryan	142,200.00	60,180.00	60,180.00	0.00
45	45-07-21-455-030.000-026	R	Kocsis, Jonathan P	146,000.00	62,650.00	62,650.00	0.00
45	45-07-21-455-031.000-026	R	Guest, Jerry A Tr of Jerry A Guest Revoc Liv Tr known as Tr #1	144,200.00	62,980.00	62,980.00	0.00
45	45-07-21-455-032.000-026	R	Czapkowitz, Paul L	136,800.00	56,670.00	56,670.00	0.00
45	45-07-21-456-001.000-026	R	Nadina Inc	746,800.00	746,800.00	651,687.00	95,113.00
45	45-07-21-456-002.000-026	R	Traylor, William Lee III & Justine Maresca T/C	168,600.00	77,340.00	77,340.00	0.00
45	45-07-21-456-003.000-026	R	Schu, Mari Lynn	136,200.00	56,280.00	56,280.00	0.00
45	45-07-21-456-004.000-026	R	Garcia, Juan M	146,000.00	62,650.00	62,650.00	0.00
45	45-07-21-456-005.000-026	R	Seiber, Tammy J	142,200.00	63,180.00	63,180.00	0.00
45	45-07-21-456-006.000-026	R	Delgado, Mary A Trustee, Mary A Delgado Trust dated March 5	144,100.00	51,935.00	51,935.00	0.00
45	45-07-21-456-007.000-026	R	Stepien, John	135,000.00	55,500.00	55,500.00	0.00
45	45-07-21-456-008.000-026	R	Boughamer, James	166,200.00	75,780.00	75,780.00	0.00
45	45-07-21-456-009.000-026	R	West, Venetta	136,200.00	56,280.00	56,280.00	0.00
45	45-07-21-456-010.000-026	R	Hartt, Sarah	136,800.00	56,670.00	56,670.00	0.00
45	45-07-21-456-011.000-026	R	Hahn, Paul J	140,800.00	59,270.00	59,270.00	0.00
45	45-07-21-456-012.000-026	R	Roach, Jacqueline M	156,800.00	69,670.00	69,670.00	0.00
45	45-07-21-456-013.000-026	R	Cook, Holly, A	134,800.00	55,370.00	55,370.00	0.00
45	45-07-21-456-014.000-026	R	Ritter, Jessica	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-456-015.000-026	R	Wright, Donna A	135,400.00	55,760.00	55,760.00	0.00
45	45-07-21-456-016.000-026	R	Conaway, Cassandre L	147,100.00	63,365.00	63,365.00	0.00
45	45-07-21-456-017.000-026	R	Muhammad, William H & Annie Jean Johnson, H&W	146,100.00	65,715.00	65,715.00	0.00
45	45-07-21-456-018.000-026	R	Rivera, Iris C. & Lopez, Magdalena	141,700.00	141,700.00	141,700.00	0.00
45	45-07-21-456-019.000-026	R	Smith, Toya P	154,100.00	67,915.00	67,915.00	0.00
45	45-07-21-456-020.000-026	R	Raymond, Christine	139,000.00	58,100.00	58,100.00	0.00
45	45-07-21-456-021.000-026	R	Langer, Allison M	151,500.00	66,225.00	66,225.00	0.00
45	45-07-21-456-022.000-026	R	Anderson, Rachel Claire & John G Anderson J/T	136,500.00	56,475.00	56,475.00	0.00
45	45-07-21-456-023.000-026	R	Ajayi, Olukemi	134,800.00	58,370.00	58,370.00	0.00
45	45-07-21-456-024.000-026	R	Beall, Angela B (Janet Bluml retains her inter)	136,000.00	56,150.00	56,150.00	0.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-456-025.000-026	R	Oberg, Mary L	148,100.00	64,015.00	64,015.00	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	133,800.00	54,720.00	54,720.00	0.00
45	45-07-21-457-004.000-026	R	Garcia Fernando	121,000.00	46,400.00	46,400.00	0.00
45	45-07-21-457-005.000-026	R	Burgans, Criag R. & Sandra L h&w	139,400.00	58,360.00	58,360.00	0.00
45	45-07-21-457-006.000-026	R	Munguia, Mario T as Trs of Tr known as the Mario T Munguia I	170,500.00	170,500.00	149,242.00	21,258.00
45	45-07-21-457-007.000-026	R	Simkus, Gerald J & Janice J	150,400.00	150,400.00	128,155.00	22,245.00
45	45-07-21-457-008.000-026	R	Tokarz, Jeffrey W & Christine R & Lovell, Roseann J/T	116,300.00	18,385.00	18,385.00	0.00
45	45-07-21-457-009.000-026	R	Munguia, Mario T as Trs of Tr known as the Mario T Munguia I	231,900.00	231,900.00	207,389.00	24,511.00
45	45-07-21-457-010.000-026	R	Fulton, William L. and Kathi R., H&W	268,500.00	144,865.00	144,865.00	0.00
45	45-07-21-457-011.000-026	R	Garcia, Rudolph & Rachel	140,400.00	46,530.00	46,530.00	0.00
45	45-07-21-457-012.000-026	R	Staroscsak, Ronald E & Tamalee M Staroscsak Co Trs under Tr	178,600.00	84,505.00	84,505.00	0.00
45	45-07-21-457-013.000-026	R	Wildman, Brad & Julie A	163,400.00	73,960.00	73,960.00	0.00
45	45-07-21-457-014.000-026	R	Ploense, Carol Trs of the Carol Ploense Revoc Living Trust dtd J	154,500.00	71,175.00	71,175.00	0.00
45	45-07-21-457-015.000-026	R	Kroll, Gerald B & Adele J Kroll Co-Trs of the Gerald B Kroll &	148,200.00	54,600.00	54,600.00	0.00
45	45-07-21-457-016.000-026	R	Yeo, Mike Tr of Mike Yeo Revoc Liv Tr dtd 1/9/11 (50 % inter)	142,000.00	60,050.00	60,050.00	0.00
45	45-07-21-505-002.000-026	R	Norfolk Southern Corporation	0.00	0.00	0.00	0.00
45	45-07-22-355-002.000-026	R	Campbell, Michael S & Nicholas L Campbell and Michelle T Ca	111,700.00	43,985.00	43,985.00	0.00
45	45-07-22-451-039.000-026	R	Haynes, Donald P & Peggy Scott	180,900.00	87,610.00	87,610.00	0.00
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 (T45453)  
2018 Pay 2019**

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-17-476-005.000-026	R	Little Cal River Basin Dev Comm	0.00	0.00	0.00	0.00
45	45-07-17-476-006.000-026	R	Cardinal Services, Inc	55,200.00	55,200.00	55,200.00	0.00
45	45-07-17-476-007.000-026	R	Cardinal Service Inc	4,300.00	4,300.00	4,181.00	119.00
45	45-07-17-476-010.000-026	R	Cardinal Service Inc	197,800.00	197,800.00	197,800.00	0.00
45	45-07-17-476-011.000-026	R	Cardinal Service Inc	263,500.00	263,500.00	263,500.00	0.00
45	45-07-17-476-012.000-026	R	Petrites, Stanley J & Helen M Petrites Declar of Trust (Stanley P	0.00	0.00	0.00	0.00
45	45-07-17-478-003.000-026	R	Emro Marketing Co	1,533,700.00	1,533,700.00	1,533,490.00	210.00
45	45-07-20-226-004.000-026	R	Petrites, Stanley J Sr & Helen M Trust dtd 12/15/1997	0.00	0.00	0.00	0.00
45	45-07-20-226-005.000-026	R	Petrites, Helen M.( Declaration of Trust dated 12/15/1997)	0.00	0.00	0.00	0.00
45	45-07-20-226-006.000-026	R	Petrites, Stanley J Sr & Helen M Trust dtd 12/15/97 (Stanley Pe	0.00	0.00	0.00	0.00
45	45-07-20-226-007.000-026	R	Petrites, Stanley J Sr & Helen M Trust dtd 12/15/97	0.00	0.00	0.00	0.00
45	45-07-20-226-008.000-026	R	Petrites, Stanley J Sr & Helen M Trust dtd 12/15/97	0.00	0.00	0.00	0.00
45	45-07-20-427-012.000-026	R	Mycka, Richard & Winnie Mycka Living Trust dtd 04/04/2000	180,700.00	180,700.00	173,322.00	7,378.00
45	45-07-20-427-014.000-026	R	Property Perspective LLC	467,200.00	467,200.00	420,404.00	46,796.00
45	45-07-20-427-029.000-026	R	Smola, Jason & Jennifer A h&w	205,700.00	101,455.00	101,455.00	0.00
45	45-07-20-427-030.000-026	R	Lester kenneth & Henrietta Wiers Living Trust	211,400.00	105,160.00	105,160.00	0.00
45	45-07-20-427-032.000-026	R	Johns, Norma J Trs Tr	368,800.00	368,800.00	331,785.00	37,015.00
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	283,000.00	283,000.00	271,060.00	11,940.00
45	45-07-20-480-007.000-026	R	Moran, Dennis D I & Cecilia	313,600.00	313,600.00	303,777.00	9,823.00
45	45-07-20-480-009.000-026	R	Allard Rental Corporation	213,200.00	213,200.00	213,200.00	0.00
45	45-07-20-480-012.000-026	R	A G Properties	0.00	0.00	0.00	0.00
45	45-07-20-484-007.000-026	R	Town Of Highland	258,300.00	258,300.00	255,177.00	3,123.00
45	45-07-20-484-008.000-026	R	A G PROPERTIES	360,500.00	360,500.00	356,301.00	4,199.00
45	45-07-20-484-009.000-026	R	Curfin Property Holding Inc	835,400.00	835,400.00	650,445.00	184,955.00
45	45-07-21-151-003.000-026	R	Highland Plaza Improvement, LLC	4,677,500.00	4,677,500.00	4,677,500.00	0.00
45	45-07-21-151-004.000-026	R	Highland Plaza Improvement, LLC	1,281,100.00	1,281,100.00	1,281,100.00	0.00
45	45-07-21-151-005.000-026	R	UP Improvement, LLC	0.00	0.00	0.00	0.00
45	45-07-21-151-006.000-026	R	Northern Indiana Public Service Co	400.00	400.00	400.00	0.00
45	45-07-21-151-007.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-151-008.000-026	R	State of Indiana, Department of Natural Resources	0.00	0.00	0.00	0.00
45	45-07-21-151-009.000-026	R	State of Indiana, Department of Natural Resources	0.00	0.00	0.00	0.00
45	45-07-21-301-001.000-026	R	UP Improvements, LLC	7,717,100.00	7,717,100.00	7,717,100.00	0.00
45	45-07-21-301-002.000-026	R	Mitrakis, Vasiliki Declaration of Trust dtd 02/17/2000 & Andrey	464,400.00	464,400.00	455,834.00	8,566.00
45	45-07-21-301-003.000-026	R	Manthur Holdings, LLC	2,786,200.00	2,786,200.00	2,786,200.00	0.00
45	45-07-21-301-004.000-026	R	Best, Jeffrey M	163,000.00	73,700.00	73,700.00	0.00
45	45-07-21-301-005.000-026	R	WC Realty LLC	530,000.00	530,000.00	519,821.00	10,179.00
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	Highland Clinics Properties LLC	499,800.00	499,800.00	499,800.00	0.00
45	45-07-21-353-001.000-026	R	JG&AP Holding LLC	292,200.00	292,200.00	233,003.00	59,197.00
45	45-07-21-353-002.000-026	R	JG&AP Holding LLC	114,700.00	114,700.00	114,700.00	0.00
45	45-07-21-353-003.000-026	R	Kwasny, Michaeline Sector & Ronald J Kwasny JT R/S	291,800.00	291,800.00	261,492.00	30,308.00
45	45-07-21-353-004.000-026	R	Boultas, Chris	295,000.00	295,000.00	246,143.00	48,857.00
45	45-07-21-353-005.000-026	R	Lake County Trust Company, as Trustee of the Tr#5613	592,900.00	592,900.00	592,900.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-353-006.000-026	R	Indiana Land Trust Company Trs under tr agree dtd 09/15/16 Tr	331,300.00	331,300.00	331,300.00	0.00
45	45-07-22-355-001.000-026	R	Lute, Carmen M	116,900.00	34,255.00	34,255.00	0.00
45	45-07-22-355-003.000-026	R	Nelson, Isaac V	143,100.00	60,765.00	60,765.00	0.00
45	45-07-22-355-004.000-026	R	Kortum, Beth L	189,600.00	90,990.00	90,990.00	0.00
45	45-07-22-355-005.000-026	R	Jones, Douglas	124,300.00	48,545.00	48,545.00	0.00
45	45-07-22-355-006.000-026	R	Palmer, Jill L	151,900.00	66,485.00	66,485.00	0.00
45	45-07-22-355-008.000-026	R	Safoora Inc	426,300.00	426,300.00	426,300.00	0.00
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 Highland, Indiana, Inc.	50,700.00	0.00	0.00	0.00
45	45-07-22-377-008.000-026	R	Hook-Supers Inc	1,903,900.00	1,903,900.00	1,152,739.00	751,161.00
45	45-07-22-380-010.000-026	R	Rasmussen, Brad Keith & Judith Ann	135,200.00	18,890.00	18,890.00	0.00
45	45-07-22-380-011.000-026	R	Culbertson, Phillip J & Maria C h&w	138,400.00	57,710.00	57,710.00	0.00
45	45-07-22-380-012.000-026	R	Yingling, Paul A	44,100.00	44,100.00	44,100.00	0.00
45	45-07-22-380-013.000-026	R	Kovera, Michael C & Pamala E Trs of Kovera Liv Tr dtd 2/16/14	100,700.00	100,700.00	100,700.00	0.00
45	45-07-22-380-014.000-026	R	Mears, David E & Kathleen M Walsh-Mears H&W	104,800.00	104,800.00	97,408.00	7,392.00
45	45-07-22-380-015.000-026	R	Livehitz, Ella	163,500.00	77,025.00	77,025.00	0.00
45	45-07-22-380-016.000-026	R	Prakovich, Thomas E & Darlene L	206,000.00	101,650.00	101,650.00	0.00
45	45-07-22-380-017.000-026	R	Komyatte, Jude & Catherine H&W	196,600.00	123,890.00	123,890.00	0.00
45	45-07-22-380-020.000-026	R	Komyatte, Jude & Catherine H&W	20,900.00	20,900.00	20,900.00	0.00
45	45-07-22-380-021.000-026	R	Filler Scott & Cheryl Filler h&w	180,500.00	180,500.00	172,479.00	8,021.00
45	45-07-22-381-001.000-026	R	Wall, Brian W & Kelly	145,800.00	65,520.00	65,520.00	0.00
45	45-07-22-451-034.000-026	R	Rakoczy Joint Revoc Tr Agree dtd 08/05/15 (1/2 int) (Brian Mcl	346,600.00	193,110.00	193,110.00	0.00
45	45-07-22-451-035.000-026	R	Rakoczy Joint Revoc Tr Agree dtd 08/05/15 (1/2 int) (Brian Mcl	264,100.00	264,100.00	240,660.00	23,440.00
45	45-07-22-451-036.000-026	R	Binner, Stephen D	186,600.00	89,635.00	89,635.00	0.00
45	45-07-22-451-037.000-026	R	Miller, Vernon C & Julia F h&w	163,200.00	73,830.00	73,830.00	0.00
45	45-07-22-451-038.000-026	R	Preiss, Steve & Ann	163,200.00	76,830.00	76,830.00	0.00
45	45-07-22-451-040.000-026	R	Natelborg, James A & Robin D h&w	212,600.00	105,940.00	105,940.00	0.00
45	45-07-22-451-041.000-026	R	Herak Realty LLC	240,200.00	240,200.00	200,174.00	40,026.00
45	45-07-22-455-011.000-026	R	Hixon Home Improvement Co Inc	146,500.00	146,500.00	118,372.00	28,128.00
45	45-07-22-455-012.000-026	R	BKO Properties LLC	241,700.00	241,700.00	195,770.00	45,930.00
45	45-07-22-455-013.000-026	R	Highland, Water Department	0.00	0.00	0.00	0.00
45	45-07-22-456-012.000-026	R	Melenius, Raymond E & Malenius, Carol D J/T with R/S	300.00	300.00	300.00	0.00
45	45-07-22-476-012.000-026	R	Krieter, Charles R & Paula A	152,700.00	67,005.00	67,005.00	0.00
45	45-07-22-479-001.000-026	R	Rahmany, Dr M Asef Trs under the Tr Agree dtd 04/07/14 know	113,900.00	113,900.00	111,434.00	2,466.00
45	45-07-22-479-002.000-026	R	Austgen, Joan	132,400.00	132,400.00	132,400.00	0.00
45	45-07-22-479-003.000-026	R	Bank Of Highland Tr Tr 13 3026	183,700.00	183,700.00	183,700.00	0.00
45	45-07-22-479-004.000-026	R	Emmanoelides, John & Maria	184,500.00	184,500.00	163,352.00	21,148.00
45	45-07-22-479-005.000-026	R	Baxter Printing Inc	154,300.00	154,300.00	154,300.00	0.00
45	45-07-22-479-006.000-026	R	Grimmer, Lawrence	278,000.00	278,000.00	278,000.00	0.00
45	45-07-22-479-018.000-026	R	Les, Estelle Trs of the Leon Les & Estelle Les Revoc Trust	282,900.00	282,900.00	217,827.00	65,073.00
45	45-07-22-479-019.000-026	R	Les, Estelle Trs of the Leon Les & Estelle Les Revoc Trust	758,100.00	758,100.00	519,096.00	239,004.00
45	45-07-22-479-020.000-026	R	OLB LLC	348,200.00	348,200.00	334,283.00	13,917.00
45	45-07-22-479-024.000-026	R	Peoples Bank SB	1,128,600.00	315,235.00	308,042.00	7,193.00
45	45-07-22-479-025.000-026	R	Highland, Water Department	0.00	0.00	0.00	0.00
45	45-07-27-202-007.000-026	R	Highland, Water Department	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	45-07-27-202-009.000-026	R	M A Properties VIII LLC	861,800.00	861,800.00	796,441.00	65,359.00
45	45-07-27-226-001.000-026	R	JSM Powerhouse Holdings LLC	578,000.00	578,000.00	281,022.00	296,978.00
45	45-07-27-226-002.000-026	R	First Christian Reformed Ch Et Al	200.00	0.00	0.00	0.00
45	45-07-27-226-007.000-026	R	3820 Ridge Road LLC	355,000.00	355,000.00	347,021.00	7,979.00
45	45-07-27-226-008.000-026	R	Sandrick, Thomas B & Arleen V Sandrick H & W	489,900.00	489,900.00	489,900.00	0.00
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	416,100.00	416,100.00	413,026.00	3,074.00
45	45-07-27-228-026.000-026	R	Hydraulic Resources LLC	303,600.00	303,600.00	303,600.00	0.00
45	45-07-27-228-031.000-026	R	McDonald's Real Estate Company	1,115,700.00	1,115,700.00	971,644.00	144,056.00
45	45-07-27-232-008.000-026	R	High RE 3940 LLC	1,199,200.00	827,950.00	560,511.00	267,439.00
45	45-07-27-232-009.000-026	R	Contreras, Juan A & Gladys	134,400.00	178,400.00	55,460.00	0.00
45	45-07-27-232-009.000-026	R	Contreras, Juan A & Gladys h&w T/E	178,400.00	178,400.00	178,400.00	0.00
45	45-07-27-277-009.000-026	R	Berrones, Barbara A	109,700.00	39,055.00	39,055.00	0.00
45	45-07-27-277-010.000-026	R	Bell, Christine L	111,600.00	40,535.00	40,535.00	0.00
45	45-07-27-354-008.000-026	R	Blanco Leofern R and Merlita C Cruzat Blanco, H&W	542,600.00	542,600.00	532,323.00	10,277.00
45	45-07-27-354-009.000-026	R	Sharma, Richa	135,000.00	135,000.00	134,665.00	335.00
45	45-07-27-354-010.000-026	R	Space Fuels Inc	374,300.00	374,300.00	374,300.00	0.00
45	45-07-27-356-006.000-026	R	Lorain Apartments LLC	694,700.00	694,700.00	694,700.00	0.00
45	45-07-27-356-007.000-026	R	Amptmotors LLC	117,200.00	117,200.00	116,152.00	1,048.00
45	45-07-27-356-008.000-026	R	Gladish Enterprises LLC	45,700.00	45,700.00	45,700.00	0.00
45	45-07-27-356-009.000-026	R	Gladish Enterprises LLC	501,500.00	501,500.00	494,150.00	7,350.00
45	45-07-27-358-016.000-026	R	Malloy, Timothy O & Colleen A Malloy Trs in Tr under the Tim Singh, Ajit	292,800.00	292,800.00	288,629.00	4,171.00
45	45-07-27-358-017.000-026	R	Highland Square LLC	284,600.00	284,600.00	255,655.00	28,945.00
45	45-07-27-358-018.000-026	R	Highland Square LLC	507,000.00	507,000.00	507,000.00	0.00
45	45-07-27-358-019.000-026	R	Highland Square LLC	368,200.00	368,200.00	368,200.00	0.00
45	45-07-27-358-020.000-026	R	Highland Square LLC	162,300.00	162,300.00	162,300.00	0.00
45	45-07-27-358-021.000-026	R	Sacramento Management LLC	224,600.00	224,600.00	224,600.00	0.00
45	45-07-27-376-001.000-026	R	De Young, Philip L & Pamela A De Young as Trs of Tr dated 9-	563,900.00	563,900.00	563,900.00	0.00
45	45-07-27-376-002.000-026	R	D Hoyda Properties LLC	448,900.00	448,900.00	448,900.00	0.00
45	45-07-27-376-003.000-026	R	Karahalios, James & Maris	160,900.00	160,900.00	160,900.00	0.00
45	45-07-27-377-008.000-026	R	Jimmci, LLC	442,700.00	442,700.00	426,875.00	15,825.00
45	45-07-27-377-009.000-026	R	3447 45th Street LLC	377,800.00	377,800.00	377,800.00	0.00
45	45-07-27-454-037.000-026	R	Browning, Kristie A & Andrew J Schlosser	222,100.00	112,115.00	112,115.00	0.00
45	45-07-27-454-038.000-026	R	Triple A Squared Specialties LLC	25,200.00	25,200.00	25,200.00	0.00
45	45-07-27-454-039.000-026	R	Triple A Squared Specialties LLC	25,200.00	25,200.00	25,200.00	0.00
45	45-07-27-454-041.000-026	R	Spidermonkey Enterprises LLC	349,400.00	349,400.00	340,415.00	8,985.00
45	45-07-27-454-042.000-026	R	Aalaei, Behzad & Sophie h&w	321,100.00	321,100.00	314,672.00	6,428.00
45	45-07-27-454-043.000-026	R	Najjamuddin, Farah	207,100.00	207,100.00	169,254.00	37,846.00
45	45-07-27-476-002.000-026	R	Scheeringa, Kenneth D & Sandra M Trs ut/a dtd 12/15/09 know	168,800.00	168,800.00	168,800.00	0.00
45	45-07-27-476-003.000-026	R	SCP 2006-C23-048 LLC.	2,933,500.00	2,933,500.00	2,933,500.00	0.00
45	45-07-27-476-004.000-026	R	Citizens Financial Services	659,200.00	659,200.00	659,200.00	0.00
45	45-07-27-476-007.000-026	R	Griffland Center Inc	5,985,600.00	5,985,600.00	3,832,276.00	2,153,324.00
45	45-07-28-101-001.000-026	R	Hobart Commons LLC	379,900.00	379,900.00	379,900.00	0.00
45	45-07-28-101-002.000-026	R	Kooistra, Sadie Tr	515,700.00	515,700.00	498,569.00	17,131.00
45	45-07-28-101-003.000-026	R	Goulas Inc	144,300.00	144,300.00	144,300.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-28-101-004.000-026	R	Goulas Inc	213,500.00	213,500.00	213,500.00	0.00
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-3911	269,100.00	269,100.00	269,100.00	0.00
45	45-07-28-105-002.000-026	R	Lake County Trust Company Tr #P-3911	363,200.00	363,200.00	345,140.00	18,060.00
45	45-07-28-105-003.000-026	R	Lake County Trust Co Tr 3393	656,500.00	656,500.00	656,500.00	0.00
45	45-07-28-105-004.000-026	R	9013 Indianapolis Boulevard LLC	477,400.00	477,400.00	470,015.00	7,385.00
45	45-07-28-106-001.000-026	R	Lake County Trust Company Tr #P-3911	346,100.00	343,100.00	315,887.00	27,213.00
45	45-07-28-106-002.000-026	R	Lake County Trust Company Tr #P-3911	375,100.00	375,100.00	372,494.00	2,606.00
45	45-07-28-106-003.000-026	R	Lake County Trust Company Tr #P-3911	366,900.00	366,900.00	365,510.00	1,390.00
45	45-07-28-106-005.000-026	R	Lake County Trust Company Tr #P-3911	305,300.00	305,300.00	305,300.00	0.00
45	45-07-28-151-001.000-026	R	AMKF LLC	461,700.00	461,700.00	461,700.00	0.00
45	45-07-28-151-002.000-026	R	Van Bor Corporation	823,200.00	823,200.00	810,533.00	12,667.00
45	45-07-28-151-005.000-026	R	Mc Donalds Corporation	1,013,300.00	1,013,300.00	967,573.00	45,727.00
45	45-07-28-151-007.000-026	R	Sleweon Properties LLC	1,168,000.00	1,168,000.00	1,074,569.00	93,431.00
45	45-07-28-151-008.000-026	R	Georgalas, Charidimos	59,400.00	59,400.00	59,400.00	0.00
45	45-07-28-151-009.000-026	R	LDSTI LLC	1,095,100.00	1,095,100.00	954,537.00	140,563.00
45	45-07-28-151-010.000-026	R	Martin, Elizabeth A & Matthew C Martin T/C	46,000.00	46,000.00	46,000.00	0.00
45	45-07-28-151-011.000-026	R	SIMONDS, CONNIE RAE TRUSTEE OF THE CONNIE RAE	331,700.00	331,700.00	331,700.00	0.00
45	45-07-28-151-012.000-026	R	SIMONDS, CONNIE RAE AS TRUSTEE OF THE CONNIE R	337,100.00	337,100.00	328,409.00	8,691.00
45	45-07-28-151-031.000-026	R	O'Reilly Automotive Stores Inc	1,221,400.00	1,221,400.00	614,924.00	606,476.00
45	45-07-28-301-003.000-026	R	Nowakowski, Edward	106,400.00	106,400.00	36,910.00	0.00
45	45-07-28-301-004.000-026	R	Nowakowski, Edward	141,100.00	141,100.00	141,100.00	0.00
45	45-07-28-301-018.000-026	R	Palm Lake Holdings Inc	964,900.00	964,900.00	290,766.00	674,134.00
45	45-07-28-304-001.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse retains his int	390,300.00	390,300.00	360,824.00	29,476.00
45	45-07-28-304-002.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse retains his int	110,800.00	110,800.00	110,800.00	0.00
45	45-07-28-304-003.000-026	R	Fbr Limited Partnership	420,500.00	420,500.00	398,807.00	21,693.00
45	45-07-28-304-004.000-026	R	Realty Income Properties 5 LLC	775,100.00	775,100.00	679,363.00	95,737.00
45	45-07-28-304-011.000-026	R	C J P Corp	644,400.00	644,400.00	639,342.00	5,058.00
45	45-07-28-351-001.000-026	R	Druktenis Realty LP	389,400.00	389,400.00	363,641.00	25,759.00
45	45-07-28-351-002.000-026	R	Kabira Realty LLC	465,000.00	465,000.00	465,000.00	0.00
45	45-07-28-351-003.000-026	R	Kabira Realty LLC	255,000.00	255,000.00	255,000.00	0.00
45	45-07-28-351-004.000-026	R	North Star Trust Company Tr #6774-LT	1,391,300.00	1,391,300.00	1,306,623.00	84,677.00
45	45-07-28-351-005.000-026	R	Baldi-Hoobyar Equities Indiana LLC	2,008,000.00	1,505,850.00	1,316,186.00	189,664.00
45	45-07-28-351-006.000-026	R	Baldi-Hoobyar Equities Indiana LLC	459,000.00	358,600.00	358,600.00	0.00
45	45-07-28-351-007.000-026	R	Baldi-Hoobyar Equities Indiana LLC	177,800.00	174,100.00	174,100.00	0.00
45	45-07-28-351-008.000-026	R	Illiana Islamic Association	248,700.00	0.00	0.00	0.00
45	45-07-28-351-009.000-026	R	Lukowski, Arthur Sr. Tr of Arthur Lukowski Sr. Revoc Tr did 3/	323,900.00	323,900.00	315,586.00	8,314.00
45	45-07-28-351-012.000-026	R	Illiana Islamic Association	178,800.00	0.00	0.00	0.00
45	45-07-28-351-015.000-026	R	GSM Group LLC	353,700.00	353,700.00	353,700.00	0.00
45	45-07-28-351-016.000-026	R	Sapp, Robert A & Joanne Sapp Trs under the Sapp Family Trust	154,200.00	67,980.00	67,980.00	0.00
45	45-07-28-351-019.000-026	R	Whitmore, Richard M & Cynthia C	135,100.00	55,775.00	55,775.00	0.00
45	45-07-28-351-020.000-026	R	The North American Islamic Trust	820,400.00	0.00	0.00	0.00
45	45-07-28-351-021.000-026	R	Highland Islamic Center, LLC	2,605,200.00	0.00	0.00	0.00
45	45-07-28-351-022.000-026	R	Jensen, John A	181,500.00	181,500.00	181,500.00	0.00
45	45-07-28-351-022.000-026	R	Jensen, John A (Luamne Dudley R/L)	186,000.00	186,000.00	186,000.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-28-351-023.000-026	R	Azam, M. Musa & Assiya B Azam h&w	161,700.00	72,855.00	72,855.00	0.00
45	45-07-28-351-024.000-026	R	Zarris, Gary M & Penny A Zarris H & W as T/E	164,000.00	74,350.00	74,350.00	0.00
45	45-07-28-351-025.000-026	R	Ditola, Daniel & Ditola, Mary, as Trustees of Ditola Declaration	573,900.00	573,900.00	573,900.00	0.00
45	45-07-28-351-028.000-026	R	Ganser Automotive Service & Repair, Inc.	478,900.00	478,900.00	478,900.00	0.00
45	45-07-28-351-029.000-026	R	Druktenis Realty LP	213,500.00	213,500.00	198,723.00	14,777.00
45	45-07-28-351-030.000-026	R	Druktenis Realty LP	46,000.00	46,000.00	46,000.00	0.00
45	45-07-28-352-016.000-026	R	Allen & Allen LLC	120,000.00	120,000.00	120,000.00	0.00
45	45-07-28-352-017.000-026	R	Allen & Allen, LLC	299,700.00	299,700.00	299,700.00	0.00
45	45-07-28-352-018.000-026	R	Lake County Trust Company Tr #P-3213	268,100.00	268,100.00	268,100.00	0.00
45	45-07-28-377-007.000-026	R	Komyatte, Richard P Et Al	639,600.00	639,600.00	639,600.00	580.00
45	45-07-28-377-008.000-026	R	Indiana Bell Telephone Co Inc	499,800.00	499,800.00	499,800.00	0.00
45	45-07-28-377-009.000-026	R	Bell Realty LLC	637,700.00	588,210.00	341,808.00	246,402.00
45	45-07-28-377-010.000-026	R	J P Ventures Inc	352,600.00	352,600.00	340,604.00	11,996.00
45	45-07-28-377-011.000-026	R	Egli, Ray E L/E Et Al	702,700.00	702,700.00	702,700.00	0.00
45	45-07-28-377-012.000-026	R	Ahdab, Waddah & Wassim Atassi T/C	391,800.00	391,800.00	378,714.00	13,086.00
45	45-07-28-377-013.000-026	R	Sandoval, Walter F & Glenda J h&w T/E (undiv 1/3rd inter) & (	438,100.00	438,100.00	416,008.00	22,092.00
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	604,800.00	604,800.00	490,129.00	114,671.00
45	45-07-28-453-026.000-026	R	JP Bell LLC	141,400.00	141,400.00	141,400.00	0.00
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	32,600.00	32,600.00	32,600.00	0.00
45	45-07-28-454-021.000-026	R	Thornton, Robert P	14,300.00	14,300.00	14,300.00	0.00
45	45-07-28-454-022.000-026	R	THORNTON, ROBERT P. & MARY A. AS TRUSTEES OF T	80,100.00	80,100.00	78,891.00	1,209.00
45	45-07-28-454-023.000-026	R	Rizzo, Frank A & Brenda J Trs u/t/a known as Frank A & Brend	157,800.00	157,800.00	157,800.00	0.00
45	45-07-28-454-024.000-026	R	Lake County Trust Company Tr #5843	907,400.00	907,400.00	878,021.00	29,379.00
45	45-07-28-454-026.000-026	R	Haddadin, Isam & Nadia h&w	176,400.00	176,400.00	171,950.00	4,450.00
45	45-07-28-454-027.000-026	R	Haddadin, Isam & Nadia h&w	210,600.00	210,600.00	176,100.00	34,500.00
45	45-07-28-454-032.000-026	R	Hoogland 2013 Grandchildren Investment Limited Partnership	497,900.00	497,900.00	488,845.00	9,055.00
45	45-07-28-479-008.000-026	R	Breger, Russell D & Maria Ruiz	175,000.00	82,340.00	82,340.00	0.00
45	45-07-28-480-006.000-026	R	Cooley, Tracy M Dvm	196,000.00	196,000.00	191,074.00	4,926.00
45	45-07-28-480-013.000-026	R	DOMI LLC	402,000.00	402,000.00	402,000.00	0.00
45	45-07-28-480-015.000-026	R	Angotti, Vincent J & Patti h&w	227,000.00	227,000.00	213,977.00	13,023.00
45	45-07-28-480-015.000-026	R	Kime Properties LLC	170,600.00	170,600.00	170,600.00	0.00
45	45-07-28-481-011.000-026	R	SANTINO, LORETTA	150,000.00	55,770.00	55,770.00	0.00
45	45-07-28-481-012.000-026	R	Shelton, Michael J & Barbara J Shelton	200.00	200.00	193.00	7.00
45	45-07-28-481-013.000-026	R	Else Management Company an Illinois Corporation	212,900.00	212,900.00	212,900.00	0.00
45	45-07-28-481-014.000-026	R	Learning Center Inc	216,800.00	216,800.00	204,371.00	12,429.00
45	45-07-28-481-015.000-026	R	Merez, LLC	695,900.00	695,900.00	695,900.00	0.00
45	45-07-29-230-011.000-026	R	Nielsen, Michael and Michele Nielsen H & W	152,100.00	152,100.00	152,100.00	0.00
45	45-07-29-230-012.000-026	R	Family Express Corporation	1,847,800.00	1,847,800.00	1,035,583.00	812,217.00
45	45-07-29-230-013.000-026	R	DJB Management LLC	292,600.00	292,600.00	283,098.00	9,502.00
45	45-07-29-230-014.000-026	R	DJB Management LLC	136,600.00	136,600.00	136,600.00	0.00
45	45-07-29-230-015.000-026	R	Samara, Jawad N	406,700.00	406,700.00	391,847.00	14,853.00
45	45-07-29-233-005.000-026	R	Lewis Medical Properties LLC	359,200.00	359,200.00	359,200.00	0.00
45	45-07-29-233-006.000-026	R	Silverman, Marti Claire & Mansueto h&w	462,600.00	462,600.00	352,331.00	110,269.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-29-233-007.000-026	R	Respite Care Services Inc	439,500.00	0.00	0.00	0.00
45	45-07-29-233-008.000-026	R	Kendra, Mark S	377,900.00	377,900.00	358,149.00	19,751.00
45	45-07-29-233-009.000-026	R	RTC 9010 LLC	542,900.00	542,900.00	422,556.00	120,344.00
45	45-07-29-279-002.000-026	R	Centier Bank	679,300.00	679,300.00	668,205.00	11,095.00
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	361,000.00	361,000.00	350,171.00	10,829.00
45	45-07-29-279-005.000-026	R	Richardson, Gary	298,100.00	298,100.00	298,100.00	0.00
45	45-07-29-279-027.000-026	R	Richardson, Gary	96,900.00	96,900.00	96,900.00	0.00
45	45-07-29-279-029.000-026	R	AutoZone Inc	758,900.00	758,900.00	743,306.00	15,594.00
45	45-07-29-279-031.000-026	R	THEOS LLC	723,600.00	723,600.00	721,902.00	1,698.00
45	45-07-29-279-032.000-026	R	The Lyle J. Fralich Revocable Trust Dtd 11/6/96 , an un-divided	829,500.00	829,500.00	795,433.00	34,067.00
45	45-07-29-279-033.000-026	R	Peoples, Fed Sav & Loan Tr 5009	486,600.00	486,600.00	486,600.00	0.00
45	45-07-29-279-034.000-026	R	Rinky Real Estate Corporation	669,900.00	669,900.00	451,835.00	218,065.00
45	45-07-29-279-035.000-026	R	Peoples Federal Savings And Loan Association Tr#5009	450,400.00	450,400.00	448,311.00	2,089.00
45	45-07-29-279-036.000-026	R	Indiana Land Trust Company Tr u/t/a dtd 9/16/14 known as Tr #	2,120,600.00	2,120,600.00	2,085,996.00	34,604.00
45	45-07-29-428-014.000-026	R	WALKER, MICHAEL J	322,900.00	322,900.00	314,439.00	8,461.00
45	45-07-29-428-015.000-026	R	9318 Enterprises Inc	693,000.00	693,000.00	563,385.00	129,615.00
45	45-07-29-428-016.000-026	R	Philis, Haris	604,200.00	604,200.00	564,104.00	40,096.00
45	45-07-29-428-017.000-026	R	Indiana Land Trust Company Trs UTA dtd 09/16/14 Tr #120086	614,800.00	614,800.00	361,383.00	253,417.00
45	45-07-29-430-005.000-026	R	Dal Santo Kolodziej Partners LLC	594,200.00	594,200.00	594,200.00	0.00
45	45-07-29-430-006.000-026	R	Lake County Trust Company Trs under Tr Agree dtd 12/27/12 k	283,000.00	283,000.00	278,312.00	4,688.00
45	45-07-29-430-013.000-026	R	Monro Muffler Brake Inc	367,400.00	367,400.00	367,400.00	0.00
45	45-07-29-430-014.000-026	R	Tasha, Bailey Brandy & Ben Group	238,500.00	238,500.00	238,500.00	0.00
45	45-07-29-458-001.000-026	R	Prairie Square LLC	13,927,100.00	13,927,100.00	4,701,341.00	9,225,759.00
45	45-07-29-476-004.000-026	R	Fifth Third Bank	858,700.00	858,700.00	721,218.00	137,482.00
45	45-07-29-476-006.000-026	R	Mira Highland, Inc.	402,400.00	402,400.00	402,400.00	0.00
45	45-07-29-476-007.000-026	R	Dorai Properties LLC	185,400.00	185,400.00	174,026.00	11,374.00
45	45-07-29-476-008.000-026	R	Dal Santo, James S & Patricia L h&w	162,000.00	162,000.00	137,037.00	24,963.00
45	45-07-29-476-011.000-026	R	Levin, Barry (Und 1/2) & Dorothy J Levin (Und 1/4) & Judy Lec	529,500.00	529,500.00	521,843.00	7,657.00
45	45-07-29-476-012.000-026	R	Styliades, Tr 1	2,369,900.00	2,369,900.00	2,103,055.00	266,845.00
45	45-07-29-476-013.000-026	R	Seida Real Estate Holdings LLC	386,100.00	386,100.00	386,100.00	0.00
45	45-07-29-476-014.000-026	R	GJ 9610, LLC an Indiana Limited Liability Company	386,100.00	386,100.00	369,675.00	16,425.00
45	45-07-29-476-017.000-026	R	Lake County Trust Company Tr u/t/a dtd 12/27/12 known as Tr 1	359,100.00	359,100.00	359,100.00	0.00
45	45-07-29-476-018.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und	4,800.00	4,800.00	1,963.00	2,837.00
45	45-07-29-477-004.000-026	R	Zajac Jerome F and Susan M. H&W	207,400.00	207,400.00	206,708.00	692.00
45	45-07-29-477-005.000-026	R	Legacy Group Properties LLC	336,400.00	336,400.00	336,400.00	0.00
45	45-07-29-477-006.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und	53,200.00	53,200.00	49,916.00	3,284.00
45	45-07-29-477-007.000-026	R	Korczak, Joel R Living Trust dtd 09/03/08	515,300.00	515,300.00	496,904.00	18,396.00
45	45-07-29-477-008.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und	250,200.00	250,200.00	238,197.00	12,003.00
45	45-07-29-477-009.000-026	R	Chiang, I Ping & Hsia h&w	338,900.00	338,900.00	333,597.00	5,303.00
45	45-07-29-477-011.000-026	R	Heidner Properties Inc	415,900.00	415,900.00	415,900.00	0.00
45	45-07-29-477-012.000-026	R	Bustamante, Charles A. & Doreen M. (H&W)	160,900.00	160,900.00	47,375.00	113,525.00
45	45-07-29-477-014.000-026	R	K&M Halum Properties, LLC	253,100.00	253,100.00	76,270.00	176,830.00
45	45-07-32-201-001.000-026	R	Porte De L'eau Plaza LLC	1,759,900.00	1,759,900.00	1,474,072.00	285,828.00
45	45-07-32-201-002.000-026	R	Porte De L'eau Plaza LLC	1,320,700.00	1,320,700.00	1,153,057.00	167,643.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-32-204-001.000-026	R	Porte De L'eau Plaza LLC	1,302,300.00	1,302,300.00	1,302,300.00	0.00
45	45-07-32-204-002.000-026	R	Porte De L'eau Plaza LLC	1,850,900.00	1,850,900.00	1,672,449.00	178,451.00
45	45-07-32-226-006.000-026	R	Sivam, Subbiah	135,100.00	135,100.00	117,892.00	17,208.00
45	45-07-32-227-001.000-026	R	Lake County Trust Company Tr #5626 dtd 2/23/05	289,600.00	286,600.00	286,600.00	0.00
45	45-07-32-227-002.000-026	R	R I C 26 Ltd	518,300.00	518,300.00	518,300.00	0.00
45	45-07-32-227-003.000-026	R	Sarah's Property Management, LLC	739,500.00	739,500.00	739,500.00	0.00
45	45-07-32-227-004.000-026	R	Indiana Grocery Group LLC	2,763,900.00	2,295,650.00	2,193,423.00	102,227.00
45	45-07-32-227-006.000-026	R	Christenson, Milford P & Dale R Christenson Sr Trustees	5,511,200.00	5,508,200.00	4,041,705.00	1,466,495.00
45	45-07-32-227-008.000-026	R	Bosak Land Co Llc	1,845,200.00	1,845,200.00	1,839,506.00	5,694.00
45	45-07-32-228-001.000-026	R	O'Donnell, Robert L & Carole h&w	153,400.00	67,460.00	67,460.00	0.00
45	45-07-32-228-002.000-026	R	Kacmarzewski, Carol M	151,100.00	65,965.00	65,965.00	0.00
45	45-07-32-228-003.000-026	R	Stefano Sharon M	153,900.00	67,785.00	67,785.00	0.00
45	45-07-32-228-004.000-026	R	Tauber, Pamela R	153,900.00	67,785.00	67,785.00	0.00
45	45-07-32-228-005.000-026	R	Boost, Grant A	155,900.00	69,085.00	69,085.00	0.00
45	45-07-32-228-006.000-026	R	Keltyka, Kathleen M	155,000.00	155,000.00	155,000.00	0.00
45	45-07-32-228-007.000-026	R	Svolos, Konstantinos S & Haido	281,700.00	138,375.00	138,375.00	0.00
45	45-07-32-228-009.000-026	R	De Boer, James Revoc Living Tr Agree dtd 06/16/93	495,300.00	495,300.00	479,978.00	15,322.00
45	45-07-32-228-010.000-026	R	Cyrus, Ruth B	434,800.00	434,800.00	434,800.00	0.00
45	45-07-32-229-001.000-026	R	Linden Property, Inc.	502,800.00	502,800.00	502,800.00	0.00
45	45-07-32-229-002.000-026	R	Excite LLC	2,175,100.00	2,175,100.00	1,723,684.00	451,416.00
45	45-07-32-230-002.000-026	R	Rantom Development, Inc.	173,700.00	173,700.00	152,440.00	21,260.00
45	45-07-33-101-001.000-026	R	First Bank Of Whiting Tr 1795	654,800.00	654,800.00	603,959.00	50,841.00
45	45-07-33-101-002.000-026	R	Schrage, Michael & Jill	238,300.00	238,300.00	238,300.00	0.00
45	45-07-33-101-003.000-026	R	Krooswyk Henrietta P and Terry L, as Co-Trustees of the Kroos	273,900.00	273,900.00	273,655.00	245.00
45	45-07-33-101-004.000-026	R	Lake County Tr Co Tr 1895	2,280,100.00	2,280,100.00	2,099,323.00	180,777.00
45	45-07-33-101-005.000-026	R	Druktenis Realty LP	1,839,000.00	1,719,250.00	1,654,855.00	64,395.00
45	45-07-33-101-006.000-026	R	Krooswyk, Henrietta P & Terry L Krooswyk Co-Trs of Krooswy	219,300.00	219,300.00	219,300.00	0.00
45	45-07-33-101-008.000-026	R	Druktenis Realty, L.P.	173,300.00	173,300.00	52,223.00	121,077.00
45	45-07-33-102-001.000-026	R	Peoples, Fed Sav & Loan Assn Tr 6018	1,089,300.00	1,089,300.00	1,042,567.00	46,733.00
45	45-07-33-102-002.000-026	R	Renwald, Thomas J Tr Et Al	247,100.00	247,100.00	230,786.00	16,314.00
45	45-07-33-102-003.000-026	R	Commercial Vans Inc (04/22/14)	94,500.00	94,500.00	92,502.00	1,998.00
45	45-07-33-102-004.000-026	R	Hutchinson, Ronald D & Barbara K	126,000.00	123,000.00	120,080.00	2,920.00
45	45-07-33-102-005.000-026	R	Wolski, William G	152,000.00	152,000.00	148,283.00	3,717.00
45	45-07-33-102-006.000-026	R	VTC Properties LLC	320,600.00	320,600.00	240,632.00	79,968.00
45	45-07-33-102-007.000-026	R	GSM Group, LLC	354,900.00	354,900.00	305,945.00	48,955.00
45	45-07-33-102-008.000-026	R	Czajka, Gregory M & Martha K	175,300.00	175,300.00	175,279.00	21.00
45	45-07-33-102-009.000-026	R	Krooswyk Brothers Llc	547,500.00	547,500.00	534,156.00	13,344.00
45	45-07-33-102-010.000-026	R	Skurka Properties, LLC	1,872,500.00	1,872,500.00	1,872,500.00	0.00
45	45-07-33-102-011.000-026	R	Wood River Pipe Lines LLC	151,300.00	151,300.00	151,300.00	0.00
45	45-07-33-103-001.000-026	R	GJT (9825) LLC	1,913,200.00	1,913,200.00	1,295,406.00	617,794.00
45	45-07-33-103-002.000-026	R	Tillner, John A & Cheron L H & W	496,300.00	496,300.00	485,059.00	11,241.00
45	45-07-33-126-001.000-026	R	Pilgrim Financing LLC	71,100.00	71,100.00	71,100.00	0.00
45	45-07-33-126-002.000-026	R	Pilgrim Financing LLC	1,700.00	1,700.00	1,700.00	0.00
45	45-07-33-126-003.000-026	R	Pilgrim Financing LLC	76,900.00	76,900.00	76,900.00	0.00
45	45-07-33-126-004.000-026	R	Perko, Mary (a Life Estate) [Mary A Perko & Bernadine C Perk	171,400.00	82,160.00	82,160.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-33-126-006.000-026	R	Molnar, Robert L & Betty	129,900.00	55,185.00	55,185.00	0.00
45	45-07-33-126-007.000-026	R	Highland Investments LLC	120,300.00	120,300.00	120,300.00	0.00
45	45-07-33-126-008.000-026	R	Earnhart, Melvin G & Mariann R h&w	141,800.00	141,800.00	141,800.00	0.00
45	45-07-33-126-009.000-026	R	Soto, Ruben V and Martha as H&W	174,400.00	81,110.00	81,110.00	0.00
45	45-07-33-126-011.000-026	R	Acorn Enterprises, LLC	215,200.00	215,200.00	197,489.00	17,711.00
45	45-07-33-126-012.000-026	R	First Financial Bank, N.A.	134,700.00	134,700.00	134,700.00	0.00
45	45-07-33-126-013.000-026	R	First Financial Bank, N.A.	146,900.00	146,900.00	146,900.00	0.00
45	45-07-33-126-014.000-026	R	Sand Ridge Bank	893,200.00	893,200.00	893,200.00	0.00
45	45-07-33-126-017.000-026	R	Colby Commons, LLC	488,900.00	488,900.00	422,870.00	66,030.00
45	45-07-33-126-018.000-026	R	Wojcik, Robert J & June D	124,200.00	124,200.00	124,200.00	0.00
45	45-07-33-151-001.000-026	R	Movers World LLC	401,900.00	401,900.00	273,431.00	128,469.00
45	45-07-33-151-002.000-026	R	Royco Leasing	208,800.00	208,800.00	200,137.00	8,663.00
45	45-07-33-151-003.000-026	R	Baker, Larry L & Frederick T/C	337,000.00	337,000.00	337,000.00	0.00
45	45-07-33-151-004.000-026	R	TOA, LLC	509,200.00	509,200.00	483,035.00	26,165.00
45	45-07-33-151-005.000-026	R	Blackard, Carl A & Roberta L Blackard Trs of the CRB Revoc T	161,200.00	161,200.00	160,068.00	1,132.00
45	45-07-33-151-006.000-026	R	Wright, John A	142,400.00	142,400.00	141,604.00	796.00
45	45-07-33-151-007.000-026	R	Wright, John A	135,800.00	135,800.00	96,738.00	39,062.00
45	45-07-33-151-008.000-026	R	Lawhorn, Jerry & Marie h&w	246,500.00	246,500.00	246,500.00	0.00
45	45-07-33-151-010.000-026	R	Sheet Metal Services Inc	166,800.00	166,800.00	163,076.00	3,724.00
45	45-07-33-151-011.000-026	R	Sheet Metal Services Inc	178,000.00	178,000.00	166,668.00	11,332.00
45	45-07-33-151-012.000-026	R	Sheet Metal Services Inc	136,800.00	136,800.00	134,292.00	2,508.00
45	45-07-33-151-013.000-026	R	Turan Liv Tr dtd 6/18/15 (Yucel & Nalan Turan R/L)	164,200.00	164,200.00	154,985.00	9,215.00
45	45-07-33-151-014.000-026	R	Messana Family Limited Partnership (The)	512,500.00	512,500.00	479,754.00	32,746.00
45	45-07-33-151-015.000-026	R	Grimler, Gary	254,500.00	254,500.00	236,181.00	18,319.00
45	45-07-33-151-016.000-026	R	GGRN Properties LLC	379,000.00	379,000.00	302,804.00	76,196.00
45	45-07-33-152-001.000-026	R	SP, LLC	573,400.00	573,400.00	555,808.00	17,592.00
45	45-07-33-152-002.000-026	R	Henn, Jennifer	482,700.00	482,700.00	482,700.00	0.00
45	45-07-33-152-003.000-026	R	Zandstra, Garrett B. Tr	160,900.00	160,900.00	160,746.00	154.00
45	45-07-33-152-004.000-026	R	MDS Group LLC	100.00	100.00	100.00	0.00
45	45-07-33-152-005.000-026	R	MDS Group LLC	477,200.00	477,200.00	386,514.00	90,686.00
45	45-07-33-152-006.000-026	R	Taylor, Kevin J & Michaeline T h&w	158,000.00	158,000.00	120,077.00	37,923.00
45	45-07-33-152-007.000-026	R	Stevenson, Richard W	172,400.00	172,400.00	165,763.00	6,637.00
45	45-07-33-152-008.000-026	R	Vankooten, Robert	136,500.00	136,500.00	117,182.00	19,318.00
45	45-07-33-152-010.000-026	R	F & L Enterprises	182,300.00	179,300.00	149,558.00	29,742.00
45	45-07-33-152-011.000-026	R	PPM Enterprises LLC	185,500.00	185,500.00	152,481.00	33,019.00
45	45-07-33-152-013.000-026	R	The Sieb Family Trust dtd 1/18/08	437,400.00	437,400.00	437,400.00	0.00
45	45-07-33-152-014.000-026	R	Regal Development Co	222,000.00	222,000.00	222,000.00	0.00
45	45-07-33-201.001.000-026	R	Wendy's Properties LLC	731,500.00	731,500.00	706,928.00	24,572.00
45	45-07-33-201-002.000-026	R	Sundi, Dibakar & Kabita h&w T/E	712,900.00	712,900.00	712,900.00	0.00
45	45-07-33-203-005.000-026	R	Lake County Tr Co as Trs of Tr #P-4477 dated 4-22-98	155,800.00	155,800.00	151,755.00	4,045.00
45	45-07-33-203-006.000-026	R	Coronado, Domingo and Sandra H & W	84,800.00	84,800.00	84,800.00	0.00
45	45-07-33-203-007.000-026	R	Garcia, Rafael Garcia	148,300.00	64,145.00	64,145.00	0.00
45	45-07-33-203-007.000-026	R	Smith, Thelma E & Diane L Ward	118,100.00	44,515.00	44,515.00	0.00
45	45-07-33-203-008.000-026	R	O'Day, Dennis R aka Dennis R O'Day Jr	154,800.00	68,370.00	68,370.00	0.00
45	45-07-33-203-009.000-026	R	Livingston, Frank	147,900.00	63,885.00	63,885.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-33-203-011.000-026	R	Jones, J Rod & Dr. Robert P Thornton as T/C	152,300.00	152,300.00	152,300.00	0.00
45	45-07-33-203-012.000-026	R	BKO Properties, LLC	180,600.00	180,600.00	165,132.00	15,468.00
45	45-07-33-203-021.000-026	R	Osan, John	207,800.00	207,800.00	207,800.00	0.00
45	45-07-33-226-001.000-026	R	BP D-B Pipeline Company LLC	226,800.00	226,800.00	226,800.00	0.00
45	45-07-33-226-002.000-026	R	Oesterle, Jeffrey J aka Jeff Oesterle	585,100.00	582,100.00	582,100.00	0.00
45	45-07-33-226-003.000-026	R	Stevenson, Jon E Sr Tr	427,900.00	427,900.00	427,900.00	0.00
45	45-07-33-226-004.000-026	R	DeRolf, Thomas W Trs of the Thomas W DeRolf Revoc Tr U/A	474,900.00	474,900.00	462,094.00	12,806.00
45	45-07-33-230-001.000-026	R	Ocampo Medical Centers, LLC	845,200.00	845,200.00	833,064.00	12,136.00
45	45-07-33-230-002.000-026	R	Benevolent, & Protective Ord Elks	322,200.00	0.00	0.00	0.00
45	45-07-33-230-003.000-026	R	Apa Development Llc	841,800.00	838,800.00	838,800.00	0.00
45	45-07-33-376-001.000-026	R	Grimmer Family Ltd Prshp.	6,000.00	6,000.00	2,248.00	3,752.00
45	45-07-33-376-002.000-026	R	Grimmer Family Ltd Prshp.	1,500.00	1,500.00	522.00	978.00
45	45-07-33-376-003.000-026	R	Grimmer Family Ltd Prshp.	1,076,400.00	1,076,400.00	764,429.00	311,971.00
45	45-07-33-376-004.000-026	R	Grimmer Family Ltd Prshp.	277,400.00	277,400.00	245,178.00	32,222.00
45	45-07-33-376-011.000-026	R	Big Star Developments LLC	114,000.00	114,000.00	114,000.00	0.00
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.	2,109,800.00	2,109,800.00	1,155,497.00	954,303.00
45	45-07-33-376-014.000-026	R	Grimmer Family Ltd Prshp.	1,510,900.00	1,510,900.00	1,492,064.00	18,836.00
45	45-07-33-376-015.000-026	R	Smith Brothers Realty II, LLC	938,500.00	938,500.00	938,500.00	0.00

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area

**HIGHLAND ACRES ECONOMIC DEVELOPMENT AREA – CARDINAL CAMPUS (T45454)  
2018 Pay 2019**

County	45	Parcel Number	45-07-32-480-001.000-026	Property Type Code	R	Taxpayer Name	CG Indiana Holdings LLC	Gross Assessed Value	3,070,200.00	Net Assessed Value	3,070,200	Base AV	456,250	Incremental AV	2,613,950.00
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**CERTIFICATE OF THE CLERK-TREASURER**

**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 , as treasurer of the Redevelopment Commission, I have reviewed the report 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, fiscal body 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, 2019 and filed in 2020 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, pursuant to IC 36-5-6 et seq., IC 36-7-14-8, and IC 36-7-14-13.



IN WITNESS WHEREOF, I hereunto set my hand and Corporate seal of the Town of Highland, Indiana this 7<sup>th</sup> day of April 2020. 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 5, 2019 officially on November 18th 2019. I was qualified to office upon my oath administered December 27, 2019, to serve for a term of four years commencing at Noon January 1, 2020, concluding before Noon January 1, 2024, and until a successor is elected and qualified, pursuant to IC 36-5-6-2(b).

*Michael W. Griffin*

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