



Highland  
Redevelopment  
Commission

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

**Annual Report of Activities of the Redevelopment Commission  
For Fiscal Year 2020**

**AND**

**Report by the Redevelopment Commission on the Activities of Each  
Tax Increment Financing District for the Previous Year**  
(January 1, 2020 through December 31, 2020)

**Prepared By**

**Kathy DeGuilio-Fox**

**Highland Redevelopment Director**

**April 2021**

**According to**

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

**As Amended Through HEA 1290-2016**

**TABLE OF CONTENTS**

Table of Contents	p.2
Letter to Fiscal Body (Town Council)	p.3
Information Regarding Redevelopment Commission Members and Officers	p.4
2020 Meetings of the Redevelopment Commission	p.4
Regular Employees of the Redevelopment Commission	p.5
Contracts and Debt Service Payments During 2020 and General Purpose	p.5
Debt Service Schedule for Highland Redevelopment District Taxable Bond	p.6
Recipients of Loan or Grant of Tax Increment Revenues During 2020	p.7
Distribution of Tax Increment in 2020	p.7
Amount of Funds on Hand at Close of Calendar Year 2020 – Summary	p.8
Additional Comments Regarding Activities of the Redevelopment Commission	p.8
2020 Annual Report of the Highland Redevelopment Commission – Narrative	p.9
2020 Goals for the Highland Redevelopment Commission	p.17
Amount of Funds on Hand at the Close of Calendar Year 2020 – Details of Expenditures	p.21
2020 Lake County Auditor’s Certificate of Tax Distribution	p.25
Potential Tax Increment Surplus or Deficit for Fiscal Year 2020	p.28
Highland Acres Allocation Area	p.29
Highland Downtown Allocation Area	p.30
Highland Commercial Corridors Allocation Area	p.31
Highland Cardinal Campus Allocation Area	p.32
Amount of Tax Increment Revenues Required For:	p.33
Economic Development Plan for the Highland Acres Economic Development Area	p.34
Redevelopment Plan for the Highland (Downtown) Redevelopment Area	p.35
Redevelopment Plan for the Highland Commercial Corridors Redevelopment Area	p.36
Highland Acres Economic Development Area - Cardinal Campus Allocation Area	p.37
Parcel Data by Tax Increment Financing Area	p.38
Highland Acres Economic Development Area	p.40
Redevelopment Area #1 (Downtown)	p.41
Redevelopment Area #2 (Commercial Corridors)	p.52
Highland Acres Economic Development Area – Cardinal Campus Allocation Area	p.62
Certificate of the Clerk – Treasurer	p.64

# Redevelopment Commission

## TOWN OF HIGHLAND

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

April 12, 2021

Mr. Roger Sheeman, President  
Highland Town Council  
Highland Municipal Building  
3333 Ridge Road  
Highland, Indiana 46322

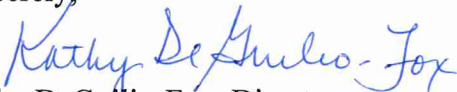
Dear Mr. Sheeman,

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, 2021. And, the Redevelopment Commission must report on the activities of each Tax Increment Financing District for the previous year by April 15, 2021. 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, 2020 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 Commission  
Members of the Highland Town Council

**2020 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 12, 2021  
**CC: EXECUTIVE OF UNIT:** Roger Sheeman, Town Council President

**A. INFORMATION REGARDING REDEVELOPMENT COMMISSION MEMBERS AND OFFICERS AND MEETING DATES for 2020:**

<b>President:</b>	George Georgeff (Jan – Aug)	\$50 per month salary
	Cyril Huerter (Sept – Dec)	\$50 per month salary
<b>Vice President:</b>	Bill Leep (Jan – Aug)	\$40 per month salary
	Robyn Radford (Sept – Dec)	\$40 per month salary
<b>Secretary:</b>	Robyn Radford (Jan – Aug)	\$40 per month salary
	Renee Reinhart (Sept – Dec)	\$40 per month salary
<b>Member:</b>	Cyril Huerter (Jan – Dec)	\$40 per month salary
<b>Member:</b>	Sean Conley (Jan – Aug)	\$40 per month salary
<b>Member:</b>	Jack Havlin (Sept – Dec)	\$40 per month salary
<b>Member:</b>	Tony Washick (Sept – Dec)	\$40 per month salary

**Non-Voting School Board Member:** Patrick Krull

**Names of Commission Members appointed during 2020:**

Sean Conley, George Georgeff, Jack Havlin, Cyril Huerter, Bill Leep, Robyn Radford, Renee Reinhart and Tony Washick.

**Names of Commission Members removed during 2020:**

Sean Conley, George Georgeff and Bill Leep.

**Names of Commission Member submitting resignation during 2020:** None

**Treasurer:** The Highland Clerk-Treasurer is the Treasurer of the Commission and serves without compensation.

**2020 Meetings of the Commission**

Meeting schedules were advertised by the Highland Clerk-Treasurer and effective January 1, 2020. In January the Commission also advertised the plenary business meetings as convening on the first Monday of the month at 7:00 PM with a study session preceding at 7:00 PM and reconvening if necessary after the public meeting. Study sessions were also advertised as convening on the third Monday of the month at 7:00 PM. However, a change of meeting days, from the first and third Mondays of the month to the 2<sup>nd</sup> and 4<sup>th</sup> Tuesdays of the month occurred on February 17, 2020 and were advertised accordingly. 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 website and available for public 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 6, 2020 (Cancelled)	January 20, 2020
February 3, 2020	February 17, 2020
March 10, 2020	March 24, 2020
April 14, 2020 (Cancelled)	April 28, 2020
May 12, 2020	May 26, 2020
June 9, 2020	June 23, 2020
July 14, 2020	July 28, 2020
August 11, 2020	August 25, 2020
September 8, 2020	September 27, 2020
October 13, 2020	October 19, 2020
November 10, 2020	November 24, 2020
December 8, 2020	December 15, 2020 (Date change due to holiday)

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

<u>Title</u>	<u>Name</u>	<u>Salary</u>	<u>Time</u>
Director	Kathy DeGuilio-Fox	\$68,736.00	01/01 – 12/31/2020
Recording Secretary	Kathy DeGuilio-Fox	\$ 642.72	01/01 – 12/31/2020
Asst. to the Commission	Lance Ryskamp	\$40,664.80	01/01 – 12/31/2020

**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 2020 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 \$361,460.66 and the ending balance was \$399,439.04. The Capital Fund (Fund 096 internally) includes bond proceeds from retired bonds, interest, donations and a \$2,000,000 bond for 2014. The budgeted amount was \$1,998,959.12 and the ending balance was \$1,907,830.80. 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	456.00
Legal Services	Abrahamson Reed Bilse	John Reed	9,770.00
Financial Consulting	SEH of Indiana, LLC	Dan Botich	9,284.25
Engineering Services	NIES	Derek Snyder	4,674.57
Grant Prep Services	South Shore Clean Cities	Ryan Lisek	1,000.00

<u>Project</u>	<u>Company</u>	<u>Contact Person</u>	<u>Amount (\$)</u>
Grant Prep Services	South Shore Clean Cities	Ryan Lisek	1,500.00
Property Appraisal	Bochnowski Appraisal	Thomas Bochnowski	3,500.00
Property Appraisal	Valuation Services LLC	Aaron Ingram	2,400.00
Property Appraisal	Calumet Commercial	Dan Skimehorn	1,000.00
Property Appraisal	Vale Appraisal	Jeffrey Vale	1,200.00
Property Improvement Grant	DEF Properties	David/Emily Foreit	16,934.49
Property Improvement Grant	DEF Properties	David/Emily Foreit	20,000.00
Landscape Services	Dean's Lawn & Lands	Dean Savarino	24,156.88
Environmental Services	EnviroForensics	Michele Murday	7,500.00
Electrical Services	Midwestern Electric	Ryan Rentschler	371.04
Pest Control	Hammond Pest Control	Brandon Kemp	301.00
Roof Repair/Replace	Gluth Brothers Roofing	Eric Gluth	16,689.00
Grant Consult/Planning	Karnerblue Era, LLC	Tina Rongers	5,341.87
Arch Design Consulting	Rohn Assoc Architect	Ted Rohn	11,325.00
Engineering Services	Weaver Holdings, LLC	John Talbot	72,038.46
Marketing Services	Griffin Marketing, Inc	Michael J. Griffin	1,981.50
Comm. Real Estate Svc	Bradley Company LLC	Steve Nicksic	647.50
Artistic Signage Develop	VIA Marketing	Julie Oltoff	3,416.12

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

The Redevelopment Commission had one outstanding non-TIF financed bond (\$2,000,000.00 Highland Redevelopment District Tax Bond 2014). The bond provided 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
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
February 1, 2020	\$10,683.75	\$105,000.00
August 1, 2020	\$ 9,633.75	\$105,000.00

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

This is the second outstanding bond (\$5,810,000.00 Town of Highland Economic Development Bond Series 2018 – Cardinal Campus). The bond provided funding for a private development project. The following payments have been made on the bond:

<u>Date</u>	<u>Interest</u>	<u>Principle</u>
February 2019	\$19,218.58	\$0
August 2019	\$29,050.00	\$0
February 2020	\$29,050.00	\$0
August 2020	\$28,325.00	\$0

**D. RECIPIENTS OF LOAN OR GRANT OF TAX INCREMENT REVENUES DURING 2020**

**Distribution of Tax Increment in 2020**

During 2020, the Highland Redevelopment Commission received monies from three allocation (TIF) areas listed below. This is the eighth year that the Commission has received TIF funds. Disbursements made in 2020 are shown below.

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

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$ 86,816.43	06-2020	\$0
\$ 78,254.20	12-2020	\$0
	FY2020	\$607,690.73

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

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$42,499.21	06-2020	\$0
\$71,771.09	12-2020	\$0

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

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$389,972.87	06-2020	\$0
\$391,421.73	12-2020	\$0

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

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$16,855.92	06-2020	\$1,250.00
\$220,176.24	12-2020	\$78,462.00

**E. AMOUNT OF FUNDS ON HAND AT CLOSE OF CALENDAR YEAR 2018 --  
-- SUMMARY DATA**

<b>Fund</b>	<b>Starting Balance</b>	<b>Ending Balance</b>
094 Operating Fund	\$ 361,460.66	\$ 399,439.04
095 Economic Development	\$ 37,936.00	\$ 37,936.00
096 Capital Fund	\$1,998,959.12	\$1,907,830.80
097 Bond and Interest	\$ 0.00	\$ 0.00
098 TIF Revenue (Downtown)	\$1,098,789.61	\$ 656,169.51
099 TIF Revenue (Highland Acres)	\$ 480,017.34	\$ 594,237.64
100 TIF Revenue (Commercial)	\$2,859,159.94	\$3,640,554.54
101 Bond & Interest (Non-Exempt)	\$ 105,628.34	\$ 108,618.09
107 TIF Revenue (Cardinal Campus)	\$ 38,606.41	\$ 180,320.65

**F. ADDITIONAL COMMENTS REGARDING ACTIVITIES OF THE  
REDEVELOPMENT COMMISSION AND RESULTS OBTAINED  
DURING FISCAL YEAR 2020**

**2020 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 Fiscal Year 2020. The following is a summary of the year and a summation of each monthly study session and/or plenary business session in a narrative format. A list of Highland Redevelopment Commission Goals for 2020, and the budget/expenditures for the year follows.

## 2020 HIGHLAND REDEVELOPMENT COMMISSION

### Summation of 2020 Commission Meetings

In 2020 the Highland Redevelopment Commission (Commission) had significant changes following the results of the 2019 Municipal Election. The Highland Town Council discontinued the policy of recent years that the Town Councilmen served as the Redevelopment Commission, and instead, once again appointed five Highland residents to serve as a citizen Commission. The Commission made significant progress in addressing established goals in a number of areas in 2020 including: Providing funding for a Downtown Parking Lot Improvement and Enhancement Project, located at the southwest corner of Highway and Kennedy Avenues, which also added a public restroom facility designed with historical architectural features as a throwback to the time when the Erie Lackawanna traveled through the immediate area and a train station depot existed and included grant funding for Level2 electric vehicle charging stations (Downtown Parking Lot Improvement & Enhancement Project); obtained funding, through budgetary means as well as an Indiana Office of Energy Management grant, for replacement of the downtown street lighting (Downtown Street Lighting Replacement Project); and, awarded three Commercial Property Improvement Grants to businesses within the Highland (Downtown) Redevelopment Area I. The Commission also initiated efforts to develop the former Bult Oil property and; continued efforts to fully develop the area of downtown surrounding the area where the former Town Theatre was located, as well as both the southeast and southwest corners of Highway and Kennedy Avenues.

The Highland Main Street Bureau (HMS), a committee under the jurisdiction of the Redevelopment Commission, was significantly impacted by the COVID-19 pandemic which led to the cancellation of all three annual events: the Downtown Car Cruise, Last Call For Summer and the Makers' Market (formerly known as the Festival of the Trail). However, in the fourth quarter of 2020 HMS worked with downtown restaurateurs to create the new Downtown Restaurant Crawl. HMS and volunteers also worked to grow produce in the Community Garden and then assisted Highland families by distributing the produce through a local church food pantry. The Community Garden was a HMS project funded entirely by donations and through fundraising efforts.

The following is a summary of Commission activities for each month of 2020 as recorded in meeting minutes.

#### January 2020

The January 6, 2020 meeting was cancelled due to a lack of appointments made to the Redevelopment Commission. However, at the Plenary Business Meeting on January 20, 2020, the following new Redevelopment Commission members were presented and sworn in: Sean Conley, George Georgeff, Cyril Huerter, Bill Leep and Robyn Radford. The Commission approved their 2020 meeting schedule and elected officers for 2020: George Georgeff- President; Bill Leep- Vice President; and Robyn Radford- Secretary. In addition, newly elected Town Councilman Roger Sheeman was in attendance as Town Council liaison to the Commission, as was Attorney John Reed, of Abrahamson, Reed and Bilse as Commission Legal Counsel. The Commission approved four resolutions: Resolution 2020-01: *A Resolution of the Highland*

*Redevelopment Commission Approving an Agreement for Legal Services to the Highland Redevelopment Commission for 2020; Resolution 2020-02: A Resolution of the Highland Redevelopment Commission Approving an Agreement for Financial Professional Services and General Redevelopment Consulting to the Highland Redevelopment Commission for 2020; Resolution 2020-03: A Resolution of the Highland Redevelopment Commission Approving an Agreement for General Engineering Service to the Highland Redevelopment Commission for 2020; and, Resolution 2020-04: A Resolution of the Highland Redevelopment Commission Adopting and Approving an Agreement for Grant Planning and Development Services to the Highland Redevelopment Commission for 2020.*

At the Study Session prior to the meeting, introductions were made of the new Commission designates. Redevelopment Director Kathy DeGuilio-Fox briefed the incoming Commission on ongoing projects and upcoming presentations.

### **February 2020**

At the Study Session of February 3, 2020, Thomas Pitman, Barnes & Thornburg, LLP made a presentation on Tax Increment Financing (TIF) and Dan Botich of SEH of Indiana, Inc. would make a presentation to them at their February 17<sup>th</sup> meeting specific to the four Highland redevelopment area allocation areas. Director DeGuilio-Fox presented information to the Commissioners regarding two pending Commercial Property Improvement Grants as well as a new grant application. Ms. DeGuilio-Fox also presented a draft of the 2020 Commission Goals and provided an overview of each item on the goal list. Commissioners were asked to further review the 2020 goals in preparation for a discussion at their next meeting.

At the Plenary Business Meeting of February 17, 2020, the Commission approved the following items: Resolution 2020-05: *A Resolution of the Highland Redevelopment Commission Authorizing a Contract with Thunder Road Productions for Car Cruise Consulting and Organizational Services*; and, a change of the 2020 Redevelopment Commission Meeting Schedule from first and third Monday of each month to the second and fourth Tuesday of each month.

At the Study Session prior to the Public Meeting John Talbot, Weaver Consulting Group provided a brief history and update of the SW corner project at Kennedy & Highway to the Commissioners. He displayed the drawings of the project and explained the primary features of the project including the Depot, a public restroom facility. Dan Botich of SEH of Indiana, Inc. made a presentation to the Commissioners that included information specific to the four redevelopment area allocation areas that have been established in the Town of Highland. He explained the process through which an allocation area is established, as well as the location and financial data for each of the four in Highland. In addition, a proposed Commercial Property Improvement Grant at the corner of Kennedy Avenue and Jewett was discussed.

### **March 2020**

At their Study Session on March 10, 2020, the Commission discussed the following topics: Commission Goals for 2020; a summary of the 2020 PAY 2021 tax abatement compliance



submissions from each Highland property owner currently receiving a real property abatement; 2021 Budget Year Determinations for Tax Increment for Highland Allocation Areas; a downtown street light replacement program; commissioning appraisals on downtown property; and, downtown parking issues on Jewett Street.

In mid-March, due to the COVID-19 health emergency Indiana Governor Eric Holcomb issued Executive Orders that required the Highland Redevelopment Commission, and HMS meetings, to be held virtually on the “Zoom” platform.

At its virtual Plenary Business Meeting on March 24, 2020, the Commission approved five resolutions: Resolutions 2020-06, 2020-07, 2020-08 & 2020-09, *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 2020-10: *A Resolution of the Highland Redevelopment Commission Expressing the Interest to Option and/or Purchase Real Properties Located at 8715-87 Kennedy Avenue and 8719 Kennedy Avenue and Authorizing Appraisals of Said Properties, Pursuant to IC 36-7-14-12.2(A)(1) and IC 36-7-14-12.2(A)(13), and Commissioning Bochnowski Appraisal Company and Valuation Real Estate Appraisers to Perform Said Appraisals.*

#### **April 2020**

The Study Session on April 14, 2020 was cancelled.

At their virtual Plenary Business Meeting held on April 28, 2020, the Commission approved the following items: The 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) as prepared by Director DeGuilio-Fox; The 2020 Redevelopment Commission Goals; Resolution 2020-11: *A Resolution of the Highland Redevelopment Commission Approving a License Agreement with the Northern Indiana Public Service Company for Use of the Licensed Area in Accordance with the Terms of the License Agreement and as Further Defined in the Agreement*; and, Resolution 2020-12: *A Resolution of the Highland Redevelopment Commission Approving Reimbursement to DEF Properties LLC for a Commercial Property Improvement Grant for Interior Improvement of Property located at 2940 Highway Avenue.*

The Commission also approved: Resolution 2020-13: *A Resolution of the Highland Redevelopment Commission Approving Reimbursement to DEF Properties LLC for a Commercial Property Improvement Grant for Façade Improvement of Property Located at 2940 Highland Avenue*; Resolution 2020-15: *A Resolution of the Highland Redevelopment Commission Approving and Adopting an Addendum to Modify an Agreement Between Weaver Consultant Group and the Highland Redevelopment Commission as Approved by Resolution 2019-11*; and, Resolution 2020-16: *A Resolution of the Highland Redevelopment Commission Approving Reimbursement to Hoddtypeak Holdings LLC for a Commercial Property*

*Improvement Grant for Façade and Interior Improvements of Property Located at 2712 Condit Street.*

Additionally, the Commission voted down Resolution 2020-14: *A Resolution of the Highland Redevelopment Commission Approving Reimbursement to Austgen Properties for a Commercial Property Improvement Grant for Facade Improvement of property located at 3750 Ridge Road determining they due to the number of grant applications in the downtown redevelopment area they did not desire to grant funds for a project outside the downtown area..*

At the Study Session prior to the meeting, the Commission reviewed the plenary business meeting agenda items. Commissioners were advised by the Redevelopment Director on the status of the Parking Lot Project, the draft design of the historical signage made possible through the Legacy Foundation Art on Trails Grant, Redevelopment Commission-owned property lease renewals and recently received Commercial Property Improvement Grant Applications. The Commissioners were also given an appraisal update for 8715-87 Kennedy Avenue and 8719 Kennedy Avenue, as well as an update on the former Bult Oil property.

### **May 2020**

At the Commission's virtual Study Session on May 12, 2020, the following topics were discussed: the roof repair/replacement at 2811 Jewett; discussion regarding a new traffic signal on Kennedy Avenue at Jewett Street; discussion of streetlight luminaire retrofit or replacement in downtown; an update on the Parking Lot Project; development of property located at 9333-9337 Indianapolis Blvd.; a request for an extension of the completion of a Commercial Property Improvement Grant at 2907 Jewett; and, COVID-19 Pandemic related issues expressed by the lessee at 2813 Jewett.

At their virtual Plenary Business Meeting on May 26, 2020, the Commission approved four resolutions: Resolution 2020-17: *A Resolution of the Highland Redevelopment Commission Approving a License Agreement with the Northern Indiana Public Service Company for Use of the Licensed Area in Accordance with the Terms of the License Agreement and as Further Defined in the Agreement*; Resolution 2020-12: *A Resolution of the Highland Redevelopment Commission Authorizing Waiver of Primitive Peddler May 2020 rent in the amount as agreed on in the Lease Renewal for May 1, 2020 – April 30, 2021*; Resolution 2020-18: *A Resolution of the Highland Redevelopment Commission to Amend Resolution 2019-27 and Provide a Completion Extension for a Commercial Property Façade Improvement Grant to Antonio Belmonte, The Belmonte Family Limited Partnership of Property Located at 2907 Jewett Street*; and, Resolution 2020-19: *A Resolution of the Highland Redevelopment Commission Approving an Agreement for Gluth Brothers Roofing Company, Inc. to Provide Roof Replacement Services for Redevelopment-Owned Property Located at 2811 Jewett Street*. The Commission was also joined by Dan Botich of SEH Indiana to make his annual presentation, as Pursuant to IC 36-7-25-8, to the Overlapping Taxing Units in regard to the 2021 Budget Year Tax Determination for Highland Allocation Areas.

At the Study Session before the public meeting, the Director reported on the recent re-appointment of Pat Krull to be the School Town of Highland's non-voting Commissioner for another two-year term., as well as downtown streetlights and ongoing HMS activities.

### **June 2020**

At their virtual Study Session on June 9, 2020, the Commission received updates on a second recent tenant request to waive rent at 2813 Jewett; possible development of the Katra Gas Station located at the southwest corner of Highway and Kennedy, as well as the status of discussions concerning the Bult Oil property.

At the virtual Plenary Business Meeting of June 23, 2020, the Commissioners approved three resolutions: Resolution 2020-20: *A Resolution of the Highland Redevelopment Commission Authorizing Waiver of Primitive Peddler June 2020 Rent as Agreed Upon in the Lease Renewal for May 1, 2020 – April 30, 2021*; Resolution 2020-21: *A Resolution Authorizing Appraisals of Redevelopment-Owned Properties, Pursuant to IC 36-7-14-12.2, and Commissioning Calumet Commercial Appraisals, Inc. and Vale Appraisal Group, MAI Certified Real Estate Appraisers to Perform Said Appraisals*; and, Resolution 2020-22: *A Resolution of the Highland Redevelopment Commission Adopting and Authorizing the Expenditure of Pledged Tax Increment from the Highland Downtown Redevelopment Allocation Area Fund for the Downtown Parking Lot Improvement and Enhancement Project in the Total Amount Not-To-Exceed \$900,000*. The Commissioners were also provided updates on the status of the proposed senior housing development in the southeast corner of town and a title search to be conducted on property at the southwest corner of Kennedy and Highway.

At the Study Session prior to the plenary business meeting, the Commission received an update and discussed the following: the upcoming bid opening for the Parking Lot Project; roof repairs at 2811 Jewett; recently established COVID-19 protocol for Town Hall and, downtown streetlight retrofit/replacement.

### **July 2020**

At the Commission's virtual Study Session on July 14, 2020, the Commission discussed the following issues: the bid opening and lowest bid received from Grimmer Construction for the Downtown Parking Lot Project; two ongoing proposed Commercial Property Improvement Grant applications for 8719-8721 Kennedy; the Commission's 2020 Goals; the status of appraisals for the Bult Oil property and, the potential relocation of the gas station at the southwest corner of Highway & Kennedy Avenue. The Commission also asked about ongoing issues with the town's website and for an update on the senior housing development.

At the virtual Plenary Business Meeting of July 28, 2020, the Commissioners approved two resolutions: Resolution 2020-23: *A Resolution of the Highland Redevelopment Commission Accepting the Bid of Grimmer Construction, Incorporated for the Downtown Parking Lot Project Improvement and Enhancement Project Being the Lowest Responsive and Responsible Bid in the Amount of Seven Hundred Fifty-One Thousand Three Hundred Sixty-Six Dollars and 4/100 Cents (\$751,366.04)*; and, Resolution 2020-24: *A Resolution of the Highland*



*Redevelopment Commission to Amend Resolution 2019-28 and Provide a Completion Extension for a Commercial Property Façade Improvement Grant to Bill Les, Les Café Pancake House, of Property Located at 2708-2720 Highway Avenue.* In addition, the Redevelopment Director addressed questions from the Commission related to various ongoing projects.

At the Study Session prior to the meeting, the Director updated the Commission on the status of the Downtown Parking Lot Project and development on the southwest corner of Highway and Kennedy, revisions of the Commission's 2020 goals and the downtown streetlight replacement project.

### **August 2020**

At the Commission's virtual Study Session of August 11, 2020, the Commission discussed the following topics: Progress regarding the Downtown Parking Lot Renovation Project; downtown streetlight replacement project; a potential grant for proposed installation of the L2 EV Charging Stations; an update on the Bult Oil property; the status of the of the former Cardinal Bus terminal at 8100 Indianapolis Blvd.

At the virtual Plenary Business Meeting of August 25, 2020, the Commission moved to table Resolution 2020-25: *A Resolution of the Highland Redevelopment Commission Authorizing Appraisals of Real Property, Located at 2744 Highway Avenue, in the Highland Downtown Redevelopment Area, Pursuant to IC 36-7-14-12.2.* The Commission received updates on various projects, including the 8100 Indianapolis Blvd. property, the independent Senior Living project, and discussions with representatives of Speedway and their properties on Kennedy Avenue.

At the Study Session prior to the meeting, the Commission was updated on the status of the downtown parking lot renovation project at Highway and Kennedy including the infrastructure for the L2 EV Charging Stations, downtown streetlight replacement, and the possibility of reviving a container market project in downtown.

On August 31, 2020, the President of the Highland Town Council removed the three executive appointments to the Redevelopment Commission (George Georgeff, Bill Leep and Sean Conley), and replaced them with three new appointees, Jack Havlin, Renee Reinhart and Tony Washick.

### **September 2020**

Although a quorum was not established for the September 8, 2020 Study Session the attending commissioners nevertheless discussed the draft agenda items including an update on the downtown parking lot renovation project including the L2 EV Charging Stations; downtown streetlight replacement; and an update regarding the vacant property located at 8100 Indianapolis Blvd.

At the Plenary Business Meeting on September 22, 2020, the Redevelopment Director caused the nomination and election of new officers, an action necessary due to the change by Council President Schocke in the Commission members. Approval of change orders numbers 1-5 for the downtown Parking Lot Renovation Project at Highway and Kennedy were also approved.

At the Study Session prior to the meeting the Commission received updates on the downtown parking lot renovation project at Highway and Kennedy; the downtown streetlight replacement project; the upcoming lease renewal for 2815 Jewett; the new event created by the Highland Main Street Bureau – The Downtown Restaurant Crawl as well as an introduction of a wayfinding signs project.

### **October 2020**

At their regularly scheduled Study Session on October 13, 2020, the Commission discussed updates on various aspects of the downtown Parking Lot Renovation Project on Highway and Kennedy, the successful start of the Highland Main Street Downtown Restaurant Crawl, the Bult Oil property, the downtown street light replacement project and miscellaneous business development projects. Commissioners also discussed an extension request for the Commercial Property Improvement Grant at 2907 Jewett Street, as well as a possible container market project in downtown.

Commissioners met for their Plenary Business Meeting on October 27, 2020 and two resolutions was approved: Resolution 2020-25: *A Resolution of the Highland Redevelopment Commission to Amend Resolution 2019-27 and Resolution 2020-18 to Provide a Completion Extension for a Commercial Property Improvement Grant to Antonio Belmonte. The Belmonte Family Limited Partnership for Property Located at 2907 Jewett Street*; and Resolution 2020-26: *Resolution of the Highland Redevelopment Commission Regarding Disposition of Property and Matters Related Hereto specific to the former Bult Oil property*. In addition, the Commission approved Highland Redevelopment Commission Downtown Parking Lot Renovation Project Change Orders Numbers 6-8.

During the Study Session prior to the public meeting, the Commission received updates on the downtown Parking Lot Renovation Project at Kennedy and Highway, the downtown streetlight replacement project and a potential container market project. Additionally, they reviewed the 2020 goals, Highland Main Street's October Downtown Restaurant Crawl and business development project updates for various locations in Highland.

### **November 2020**

At their regularly scheduled Study Session on November 10, 2020, the Commission received status reports and discussed the downtown Parking Lot Renovation Project at Kennedy and Highway, the proposed public offering for the Bult Oil property, the downtown Streetlight Replacement Project, a proposed container market project, Highland Main Street's Downtown Restaurant Crawl and various business development projects at locations across Highland.

The regularly scheduled Plenary Business Meeting of November 24, 2020 one resolution was approved: Resolution 2020-27: *Resolution of the Highland Redevelopment Commission to Adopt and Authorize a Declaration of Environmental Covenants, Conditions and Restrictions*. In addition, the Commission approved Change Order #9 for Highland Redevelopment Commission Downtown Parking Lot Renovation.

The Commissioners were advised, after a finding that the necessary legal notice was in order for the advertisement of consideration of such proposals, that no proposals to purchase said property were received in regard to the Disposition of Property Located at 2605 and 2606 Garfield Avenue and 2605 and 2609 Condit Street. They were further advised that after a thirty day waiting period a negotiation process was then allowed for consideration of any and all potential offers. Also, the Commission considered and voted against passage of Resolution 2020-28: *Resolution of the Highland Redevelopment Commission to Accept the Proposal of Chicago Light Works for the Downtown Luminaire Replacement Project so that additional information could be reviewed and new quotes considered.*

At the Study Session prior to the meeting, the Director reviewed with the Commission status reports on the Parking Lot Project at Kennedy and Highway, the proposed public offering for the Bult Oil property, the proposed container market project and the downtown Streetlight Replacement project, and the Highland Main Street November Downtown Restaurant Crawl.

### **December 2020**

At their regularly scheduled study session on December 8, 2020, the Commission discussed status reports on the downtown Parking Lot Renovation project at Kennedy and Highway, the downtown Streetlight Replacement project, a Commercial Property Improvement Grant program extension request and were advised of the December date for the Downtown Restaurant Crawl.

At the Commission's December 15, 2020 Plenary Business meeting, the Commission approved three resolutions: Resolution 2020-29: *A Resolution of the Highland Redevelopment Commission to Amend Resolution 2019-28 and Resolution 2020-24 and Provide a Completion Extension for a Commercial Property Facade Improvement Grant to Bill Les, Les Cafe Pancake House, of Property Located at 2708-2720 Highway Avenue;* Resolution 2020-30: *Resolution of the Highland Redevelopment Commission Accepting the Quote of Chicago Lightworks for the Downtown Street Lighting Replacement Project Being the Lowest Responsive and Responsible Quote in the Amount of Seventy-Eight Thousand Seven Hundred and Forty Dollars and 00/100 Cents (\$78,740.00);* and, Resolution 2020-31: *Resolution of the Highland Redevelopment Commission Accepting the Quote of Midwestern Electric, Inc. for Installation of the Downtown Street Lighting Replacement Fixtures in the Amount of Sixteen Thousand Two Hundred Dollars and 00/100 Cents (\$16,200.00).* In addition, the Commission approved construction Change Order Number 10 for the downtown Parking Lot Renovation project. The Commission members also received an update on various business development projects across the Town of Highland.

At the Study Session prior to the meeting, the Commission was updated on the downtown Parking Lot Project at Kennedy and Highway, the Streetlight Replacement Project, the Commercial Property Improvement Grant program, and Highland Main Street Bureau's December Downtown Restaurant Crawl menu.



**2020 HIGHLAND REDEVELOPMENT COMMISSION GOALS**

**2020 GOALS**  
**HIGHLAND REDEVELOPMENT COMMISSION**

- |  |                     |
|--|---------------------|
| 1. Development of Kennedy/Condit corridor of Downtown Highland               |                     |
| A. Determine best and highest use of property                                | 1 <sup>st</sup> Qtr |
| B. Determine potential use/projects  | Ongoing             |
| C. Meet with developer(s) to discuss potential PUD                           | 2 <sup>nd</sup> Qtr |
| D. Appraisals/assemble properties for PUD footprint                          | 2 <sup>nd</sup> Qtr |
| E. Research zoning and property use  | 2 <sup>nd</sup> Qtr |
| F. Consider Development of Container Market                                  | 3 <sup>rd</sup> Qtr |
| G. Consider use of Master Developer  | 2 <sup>nd</sup> Qtr |
| H. Identify possible financing for project                                   | 3 <sup>rd</sup> Qtr |
| I. Begin negotiations for sale and development of properties                 | Ongoing             |
| J. Determine when offering incentives is applicable                          | Ongoing             |
| 2. Downtown Lighting   |                     |
| A. Retrofit or replace with new Highway & Jewett Street Lighting             | 4 <sup>th</sup> Qtr |
| B. Pursue grant for project funding assistance                               | 4 <sup>th</sup> Qtr |
| 3. Public Offerings  |                     |
| A. Review recent public offering   | 1 <sup>st</sup> Qtr |
| B. Prepare Public Offering for (former) Bult Oil site                        | 4 <sup>th</sup> Qtr |
| C. Prepare Public Offering for Kennedy Avenue properties                     | 4 <sup>th</sup> Qtr |
| D. Continue pursuit of sale 2811 and 2821 Jewett Street properties           | Ongoing             |
| 4. Multigenerational Housing for Kennedy Ave Corridor                        |                     |
| A. Commission housing/commercial use study                                   | 1 <sup>st</sup> Qtr |
| B. Meet with developer(s) to discuss potential PUD                           | 2 <sup>nd</sup> Qtr |
| C. Appraisals/assemble properties for PUD footprint                          | 2 <sup>nd</sup> Qtr |
| D. Research zoning and property use  | 2 <sup>nd</sup> Qtr |
| E. Consider use of Master Developer  | 2 <sup>nd</sup> Qtr |
| F. Identify possible financing for project                                   | 3 <sup>rd</sup> Qtr |
| G. Begin negotiations for sale and development of properties                 | Ongoing             |
| H. Understand and Offer incentives, if applicable                            | Ongoing             |
| 5. Continue Commercial Property Improvement Grant Program                    |                     |
| A. Consider applications   | Ongoing             |
| B. Review and approve grant application(s)                                   | Ongoing             |
| C. Fund <u>at least</u> two façade grant properties (\$40K max per property) | Ongoing             |
| D. Allocate initial dollars for 2021   | 4 <sup>th</sup> Qtr |
| E. Review program and projects   | 4 <sup>th</sup> Qtr |

- |  |                     |
|--|---------------------|
| 6. Continue to Explore Feasibility of a New Business Park on Kennedy Ave and Main Street |                     |
| A. Determine highest and best use  | 2 <sup>nd</sup> Qtr |
| B. Planning for potential use(s) and barriers to development                             | 2 <sup>nd</sup> Qtr |
| C. Begin discussions with developers to determine highest and best use                   | 3 <sup>rd</sup> Qtr |
| D. Begin discussions with property owners, if applicable                                 | 3 <sup>rd</sup> Qtr |
| E. Decide on whether an Allocation Area should be established                            | 4 <sup>th</sup> Qtr |
| F. Establish Allocation Area or other incentives for the area if necessary               | 4 <sup>th</sup> Qtr |
| 7. Explore Options to Develop North Kennedy/Riverfront Property                          |                     |
| A. Determine best and highest use of property  | 1 <sup>st</sup> Qtr |
| B. Pursue potential PUD development of property  | 1 <sup>st</sup> Qtr |
| C. Identify possible financing tools   | 2 <sup>nd</sup> Qtr |
| D. Identify potential sites for softball fields  | 2 <sup>nd</sup> Qtr |
| E. Identify significant barriers to development  | 2 <sup>nd</sup> Qtr |
| F. Design concepts for consideration   | Ongoing             |
| G. Pursue developers and development agreement(s)  | Ongoing             |
| 8. Relocation of Public Works Complex  |                     |
| A. Identify at possible location(s) that would accommodate use                           | 1 <sup>st</sup> Qtr |
| B. Meet with owners of the locations   | 2 <sup>nd</sup> Qtr |
| C. Order Appraisals with Redevelopment Commission Approval                               | 2 <sup>nd</sup> Qtr |
| D. Identify potential financing for project  | 2 <sup>nd</sup> Qtr |
| E. Begin negotiations/development agreement/purchase                                     | 2 <sup>nd</sup> Qtr |
| F. Site engineering/Building design  | 3 <sup>rd</sup> Qtr |
| 9. Develop Retention/Recruitment Plan  |                     |
| A. Review revitalization and master plans  | Ongoing             |
| B. Review current Placemaking/efforts to assist recruitment                              | Ongoing             |
| C. Maintain data on occupancy in the downtown  | Ongoing             |
| D. Advertise properties for sale & lease on the website                                  | Ongoing             |
| E. Meet with prospective businesses to locate in Highland                                | Ongoing             |
| F. Communicate with realtors listing DT properties                                       | Ongoing             |
| G. Communicate with property owners regarding lease/sale potential                       | Ongoing             |
| H. Work with Highland Main Street  | Ongoing             |
| 10. Highland Main Street   |                     |
| A. Review HMS 2020 Plan of Work; provide feedback if appropriate                         | 1 <sup>st</sup> Qtr |
| B. Appoint commissioner to serve on HMS  | 1 <sup>st</sup> Qtr |
| C. Provide assistance with recruiting new members if required                            | Ongoing             |
| D. Review programs, projects and events and offer input/approval                         | Ongoing             |
| 11. Review Properties for Future Development   |                     |
| A. Update Acquisition list if necessary  | Ongoing             |
| B. Conduct appraisals on properties when appropriate                                     | Ongoing             |

C. Continue with acquisition process when appropriate Ongoing

12. Review Current and Expected Allocation Areas and Funds

- A. Review a list of current Allocation Areas and Funds generated 1<sup>st</sup> Qtr
- B. Maintain a listing of Allocation Areas with Semi-Annual Distributions Ongoing
- C. Review current and potential projects that may utilize funds 2<sup>nd</sup> Qtr
- D. Discuss fund use options by reviewing acquisition list and priorities 3<sup>rd</sup> Qtr
- E. Develop a list of funding priorities and begin funding the projects 4<sup>th</sup> Qtr

Revision 7\_Oct 20 2020

**AMOUNT OF FUNDS ON HAND**

**AT THE CLOSE OF THE 2020 CALENDAR YEAR**

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

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 12/31/2020	ACTIVITY FOR MONTH 12/31/2020	AVAILABLE BALANCE	% BDC USED
<b>Fund 094 - REDEVELOPMENT GENERAL</b>						
<b>Expenditures</b>						
Dept 0000						
094-0000-09000	REDEV GEN NON APPROPRIATION	0.00	350.00	0.00	(350.00)	100.00
094-0000-11101	REDEV GEN COMMISSION SALARIES	2,520.00	2,457.28	210.00	62.72	97.51
094-0000-11102	REDEV GEN SALARIES	43,031.60	40,664.80	4,519.20	2,366.80	94.50
094-0000-11106	P/T CLERICAL WAGES	0.00	0.00	0.00	0.00	0.00
094-0000-11107	REDEV GEN REDEV DIRECTOR SALARY	68,774.94	68,736.00	8,758.40	38.94	99.94
094-0000-11116	REDEV GEN PERSONAL TEMPORARY SERVICES	2,329.24	0.00	0.00	2,329.24	0.00
094-0000-11128	REDEV GEN EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00
094-0000-11134	REDEV GEN RECORDING SECRETARY	642.72	642.72	53.56	0.00	100.00
094-0000-11199	HOURLY WAGES INCREASE PLACEHOLDER	0.00	0.00	0.00	0.00	0.00
094-0000-11201	GEN FICA & MEDICARE	8,556.91	8,556.91	1,028.08	0.00	100.00
094-0000-11209	REDEV GEN PERF	12,775.67	12,252.96	1,487.10	522.71	95.91
094-0000-11210	REDEV GEN PERF ANNUITY BY EMPLOYER	3,526.03	3,281.92	398.32	244.11	93.08
094-0000-20003	MISC SUPPLIES	2,118.17	1,627.95	0.00	490.22	76.86
094-0000-20004	MAIN STREET SUPPLIES	7,035.66	3,285.32	0.00	3,750.34	46.70
094-0000-20006	MAIN STREET SUPPLIES - GS	0.00	0.00	0.00	0.00	0.00
094-0000-31001	LEGAL FEES	25,531.24	9,770.00	1,368.00	15,761.24	38.27
094-0000-31003	CONSULTANT FEES	37,670.25	14,958.82	2,164.44	22,711.43	39.71
094-0000-31004	REDEV GEN TUITION/DEVELOPMENT	1,620.00	305.00	0.00	1,315.00	18.83
094-0000-31005	ENGINEERING & ARCH	600.00	158.10	0.00	441.90	26.35
094-0000-31006	REDEV GEN NEIGHBORHOOD INC.	0.00	0.00	0.00	0.00	0.00
094-0000-31023	DOWNTOWN STREETScape REPAIR	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
094-0000-32002	REDEV GEN TRAVEL EXPENSES	1,785.00	0.00	0.00	1,785.00	0.00
094-0000-32005	REDEV GEN WEB SITE SERVICES	1,540.00	0.00	0.00	1,540.00	0.00
094-0000-33001	REDEV GEN LEGAL NOTICES	500.00	122.98	41.68	377.02	24.60
094-0000-33002	REDEV GEN PRINTING	1,300.00	0.00	0.00	1,300.00	0.00
094-0000-34001	REDEV GEN BOND PREMIUM	1,000.00	500.00	0.00	500.00	50.00
094-0000-34005	OTHER INSURANCE	0.00	0.00	0.00	0.00	0.00
094-0000-34016	UNAPPROPRIATED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
094-0000-34023	REDEV GEN MEDICAL/DENTAL PREM	26,720.00	23,777.40	2,940.20	2,942.60	88.99
094-0000-34043	REDEV GEN LIFE INSURANCE PREM	220.00	175.12	15.88	44.88	79.60
094-0000-35008	UTILITIES	5,611.76	5,055.89	376.03	555.87	90.09
094-0000-38601	SALES TAX RENTALS (NON-APPROPRIATED)	31.07	31.07	0.00	0.00	100.00
094-0000-39001	REDEV GEN SUBSCRIPTIONS & DUES	3,800.00	3,638.74	0.00	161.26	95.76
094-0000-39002	REDEV GEN REFUNDS/INDEMNITIES	208.93	0.00	0.00	208.93	0.00
094-0000-39003	REDEV GEN PUBLIC RELATIONS	1,723.00	0.00	0.00	1,723.00	0.00
094-0000-39004	KIOSK DESIGN	0.00	0.00	0.00	0.00	0.00
094-0000-39007	TREE SERVICES	0.00	0.00	0.00	0.00	0.00
094-0000-39008	REDEV GEN INTEREST ON LOAN	0.00	0.00	0.00	0.00	0.00
094-0000-39020	INFO & COMM TECH SERVICE	10,589.00	10,588.30	0.00	0.70	99.99
094-0000-39030	MAIN STREET PROF SERVICES	6,000.00	100.00	0.00	5,900.00	1.67
094-0000-39033	MAIN STREET PROFESSIONAL SERVICES - GS	0.00	0.00	0.00	0.00	0.00
094-0000-39035	OCRA PUBLIC ART PROGRAM	0.00	0.00	0.00	0.00	0.00
094-0000-39599	LOCAL SHARE TRANSFERS CCMGF	0.00	0.00	0.00	0.00	0.00
094-0000-45200	REDEVELOP GEN TRANSFER	0.00	0.00	0.00	0.00	0.00
094-0000-45300	TEMPORARY LOAN EXPENSE	0.00	0.00	0.00	0.00	0.00
094-0000-59100	MISC TAXES	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 0000</b>		<b>277,761.19</b>	<b>211,037.28</b>	<b>23,360.89</b>	<b>66,723.91</b>	<b>75.98</b>



EXPENDITURE REPO. FOR HIGHLAND

PERIOD ENDING 12/31/2020

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

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 12/31/2020	ACTIVITY FOR MONTH 12/31/2020	AVAILABLE BALANCE	% BDC USED
<b>Fund 096 - REDEVELOPMENT CAPITAL</b>						
096-0000-31005	REDEV CAP ENGR & ARCHITECTURE	41,300.00	0.00	0.00	41,300.00	0.00
096-0000-31006	REDEV CAP BOND SALE PROF SVC	0.00	0.00	0.00	0.00	0.00
096-0000-31007	REDEV CAP MAINTENANCE/REPAIR	41,780.00	18,743.64	0.00	23,036.36	44.86
096-0000-31008	REDEV CAP TREE REPLACEMENT	4,000.00	0.00	0.00	4,000.00	0.00
096-0000-31019	LANDSCAPE SERVICES	41,467.18	24,156.88	0.00	17,310.30	58.26
096-0000-34002	FACADE IMPROVEMENT FUND	163,700.00	36,934.49	36,934.49	126,765.51	22.56
096-0000-37501	DOWNTOWN ASPHALT STAMP	0.00	0.00	0.00	0.00	0.00
096-0000-39008	INTEREST ON LOAN	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	32,500.00	0.00
096-0000-39025	PROPERTY APPRAISAL SERVICES	17,200.00	8,100.00	0.00	9,100.00	47.09
096-0000-39026	DEMOLITION SERVICES	16,000.00	7,500.00	0.00	8,500.00	46.88
096-0000-39036	IDEM EV	0.00	0.00	0.00	0.00	0.00
096-0000-39037	IOED DOWNTOWN LIGHT	95,000.00	0.00	0.00	95,000.00	0.00
096-0000-39040	COMMUNITY GARDEN SERVICES	2,124.00	978.61	0.00	1,145.39	46.07
096-0000-40001	LAND PURCHASE	1,460,270.00	0.00	0.00	1,460,270.00	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	75,000.00	0.00	0.00	75,000.00	0.00
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	3,238.35	2,221.64	0.00	1,016.71	68.60
096-0000-45006	REDEV CONSTR BENCHES & RECEPTEA	3,500.00	0.00	0.00	3,500.00	0.00
096-0000-46000	INFRASTRUCTURE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00

Fund 096 - REDEVELOPMENT CAPITAL :

TOTAL EXPENDITURES

1,997,079.53

98,635.26

36,934.49

1,898,444.27

4.94

03/18/2021 10:00 PM  
 User: KAS  
 DB: Highland

EXPENDITURE REPORT FOR HIGHLAND

PERIOD ENDING 12/31/2020

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

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 12/31/2020	ACTIVITY FOR MONTH 12/31/2020	AVAILABLE BALANCE	% BDT USED
Fund 101 - REDEVELOPMENT BND & INT NON-EXEMPT						
Expenditures						
Dept 0000						
101-0000-09000	REDEVELOPMENT NON APPROPRIATION	0.00	0.00	0.00	0.00	0.00
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	20,318.00	20,317.50	0.00	0.50	100.00
101-0000-39013	PAYING AGENT FEE	350.00	350.00	0.00	0.00	100.00
101-0000-59402	REPAYMENT OF TEMP LOAN-EXPENSE	0.00	45,155.00	45,155.00	(45,155.00)	100.00
Total Dept 0000		230,668.00	275,822.50	45,155.00	(45,154.50)	119.58
TOTAL EXPENDITURES						
		230,668.00	275,822.50	45,155.00	(45,154.50)	119.58
Fund 101 - REDEVELOPMENT BND & INT NON-EXEMPT:						
TOTAL EXPENDITURES						
		230,668.00	275,822.50	45,155.00	(45,154.50)	119.58

**2020 LAKE COUNTY AUDITOR'S**  
**CERTIFICATE OF TAX DISTRIBUTION**

Prescribed by the State Board of Accounts

- 1. Township
- 2. County Treasurer
- 3. County Auditor
- 4. SBTC

**County Auditor's Certificate of Tax Distribution**  
Lafayette County, Indiana

County Form No. 22 (Rev. 1985)

June 25, 2020

I hereby certify that I have duly issued Warrant No. 1571900 of Highland Redevelopment in the sum of 517,294.34 on account of taxes due said governmental unit as follows:

Name of Fund	State Number	Taxes		Excise Tax	Financial Institutions	Local Option	Total	Deductions			Net Total Distributed	
		General Property	Excise Tax					Advance Tax	Advance Excise	Examination of Records		ITTC REFUND
658-TIF Highland Acres	49	42,449.21					42,449.21					42,449.21
658-TIF Cardinal Campus Allocation	107	16,055.92					16,055.92					16,055.92
658-TIF Highland Redevelopment	98	16,816.43					16,816.43					16,816.43
658-TIF Highland Corridor	100	395,126.78					395,126.78				5,152.91	389,973.87
<b>Totals</b>		<b>511,248.34</b>					<b>511,248.34</b>				<b>5,152.91</b>	<b>506,095.43</b>

PT-TIF #664324  
Bank 7  
*[Signature]*  
County Auditor

Prescribed by the State Board of Accounts

- Prepare Four Copies:  
 1. Tensing 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 22, 2020

I hereby certify that I have this day issued Warrant No. 1/071900 on the Treasurer of Lake County, Indiana, in favor of TIF of Highland Redevelopment on account of taxes due said governmental unit as follows:

Name of Fund	State Number	Taxes				Deductions			Net Total Distributed	
		General Property	Excise Tax	Financial Institutions	Local Option	Total	Advance Tax	Advance Excise		Examination of Records
658-TIF Highland Acres		79,602.63				79,602.63			7,831.55	71,771.08
658-TIF Cardinal Campus Allocation		203,320.32				203,320.32				203,320.32
658-TIF Highland Redevelopment		78,254.20				78,254.20			2,246.87	78,254.20
658-TIF Highland Corridor		393,668.60				393,668.60			10,078.42	391,421.73
<b>Totals</b>		<b>754,845.76</b>				<b>754,845.76</b>				<b>744,767.34</b>

# 697352

*John E. Hobbs*  
 County Auditor

**POTENTIAL TAX INCREMENT SURPLUS OR DEFICIT**

**FISCAL YEAR 2020 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 23, 2021

0506-01-026

DLGF TIF CODE: T45451

Highland Acres  
 Allocation Area

Determination Criteria

Allocation Area Real Property Net Assessment <sup>1</sup>	\$	5,642,100
Allocation Area Personal Property Net Assessment <sup>1</sup>	-	-
Total Allocation Area Net Assessment <sup>1</sup>	\$	5,642,100
January 1, 2020 Base Assessment	\$	1,230,549
Potential Captured Assessed Value <sup>1</sup>	\$	4,411,551
Pay 2021 Certified Net Tax Rate	\$	2.5092
Estimated 2022 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.5600
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2022) (Assumption: 95% collection rate)	\$	107,289
<u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2022)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		100,000
Total of Commission Obligations	\$	100,000
Estimated Allocation Area Tax Increment (FY 2022)	\$	107,289
Total of Commission Obligations, Projects and/or Programs through 2022		100,000
Tax Increment Balance (Surplus or Deficit)	\$	7,289
Estimated Potential Captured Assessment <sup>1</sup>	\$	4,411,551
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	4,411,551

<b>Estimated Uncaptured Assessment</b>		
<i>(Excess Assessed Value to Overlapping Taxing Units)</i>	\$	-
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, 2020 assessment date.

**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 23, 2021

0506-02-026

**DLGF TIF CODE: T45452**

**Highland Redevelopment Area  
(Downtown) Allocation Area**

**Determination Criteria**

Allocation Area Real Property Net Assessment <sup>1</sup>	\$	50,949,772
Allocation Area Personal Property Net Assessment <sup>1</sup>		-
<b>Total Allocation Area Net Assessment<sup>1</sup></b>	<b>\$</b>	<b>50,949,772</b>
January 1, 2020 Base Assessment	\$	45,304,840
Potential Captured Assessed Value <sup>1</sup>	\$	5,644,932
Pay 2021 Certified Net Tax Rate	\$	2.5092
Estimated 2022 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.5600
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2022) (Assumption: 95% collection rate)	\$	<b>137,285</b>
<b>Commission Obligations</b>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2022)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		100,000
<b>Total of Commission Obligations</b>	<b>\$</b>	<b>100,000</b>
Estimated Allocation Area Tax Increment (FY 2022)	\$	137,285
Total of Commission Obligations, Projects and/or Programs through 2022		100,000
<b>Tax Increment Balance (Surplus or Deficit)</b>	<b>\$</b>	<b>37,285</b>
Estimated Potential Captured Assessment <sup>1</sup>	\$	5,644,932
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	5,644,932

<b>Estimated Uncaptured Assessment</b>		
<i>(Excess Assessed Value to Overlapping Taxing Units)</i>	\$	-
<b>Is the Estimated Uncaptured Assessment greater than 200%?</b>		<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, 2020 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 23, 2021

0506-03-026

DLGF TIF CODE: T45453

Highland

Commercial Corridors  
 Allocation Area

**Determination Criteria**

Allocation Area Real Property Net Assessment <sup>1</sup>	\$	196,669,265
Allocation Area Personal Property Net Assessment <sup>1</sup>		-
Total Allocation Area Net Assessment <sup>1</sup>	\$	196,669,265
January 1, 2020 Base Assessment	\$	166,103,960
Potential Captured Assessed Value <sup>1</sup>	\$	30,565,305
Pay 2021 Certified Net Tax Rate	\$	2.5092
Estimated 2022 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.5600
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2022) (Assumption: 95% collection rate)	\$	743,348
<u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2022)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		500,000
Total of Commission Obligations	\$	500,000
Estimated Allocation Area Tax Increment (FY 2022)	\$	743,348
Total of Commission Obligations, Projects and/or Programs through 2022		500,000
Tax Increment Balance (Surplus or Deficit)	\$	243,348
Estimated Potential Captured Assessment <sup>1</sup>	\$	30,565,305
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	30,565,305

<b>Estimated Uncaptured Assessment</b>		
<i>(Excess Assessed Value to Overlapping Taxing Units)</i>	\$	-
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, 2020 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 23, 2021

0506-04-026

DLGF TIF CODE: T45454

Highland

Cardinal Campus  
 Allocation Area

**Determination Criteria**

Allocation Area Real Property Net Assessment <sup>1</sup>	\$	9,465,100
Allocation Area Personal Property Net Assessment <sup>1</sup>		-
Total Allocation Area Net Assessment <sup>1</sup>	\$	9,465,100
January 1, 2020 Base Assessment	\$	-
Potential Captured Assessed Value <sup>1</sup>	\$	9,465,100
Pay 2021 Certified Net Tax Rate	\$	2.5092
Estimated 2022 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.5600
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2022) (Assumption: 95% collection rate)	\$	230,191
<u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) Economic Development Revenue Bonds, Series 2018 (Fiscal Year 2022)	\$	341,575
Anticipated Cost of Allocation Area Projects/Programs		-
Total of Commission Obligations	\$	341,575
Estimated Allocation Area Tax Increment (FY 2022)	\$	230,191
Total of Commission Obligations, Projects and/or Programs through 2022		341,575
Tax Increment Balance (Surplus or Deficit)	\$	(111,384)
Estimated Potential Captured Assessment <sup>1</sup>	\$	9,465,100
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	9,465,100

**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, 2020 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  
CARDNAL 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.

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.

Plan projects and programs, as estimated \_\_\_\_\_ \$ 3,170,000.00

Total: \$ 3,170,000.00





**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 Economic Redevelopment Plan for the Highland Commercial Corridors Redevelopment Area (APPENDIX D: Plan Budget).

2. List the effective dates of the obligations. \_\_\_\_\_  
\_\_\_\_\_

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

4. Is the contractual obligation or debt service supported by 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.

Plan projects and programs, as estimated \_\_\_\_\_ \$ 4,325,000.00

Total: \$ 4,325,000.00



**EXHIBIT B.4**

**HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION**

**Redevelopment 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 Redevelopment 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>
<b>Total:</b>	<b><u>\$ 5,810,000.00</u></b>

**HIGHLAND, INDIANA**

**PARCEL DATA BY TAX INCREMENT FINANCING AREAS**

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

List of All Individual Components by Allocation Area

**HIGHLAND ACRES ECONOMIC DEVELOPMENT AREA (T45451)  
2019 PAY 2020**

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	18,930.00	323,170.00
45	45-07-32-479-021.000-026	R	Shah, Bharat	341,500.00	341,500.00	65,796.00	275,704.00
45	45-07-32-479-023.000-026	R	Shah, Bharat	2,200.00	2,200.00	1,672.00	528.00
45	45-07-32-479-024.000-026	R	Oil & Suds Inc	748,200.00	748,200.00	446,255.00	301,945.00
45	45-07-32-479-025.000-026	R	Institution Group LLC	134,200.00	134,200.00	96,987.00	37,213.00
45	45-07-32-479-026.000-026	R	GFS Marketplace Realty Five LLC	1,874,000.00	1,874,000.00	73,382.00	1,800,618.00
45	45-07-32-479-027.000-026	R	Institution Group LLC	1,008,500.00	1,008,500.00	39,491.00	969,009.00
45	45-07-32-479-028.000-026	R	Title Development Properties LLC	878,600.00	878,600.00	126,136.00	752,464.00

Check

5,625,800.00 5,625,800.00 1,165,149.00 4,460,651.00

**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)  
2019 PAY 2020**

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	39,235.00	1,365.00
45	45-07-16-381-017.000-026	R	North Star Trust Company Tr #3751	37,900.00	37,900.00	36,101.00	1,799.00
45	45-07-16-381-018.000-026	R	Webber, Donald E & Rosemarie	84,400.00	84,400.00	80,854.00	3,546.00
45	45-07-16-381-019.000-026	R	Lake Co Tr Co Tr 3396	84,900.00	84,900.00	71,472.00	13,428.00
45	45-07-16-381-020.000-026	R	Williams, Gary J & J. Helen Williams h&w	169,700.00	169,700.00	134,500.00	35,200.00
45	45-07-16-381-021.000-026	R	Lewis, Dan C & Patti Ann	151,200.00	151,200.00	110,767.00	40,433.00
45	45-07-16-381-022.000-026	R	Marilaur Properties, LLC	203,900.00	203,900.00	193,951.00	9,949.00
45	45-07-16-381-023.000-026	R	Mahoney, Dale R	195,100.00	195,100.00	148,857.00	46,243.00
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	100,600.00	100,600.00	100,600.00	0.00
45	45-07-21-127-032.000-026	R	Zia, Anjum	84,900.00	84,900.00	22,935.00	0.00
45	45-07-21-127-033.000-026	R	McHenry, Ellen K	132,800.00	132,800.00	132,800.00	0.00
45	45-07-21-127-034.000-026	R	Avery Insurance Services Inc	151,600.00	151,600.00	151,600.00	0.00
45	45-07-21-127-035.000-026	R	Johnston, William R	223,300.00	223,300.00	152,620.00	0.00
45	45-07-21-128-030.000-026	R	Kennedy Avenue LLC	186,400.00	186,400.00	140,367.00	46,033.00
45	45-07-21-128-031.000-026	R	Kennedy Avenue LLC	101,100.00	101,100.00	101,100.00	0.00
45	45-07-21-128-032.000-026	R	Berry, Jack L	81,900.00	81,900.00	20,497.00	61,403.00
45	45-07-21-128-033.000-026	R	Webber, Donald E & Rosemarie	84,500.00	84,500.00	84,500.00	0.00
45	45-07-21-128-034.000-026	R	Bochnowski Liv Tr dtd 4/25/01 (Thomas S & Diane J Bochnows	80,800.00	77,800.00	77,800.00	0.00
45	45-07-21-129-029.000-026	R	JGN Enterprises, LLC	73,800.00	73,800.00	73,005.00	795.00
45	45-07-21-129-030.000-026	R	Hobson, Tony	101,500.00	101,500.00	101,500.00	0.00
45	45-07-21-129-031.000-026	R	Kelley, Susan J	128,900.00	128,900.00	128,900.00	0.00
45	45-07-21-129-032.000-026	R	Bright Futures Child Care and Preschool LLC	73,000.00	73,000.00	70,308.00	2,692.00
45	45-07-21-129-033.000-026	R	Galambos, Tim	91,900.00	91,900.00	91,900.00	0.00
45	45-07-21-130-029.000-026	R	Spence, James E	145,300.00	52,715.00	52,715.00	0.00
45	45-07-21-130-030.000-026	R	Fleming, Beverly J	124,400.00	81,036.00	81,036.00	0.00
45	45-07-21-130-031.000-026	R	Grael LLC	33,900.00	33,900.00	26,710.00	7,190.00
45	45-07-21-130-032.000-026	R	Crowel, Thomas R & Nancy Jean	33,900.00	33,900.00	33,638.00	262.00
45	45-07-21-130-033.000-026	R	Crowel, Thomas R & Nancy J	340,500.00	340,500.00	340,500.00	0.00
45	45-07-21-176-040.000-026	R	Cheker Oil Company Of Indiana Inc	124,400.00	124,400.00	59,668.00	64,732.00
45	45-07-21-177-033.000-026	R	Daly, Mary D	105,600.00	105,600.00	92,547.00	13,053.00
45	45-07-21-177-034.000-026	R	Rizo, Steven B & Jose L Jr.	71,900.00	71,900.00	71,900.00	0.00
45	45-07-21-177-035.000-026	R	Greeson, Jerry A & Joyce	69,600.00	69,600.00	62,777.00	6,823.00
45	45-07-21-177-036.000-026	R	Smith, George A	95,500.00	92,500.00	73,187.00	19,313.00
45	45-07-21-177-037.000-026	R	Molenda, Paula	115,100.00	115,100.00	83,971.00	31,129.00
45	45-07-21-177-038.000-026	R	Micka, Wayne R	213,400.00	213,400.00	81,290.00	132,110.00
45	45-07-21-178-024.000-026	R	Micka, Wayne	217,100.00	217,100.00	197,787.00	19,313.00
45	45-07-21-178-026.000-026	R	Kusiak Properties, LLC	136,600.00	136,600.00	113,298.00	23,302.00
45	45-07-21-178-027.000-026	R	Swalek, Fred & Denise h&w	102,900.00	102,900.00	102,900.00	0.00
45	45-07-21-178-028.000-026	R	Swalek, Fred	119,400.00	119,400.00	105,785.00	13,615.00
45	45-07-21-178-029.000-026	R	Kozlowski, William J & Dianne M Kozlowski Trustees of the K	259,100.00	259,100.00	249,376.00	9,724.00
45	45-07-21-179-014.000-026	R	Kozlowski, William Jas & Nancy M h&w	95,700.00	95,700.00	95,700.00	0.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-179-015.000-026	R	Gabrial Investments, LLC	120,600.00	120,600.00	87,417.00	33,183.00
45	45-07-21-179-016.000-026	R	Raketich, Michael A	132,900.00	88,574.00	88,574.00	0.00
45	45-07-21-179-017.000-026	R	Torres, Melissa Y	78,800.00	78,800.00	78,800.00	0.00
45	45-07-21-179-018.000-026	R	Valle, Edwin	97,300.00	33,995.00	33,995.00	0.00
45	45-07-21-179-019.000-026	R	Baron, April D	107,000.00	27,820.00	27,820.00	0.00
45	45-07-21-201-001.000-026	R	MV 2018 LLC	1,124,200.00	1,124,200.00	881,003.00	243,197.00
45	45-07-21-201-002.000-026	R	MV 2018 LLC	93,900.00	93,900.00	88,067.00	5,833.00
45	45-07-21-201-003.000-026	R	MV 2018 LLC	1,106,700.00	1,106,700.00	1,106,700.00	0.00
45	45-07-21-205-001.000-026	R	Grimm, Steven	43,700.00	43,700.00	40,664.00	3,036.00
45	45-07-21-205-002.000-026	R	Wolf 1 Enterprises LLC	321,100.00	321,100.00	321,100.00	0.00
45	45-07-21-205-003.000-026	R	Cox, David F & Lynne J Cox J/T R/S	155,400.00	155,400.00	145,684.00	9,716.00
45	45-07-21-206-001.000-026	R	DOWNEY REALTY LLC	300,800.00	300,800.00	236,608.00	64,192.00
45	45-07-21-206-003.000-026	R	Harris NA Tr #2912	407,300.00	407,300.00	314,581.00	92,719.00
45	45-07-21-251-001.000-026	R	DEB Holdings, LLC	108,000.00	108,000.00	100,615.00	7,385.00
45	45-07-21-251-002.000-026	R	RARA SAHIB Inc	1,002,500.00	1,002,500.00	774,193.00	228,307.00
45	45-07-21-252-001.000-026	R	Borsuk, Stephen	98,000.00	98,000.00	87,999.00	10,001.00
45	45-07-21-252-002.000-026	R	FroYo Properties LLC	317,100.00	317,100.00	276,060.00	41,040.00
45	45-07-21-253-001.000-026	R	Malo Properties, LLC	88,000.00	88,000.00	83,262.00	4,738.00
45	45-07-21-253-002.000-026	R	Malo Properties, LLC	576,300.00	576,300.00	546,116.00	30,184.00
45	45-07-21-254-001.000-026	R	Kalokhe Office LLC	207,400.00	207,400.00	195,569.00	11,831.00
45	45-07-21-302-001.000-026	R	Northern Indiana Pub. Service Co	7,700.00	7,700.00	7,048.00	652.00
45	45-07-21-302-002.000-026	R	Schade, Louise	12,600.00	12,600.00	12,600.00	0.00
45	45-07-21-302-003.000-026	R	Pukoszek, Stanley W.	128,500.00	51,275.00	51,275.00	0.00
45	45-07-21-302-004.000-026	R	Wicker View Rentals LLC (re-recorded)	147,400.00	147,400.00	147,400.00	0.00
45	45-07-21-302-005.000-026	R	Valentino Edwardina M as Trustee of the Valentino Edwardina T	90,600.00	90,600.00	90,600.00	0.00
45	45-07-21-302-006.000-026	R	Schade, Louise	20,100.00	20,100.00	20,100.00	0.00
45	45-07-21-302-007.000-026	R	Brown, James M	177,600.00	177,600.00	177,600.00	0.00
45	45-07-21-302-008.000-026	R	One Best Property LLC	136,600.00	136,600.00	131,307.00	5,293.00
45	45-07-21-302-009.000-026	R	Schade, Louise	116,700.00	116,700.00	116,700.00	0.00
45	45-07-21-302-010.000-026	R	Schade, Louise	112,700.00	44,005.00	44,005.00	0.00
45	45-07-21-302-011.000-026	R	Paw Partnership Inc (The)	119,300.00	119,300.00	119,300.00	0.00
45	45-07-21-302-012.000-026	R	Zadvorna, Valentyna	124,300.00	48,545.00	48,545.00	0.00
45	45-07-21-302-013.000-026	R	Hudson, Kelly L and Shawn Adam Hudson H & W	121,800.00	47,305.00	47,305.00	0.00
45	45-07-21-302-014.000-026	R	Leeps Supply Company Inc	291,500.00	291,500.00	72,954.00	218,546.00
45	45-07-21-302-019.000-026	R	Creative Hair Styling Academy, Inc	442,900.00	0.00	0.00	0.00
45	45-07-21-326-001.000-026	R	N E Leep Realty Corp	499,500.00	499,500.00	485,390.00	14,110.00
45	45-07-21-326-002.000-026	R	Northern Indiana Public Service Co	100.00	100.00	100.00	0.00
45	45-07-21-326-003.000-026	R	Northern Indiana Public Service Co	500.00	500.00	500.00	0.00
45	45-07-21-326-004.000-026	R	Cor, Properties	1,040,900.00	1,040,900.00	264,001.00	776,899.00
45	45-07-21-326-007.000-026	R	Demand Real Results LLC	647,300.00	647,300.00	625,753.00	21,547.00
45	45-07-21-326-008.000-026	R	Montasiewicz, Joseph F & Helen K	97,900.00	21,975.00	21,975.00	0.00
45	45-07-21-326-009.000-026	R	Zigterman, Roger M Jr. & Katherine R h&w	92,300.00	92,300.00	92,300.00	0.00
45	45-07-21-326-010.000-026	R	Zigterman, Carol Ann Revoc Tr dtd 12/12/89	96,100.00	33,215.00	33,215.00	0.00
45	45-07-21-326-011.000-026	R	Bailey, Amy L	117,700.00	34,775.00	34,775.00	0.00
45	45-07-21-326-012.000-026	R	Kessler, James D & Maggie S	139,600.00	61,490.00	61,490.00	0.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-326-013.000-026	R	Longacre, Timothy D	146,500.00	62,975.00	62,975.00	0.00
45	45-07-21-326-014.000-026	R	Tomeczak, Wayne J Sr & Christine A	82,100.00	82,100.00	82,100.00	0.00
45	45-07-21-326-015.000-026	R	Ladewski, Julia	113,300.00	41,395.00	41,395.00	0.00
45	45-07-21-326-016.000-026	R	Condes, Zachery Y	127,900.00	50,885.00	50,885.00	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	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-005.000-026	R	N E Leep Realty Corp	30,000.00	30,000.00	30,000.00	0.00
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	382,500.00	382,500.00	382,500.00	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	69,721.00	3,479.00
45	45-07-21-327-015.000-026	R	Sinenergy, LLC	444,400.00	444,400.00	444,400.00	0.00
45	45-07-21-327-017.000-026	R	Babus, Dumitru	124,500.00	124,500.00	124,500.00	0.00
45	45-07-21-327-018.000-026	R	Town of Highland by and through its Redevelopment Commissi	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 Commissi	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	0.00	0.00	0.00	0.00
45	45-07-21-327-022.000-026	R	TSC Properties	111,000.00	111,000.00	111,000.00	0.00
45	45-07-21-327-023.000-026	R	TSC Properties	172,400.00	172,400.00	172,400.00	0.00
45	45-07-21-328-001.000-026	R	Pleasant View Dairy Corporation	578,700.00	578,700.00	522,838.00	55,862.00
45	45-07-21-328-005.000-026	R	N E Leep Realty Corp	254,200.00	254,200.00	194,064.00	60,136.00
45	45-07-21-328-006.000-026	R	Chesapeake & Ohio Railway Co.	100.00	100.00	25.00	75.00
45	45-07-21-328-007.000-026	R	Chesapeake & Ohio Railway Co.	0.00	0.00	0.00	0.00
45	45-07-21-328-008.000-026	R	First Financial Bank NA	1,149,200.00	1,149,200.00	921,192.00	228,008.00
45	45-07-21-328-009.000-026	R	DEF Properties LLC	204,900.00	204,900.00	157,135.00	47,765.00
45	45-07-21-328-010.000-026	R	First Financial Bank NA	28,100.00	28,100.00	26,833.00	1,267.00
45	45-07-21-328-011.000-026	R	N E Leep Realty Corp	329,300.00	329,300.00	195,278.00	134,022.00
45	45-07-21-328-012.000-026	R	Great Lakes Development, Llc	281,700.00	278,700.00	228,746.00	49,954.00
45	45-07-21-328-013.000-026	R	Faber Holdings - Highland LLC	298,400.00	298,400.00	83,288.00	215,112.00
45	45-07-21-328-014.000-026	R	Popa, Nick G & Patricia A Popa H & W	356,400.00	356,400.00	356,400.00	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	0.00	0.00	0.00	0.00
45	45-07-21-329-003.000-026	R	McCormick, Ronald & McCormick, Raquel H & W	1,300.00	1,300.00	1,300.00	0.00
45	45-07-21-329-004.000-026	R	Tomeczak, Wayne J & Christine A	113,000.00	113,000.00	113,000.00	0.00
45	45-07-21-329-005.000-026	R	Steffens, Grace J	142,500.00	60,375.00	60,375.00	0.00
45	45-07-21-329-006.000-026	R	Somodi, Christina M	138,500.00	57,775.00	57,775.00	0.00
45	45-07-21-329-007.000-026	R	Dobosz, Andrew W	77,600.00	18,190.00	18,190.00	0.00
45	45-07-21-329-008.000-026	R	Breslin, John Francis & Elizabeth A Breskin (a married couple a	118,100.00	44,830.00	44,830.00	0.00
45	45-07-21-329-009.000-026	R	Villarreal, Anthony	91,700.00	27,355.00	27,355.00	0.00
45	45-07-21-329-010.000-026	R	A & W Investments	184,700.00	184,700.00	180,164.00	4,536.00
45	45-07-21-329-011.000-026	R	Telendos Property Holdings LLC	122,600.00	122,600.00	86,493.00	36,107.00
45	45-07-21-329-012.000-026	R	Spoljoric, Daniel S	248,300.00	248,300.00	248,300.00	0.00
45	45-07-21-329-013.000-026	R	Decamotian Dean A	130,500.00	130,500.00	130,500.00	0.00
45	45-07-21-329-014.000-026	R	Doughman, Brian K & Lisa R h&w	109,900.00	109,900.00	109,900.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-329-015.000-026	R	Highland Chamber Of Commerce Inc	64,200.00	0.00	0.00	0.00
45	45-07-21-329-016.000-026	R	Cross, Matthew J & Laura h&w	90,900.00	90,900.00	72,554.00	18,346.00
45	45-07-21-329-017.000-026	R	Gordon, Jim R Jr & Debra E h&w	69,900.00	69,900.00	69,900.00	0.00
45	45-07-21-329-018.000-026	R	Leo Sporman Mem Vets Of Fw 1109	100,100.00	0.00	0.00	0.00
45	45-07-21-330-001.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-330-002.000-026	R	Calderone, Frank	240,900.00	240,900.00	240,900.00	0.00
45	45-07-21-330-003.000-026	R	Cookish LLC	119,600.00	119,600.00	76,468.00	43,132.00
45	45-07-21-330-004.000-026	R	Key Motor Car Co	43,100.00	43,100.00	38,092.00	5,008.00
45	45-07-21-330-005.000-026	R	LEEP, LEEP, FULTON, AN ILLINOIS GENERAL PARTNERI	293,900.00	293,900.00	256,811.00	37,089.00
45	45-07-21-330-006.000-026	R	Danteager Enterprise LLC	266,100.00	266,100.00	170,570.00	95,530.00
45	45-07-21-330-007.000-026	R	Wontor, Edward L & Wontor Karen	137,800.00	137,800.00	137,800.00	0.00
45	45-07-21-330-008.000-026	R	Lake County Trust Company Tr 5063	135,200.00	135,200.00	104,746.00	30,454.00
45	45-07-21-330-009.000-026	R	Lake County Trust Tr 5063	46,800.00	46,800.00	45,008.00	1,792.00
45	45-07-21-330-010.000-026	R	Stejurew, LLC	358,200.00	358,200.00	265,496.00	92,704.00
45	45-07-21-330-011.000-026	R	Stejurew, LLC	28,100.00	28,100.00	26,563.00	1,537.00
45	45-07-21-330-013.000-026	R	Gandhi Realty LLC	420,100.00	417,100.00	417,100.00	0.00
45	45-07-21-330-014.000-026	R	Spains, Incorporated	146,600.00	146,600.00	146,600.00	0.00
45	45-07-21-330-015.000-026	R	Filler, Scott A & Cheryl Filler H & W	31,400.00	31,400.00	29,848.00	1,552.00
45	45-07-21-330-016.000-026	R	Filler, Scott A & Cheryl Filler H & W	287,100.00	287,100.00	171,394.00	115,706.00
45	45-07-21-352-001.000-026	R	Jarchow, Oliver F & Margaret	98,500.00	98,500.00	94,009.00	4,491.00
45	45-07-21-376-001.000-026	R	Southlake Community Mental Health Center Inc	352,400.00	0.00	0.00	0.00
45	45-07-21-376-002.000-026	R	HIGHLAND OFFICE CENTER, LLC AN INDIANA LIMITED	568,800.00	568,800.00	420,091.00	148,709.00
45	45-07-21-376-003.000-026	R	Sims, Roger D & Patricia R h&w	748,100.00	748,100.00	668,171.00	79,929.00
45	45-07-21-380-001.000-026	R	EGIL LLC	98,000.00	98,000.00	98,000.00	0.00
45	45-07-21-380-002.000-026	R	Les Trinity Group LLC	254,300.00	254,300.00	146,047.00	108,253.00
45	45-07-21-380-003.000-026	R	Les Trinity Group LLC	169,500.00	169,500.00	169,500.00	0.00
45	45-07-21-380-004.000-026	R	Les Trinity Group LLC	39,300.00	39,300.00	33,505.00	5,795.00
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	320,900.00	0.00	0.00	0.00
45	45-07-21-380-009.000-026	R	Town of Highland	0.00	0.00	0.00	0.00
45	45-07-21-380-010.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-011.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-012.000-026	R	Town Of Highland Indiana	0.00	0.00	0.00	0.00
45	45-07-21-380-013.000-026	R	Khatra Petro Inc	280,000.00	280,000.00	280,000.00	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	124,300.00	124,300.00	124,300.00	0.00
45	45-07-21-382-020.000-026	R	Lasocki, Roberta A & Timothy D Carlton	229,500.00	104,445.00	104,445.00	0.00
45	45-07-21-382-021.000-026	R	McCook LLC Two	168,800.00	168,800.00	168,800.00	0.00
45	45-07-21-382-022.000-026	R	Lake County Trust Company as Trustee of Tr #5966	161,700.00	161,700.00	161,700.00	0.00
45	45-07-21-382-023.000-026	R	Bishop, Christina L	190,500.00	91,575.00	91,575.00	0.00
45	45-07-21-382-024.000-026	R	Corbin, Juanita	192,000.00	92,550.00	92,550.00	0.00
45	45-07-21-383-017.000-026	R	Chez Nous Proprietes LLC (per deed)	167,300.00	167,300.00	167,300.00	0.00
45	45-07-21-383-018.000-026	R	Manitou Holdings Group LLC	396,200.00	396,200.00	248,181.00	148,019.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-401-001.000-026	R	Holinga, Irene A Tr of Irene A Holinga Revoc Tr Agree dtd 10/1	227,700.00	227,700.00	211,094.00	16,606.00
45	45-07-21-401-002.000-026	R	Holinga, Irene A Tr of Irene A Holinga Revoc Tr Agree dtd 10/1	21,400.00	21,400.00	21,400.00	0.00
45	45-07-21-402-001.000-026	R	Takaas, Kenneth M Trustee	179,200.00	91,570.00	91,570.00	0.00
45	45-07-21-402-012.000-026	R	Kovera, Michael C & Pamala E Trs of Kovera Liv Tr dtd 2/16/11	150,200.00	150,200.00	150,200.00	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 JT with R/S not as T/C	171,200.00	171,200.00	164,625.00	6,575.00
45	45-07-21-404-001.000-026	R	Reorganized Ch Of Jesus Christ Of	119,300.00	0.00	0.00	0.00
45	45-07-21-404-002.000-026	R	Highland 2813 LLC	19,500.00	19,500.00	17,311.00	2,189.00
45	45-07-21-404-014.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	20,800.00	20,800.00	19,743.00	1,057.00
45	45-07-21-404-015.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	144,000.00	102,668.00	102,668.00	0.00
45	45-07-21-404-016.000-026	R	T & T Real Est Lic	418,200.00	418,200.00	340,641.00	77,559.00
45	45-07-21-404-017.000-026	R	Highland 2813 LLC	287,700.00	287,700.00	182,206.00	105,494.00
45	45-07-21-404-018.000-026	R	G & P Properties, LLC	196,000.00	196,000.00	196,000.00	0.00
45	45-07-21-404-019.000-026	R	Lake County Trust Company Tr #13-7899	124,000.00	124,000.00	103,652.00	20,348.00
45	45-07-21-404-020.000-026	R	Lake County Trust Company Tr #13-7899	174,900.00	174,900.00	153,270.00	21,630.00
45	45-07-21-404-021.000-026	R	Langel Realty LLC	484,700.00	484,700.00	396,629.00	88,071.00
45	45-07-21-404-022.000-026	R	Langel Realty LLC	374,300.00	374,300.00	282,811.00	91,489.00
45	45-07-21-404-023.000-026	R	Fijut, Angela	73,700.00	73,700.00	59,957.00	13,743.00
45	45-07-21-404-024.000-026	R	Langel Realty, LLC	115,900.00	115,900.00	111,784.00	4,116.00
45	45-07-21-404-025.000-026	R	Fowler Jr, James R & Karen A Fowler H & W	135,300.00	135,300.00	103,362.00	31,938.00
45	45-07-21-404-026.000-026	R	Kozora, Ross & Kathleen Kozora as Co-Trs of the Dozora Livini	125,700.00	125,700.00	125,700.00	0.00
45	45-07-21-404-027.000-026	R	Baswood Enterprises LLC	177,600.00	177,600.00	177,600.00	0.00
45	45-07-21-404-028.000-026	R	Baswood Enterprises LLC	154,800.00	154,800.00	154,800.00	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	Szklarz, Stanislaw & Elizabeth A	151,900.00	151,900.00	151,900.00	0.00
45	45-07-21-408-015.000-026	R	1890 Property LLC	128,000.00	128,000.00	128,000.00	0.00
45	45-07-21-408-016.000-026	R	Brand House LLC	314,600.00	314,600.00	248,511.00	66,089.00
45	45-07-21-408-017.000-026	R	Topacio, Alberto & MaLourdes h&w	112,100.00	112,100.00	112,100.00	0.00
45	45-07-21-408-018.000-026	R	Topacio, Malourdes & Alberto M (H&W)	18,700.00	18,700.00	16,728.00	1,972.00
45	45-07-21-408-019.000-026	R	Tharp Realty LLC	107,300.00	107,300.00	107,300.00	0.00
45	45-07-21-408-020.000-026	R	Tharp Realty LLC	153,800.00	153,800.00	153,800.00	0.00
45	45-07-21-408-021.000-026	R	Tharp Realty LLC	30,200.00	30,200.00	29,585.00	615.00
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	231,200.00	231,200.00	136,352.00	94,848.00
45	45-07-21-451-005.000-026	R	Gus And Bessie Kouros Living Trust	113,200.00	113,200.00	103,948.00	9,252.00
45	45-07-21-451-006.000-026	R	Seer Holding Company LLC	43,400.00	43,400.00	41,481.00	1,919.00
45	45-07-21-451-007.000-026	R	Seer Holding Company LLC	368,400.00	368,400.00	368,400.00	0.00
45	45-07-21-451-008.000-026	R	Nazeer, Shaik	473,700.00	473,700.00	230,405.00	243,295.00
45	45-07-21-451-009.000-026	R	2842 Highway Avenue LLC	200,200.00	200,200.00	200,200.00	0.00
45	45-07-21-451-010.000-026	R	TRIANGLE EQUITIES, LLC	100.00	100.00	100.00	0.00
45	45-07-21-451-011.000-026	R	TRIANGLE EQUITIES, LLC	282,100.00	282,100.00	282,100.00	0.00
45	45-07-21-451-012.000-026	R	Town of Highland Indiana by & through its Redevelopment Cor	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	45-07-21-451-013.000-026	R	McConathy, David W Declar of Living Trust dtd 06/17/14	154,300.00	154,300.00	154,300.00	0.00
45	45-07-21-451-014.000-026	R	Town of Highland Indiana by & through its Redevelopment Cor	0.00	0.00	0.00	0.00
45	45-07-21-451-015.000-026	R	Qureshi, Muhammad Amir & Naureen Habib h&w and Talha N	264,100.00	264,100.00	186,158.00	77,942.00
45	45-07-21-451-016.000-026	R	Seer Holding Company LLC	43,800.00	43,800.00	43,800.00	0.00
45	45-07-21-451-017.000-026	R	GSM Group LLC	145,300.00	145,300.00	129,046.00	16,254.00
45	45-07-21-451-018.000-026	R	GSM Group LLC	35,000.00	35,000.00	28,980.00	6,020.00
45	45-07-21-451-019.000-026	R	GSM Group LLC	28,800.00	28,800.00	27,788.00	1,012.00
45	45-07-21-451-020.000-026	R	Lake County Public Library	0.00	0.00	0.00	0.00
45	45-07-21-451-021.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-452-001.000-026	R	Civil Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-452-002.000-026	R	Liddybar LLC	539,700.00	539,700.00	135,071.00	404,629.00
45	45-07-21-452-004.000-026	R	JDS R3, LLC	270,900.00	270,900.00	270,900.00	0.00
45	45-07-21-452-007.000-026	R	2930 Highway Avenue LLC	163,000.00	163,000.00	163,000.00	0.00
45	45-07-21-452-008.000-026	R	Nightingale Family LLC	221,500.00	221,500.00	142,036.00	79,464.00
45	45-07-21-452-009.000-026	R	DEF Properties 2 LLC	111,500.00	111,500.00	111,500.00	0.00
45	45-07-21-452-010.000-026	R	Liggett, Roger L & Mari Ellen	243,700.00	243,700.00	215,713.00	27,987.00
45	45-07-21-452-011.000-026	R	El War Venture LLC	64,600.00	64,600.00	50,423.00	14,177.00
45	45-07-21-452-012.000-026	R	El War Venture	101,500.00	98,500.00	98,500.00	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	59,600.00	14,916.00	44,684.00
45	45-07-21-452-015.000-026	R	Panner, Brenda M	53,800.00	53,800.00	48,469.00	5,331.00
45	45-07-21-452-016.000-026	R	Reno, Robert C & Gail J Reno H & W	153,600.00	153,600.00	131,745.00	21,855.00
45	45-07-21-452-017.000-026	R	Stirling, Cary J & Luann Trs under Cary & Luann Stirling Liv Tr	87,300.00	87,300.00	83,814.00	3,486.00
45	45-07-21-452-018.000-026	R	Rieh, Patricia A Revoc Tr dtd 12/5/16	70,100.00	70,100.00	66,306.00	3,794.00
45	45-07-21-452-019.000-026	R	El War Venture Llc	32,500.00	32,500.00	32,500.00	0.00
45	45-07-21-452-020.000-026	R	El War Venture Llc	119,900.00	119,900.00	119,900.00	0.00
45	45-07-21-452-021.000-026	R	NWI Parkinsons Inc	194,400.00	194,400.00	19,440.00	0.00
45	45-07-21-452-022.000-026	R	Housemart biz Inc	166,800.00	166,800.00	166,800.00	0.00
45	45-07-21-452-023.000-026	R	Popa, Nick G & Patricia A Popa H & W	184,700.00	184,700.00	184,700.00	0.00
45	45-07-21-452-024.000-026	R	Popa, Nick G & Patricia A Popa H & W	141,500.00	141,500.00	118,866.00	22,634.00
45	45-07-21-452-025.000-026	R	Bakker, Susan M	222,500.00	222,500.00	201,155.00	21,345.00
45	45-07-21-453-003.000-026	R	Lincolnwood Center LLC	770,300.00	770,300.00	694,922.00	75,378.00
45	45-07-21-453-005.000-026	R	Town of Highland	0.00	0.00	0.00	0.00
45	45-07-21-453-006.000-026	R	Northern Indiana Public Service Co	300.00	300.00	300.00	0.00
45	45-07-21-453-007.000-026	R	Northern Indiana Public Service Co	500.00	500.00	200.00	300.00
45	45-07-21-453-008.000-026	R	Highland, Parks & Recreation Board	0.00	0.00	0.00	0.00
45	45-07-21-453-009.000-026	R	Karulski, Joseph D & Marie T	153,700.00	153,700.00	55,175.00	0.00
45	45-07-21-453-010.000-026	R	DeWier, Megan	150,600.00	150,600.00	65,640.00	0.00
45	45-07-21-453-011.000-026	R	Wallace, Cecilia	154,800.00	154,800.00	68,370.00	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	159,000.00	159,000.00	71,100.00	0.00
45	45-07-21-453-013.000-026	R	Bock, Harold J	166,800.00	166,800.00	76,170.00	0.00
45	45-07-21-453-014.000-026	R	Fross, David D	179,700.00	179,700.00	84,555.00	0.00
45	45-07-21-453-015.000-026	R	Edwards, Terry L. & Linda L. H&W	197,600.00	197,600.00	96,190.00	0.00
45	45-07-21-453-016.000-026	R	Sabo, Richard J Sr	154,800.00	154,800.00	68,370.00	0.00
45	45-07-21-453-017.000-026	R	Joseph, Charlotte A	145,000.00	145,000.00	62,000.00	0.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-453-018.000-026	R	White, Gloria K	154,800.00	55,890.00	55,890.00	0.00
45	45-07-21-453-019.000-026	R	Wilson, Linda	157,800.00	70,320.00	70,320.00	0.00
45	45-07-21-453-020.000-026	R	Blanco, Arthur & Donna h&w	153,000.00	153,000.00	153,000.00	0.00
45	45-07-21-453-021.000-026	R	Kreiss, Tracy A	163,200.00	73,830.00	73,830.00	0.00
45	45-07-21-453-022.000-026	R	Jamison, Thomas V III	147,000.00	63,300.00	63,300.00	0.00
45	45-07-21-453-023.000-026	R	Greklak, John	144,600.00	61,740.00	61,740.00	0.00
45	45-07-21-453-024.000-026	R	Daiber, Michael & Allison h&w	148,600.00	64,340.00	64,340.00	0.00
45	45-07-21-453-025.000-026	R	Furgurson, McKenna, James Furgurson & Bonnie Furgurson J/.	148,600.00	64,340.00	64,340.00	0.00
45	45-07-21-453-026.000-026	R	Keefner, Joseph E	149,900.00	65,185.00	65,185.00	0.00
45	45-07-21-453-027.000-026	R	Zdrnja, Ranko & Ana h&w	147,000.00	63,300.00	63,300.00	0.00
45	45-07-21-453-028.000-026	R	Dabrowski, Suzanne D	114,400.00	42,110.00	42,110.00	0.00
45	45-07-21-453-029.000-026	R	Savich, Paul aka Paul M Savich	147,900.00	63,885.00	63,885.00	0.00
45	45-07-21-453-030.000-026	R	Sittema, Robert	147,600.00	147,600.00	147,600.00	0.00
45	45-07-21-453-031.000-026	R	8845 Kennedy LLC	1,299,100.00	115,500.00	28,906.00	86,594.00
45	45-07-21-454-001.000-026	R	Musch, Dan A	155,500.00	68,825.00	68,825.00	0.00
45	45-07-21-454-002.000-026	R	Barlage, Rosemary L	170,400.00	78,510.00	78,510.00	0.00
45	45-07-21-454-003.000-026	R	Pucci, Nicole M	143,200.00	60,830.00	60,830.00	0.00
45	45-07-21-454-004.000-026	R	Campbell, Jessica & Marcia Hillegonds	154,800.00	68,370.00	68,370.00	0.00
45	45-07-21-454-005.000-026	R	Middleton, Emilie E	145,500.00	65,325.00	65,325.00	0.00
45	45-07-21-454-006.000-026	R	Cesinger, Diana K	143,200.00	60,830.00	60,830.00	0.00
45	45-07-21-454-007.000-026	R	Gomez,Hector Mario	143,200.00	51,350.00	51,350.00	0.00
45	45-07-21-454-008.000-026	R	Ashton, Nancy J.	150,600.00	65,640.00	65,640.00	0.00
45	45-07-21-454-009.000-026	R	Pistalo, Vanja	145,500.00	62,325.00	62,325.00	0.00
45	45-07-21-454-010.000-026	R	Kaczmarzewski, Jennifer	152,100.00	66,615.00	66,615.00	0.00
45	45-07-21-454-011.000-026	R	Maciejewski, Andrew W and Dawn, Husband and Wife	143,200.00	60,830.00	60,830.00	0.00
45	45-07-21-454-012.000-026	R	Salcedo, Ulices and Velez, Roman Xaymara, H&W	149,100.00	64,665.00	64,665.00	0.00
45	45-07-21-454-013.000-026	R	Dzurochak, Wilene	140,600.00	37,180.00	37,180.00	0.00
45	45-07-21-454-014.000-026	R	Stern, John M & Grace M Stern Trs under the Joint Revoc Tr A	166,800.00	79,170.00	79,170.00	0.00
45	45-07-21-454-015.000-026	R	Anderson, Traci M	140,400.00	59,010.00	59,010.00	0.00
45	45-07-21-454-016.000-026	R	Pernice, Victor Jacob	144,300.00	61,545.00	61,545.00	0.00
45	45-07-21-454-017.000-026	R	Albomonte, Donna M	142,600.00	60,440.00	60,440.00	0.00
45	45-07-21-454-018.000-026	R	Magee, Felicia	147,700.00	63,755.00	63,755.00	0.00
45	45-07-21-454-019.000-026	R	Dowd, Steven M & Brittany N Adler JT R/S	140,400.00	59,010.00	59,010.00	0.00
45	45-07-21-454-020.000-026	R	Bukowski, Joseph C	140,400.00	59,010.00	59,010.00	0.00
45	45-07-21-454-021.000-026	R	Hartville, Hubert L Jr	141,100.00	59,465.00	59,465.00	0.00
45	45-07-21-454-022.000-026	R	Pals, Brooke T, Todd D Pals & Pamela S Pals, a married couple	147,700.00	147,700.00	147,700.00	0.00
45	45-07-21-454-023.000-026	R	Marker, Lee D & Deborah K h&w	142,600.00	60,440.00	60,440.00	0.00
45	45-07-21-454-024.000-026	R	Vega, Emilio J	142,100.00	60,115.00	60,115.00	0.00
45	45-07-21-454-025.000-026	R	Harris, Michael J	152,000.00	66,550.00	66,550.00	0.00
45	45-07-21-454-026.000-026	R	Herak, Jeffrey A Revoc Tr Agree dtd 02/02/15 (Jeff Herak RL)	158,600.00	73,840.00	73,840.00	0.00
45	45-07-21-454-027.000-026	R	Muro, Henry A	157,400.00	73,060.00	73,060.00	0.00
45	45-07-21-454-028.000-026	R	Meza, Marco A & Rosa M Castillo-Meza h&w	147,400.00	63,560.00	63,560.00	0.00
45	45-07-21-454-029.000-026	R	Fase, Kimberly J	157,000.00	69,800.00	69,800.00	0.00
45	45-07-21-454-030.000-026	R	PHIPPS, DENISE F	156,200.00	69,280.00	69,280.00	0.00
45	45-07-21-454-031.000-026	R	Vallone, Trina L	158,200.00	70,580.00	70,580.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-454-032.000-026	R	Dziadon, Michael C	158,000.00	70,450.00	70,450.00	0.00
45	45-07-21-454-033.000-026	R	Ramirez, Jose & Ramirez, Michelle R. (H&W)	159,100.00	71,165.00	71,165.00	0.00
45	45-07-21-454-034.000-026	R	Lewis, Alysia Dawn	157,500.00	70,125.00	70,125.00	0.00
45	45-07-21-454-035.000-026	R	Bell, Gabriel	169,800.00	78,120.00	78,120.00	0.00
45	45-07-21-454-036.000-026	R	Czaja, Shawn Allan	179,200.00	84,230.00	84,230.00	0.00
45	45-07-21-454-037.000-026	R	Sadchikova, Lyudmila A	148,000.00	63,950.00	63,950.00	0.00
45	45-07-21-454-038.000-026	R	STANKUS, NANCY M	160,200.00	71,880.00	71,880.00	0.00
45	45-07-21-454-039.000-026	R	Eddy, Brandon M	156,000.00	69,150.00	69,150.00	0.00
45	45-07-21-454-040.000-026	R	Josvilaitė, Vitalija	142,900.00	60,635.00	60,635.00	0.00
45	45-07-21-454-041.000-026	R	Reyes, Monica C	142,900.00	60,635.00	60,635.00	0.00
45	45-07-21-454-042.000-026	R	Hauter, Valerie	142,900.00	60,635.00	60,635.00	0.00
45	45-07-21-454-043.000-026	R	Krawczyk, Leonard	144,600.00	61,740.00	61,740.00	0.00
45	45-07-21-454-044.000-026	R	Frigo, Jennifer A	142,900.00	60,635.00	60,635.00	0.00
45	45-07-21-454-045.000-026	R	Halloran, Kristin	142,900.00	60,635.00	60,635.00	0.00
45	45-07-21-454-046.000-026	R	Dorkin, Elizabeth M & Louise G O'Keefe Co-Trs under Dorkin/	152,500.00	54,395.00	54,395.00	0.00
45	45-07-21-454-047.000-026	R	Dye, Larry M Jr	142,900.00	60,635.00	60,635.00	0.00
45	45-07-21-454-048.000-026	R	Peters, Pete F. Dolores T., H&W	151,100.00	65,965.00	65,965.00	0.00
45	45-07-21-455-001.000-026	R	Strom, Lynn	145,600.00	62,390.00	62,390.00	0.00
45	45-07-21-455-002.000-026	R	Stinar, Ellen	144,900.00	61,935.00	61,935.00	0.00
45	45-07-21-455-003.000-026	R	Rivera, Elizabeth L	145,500.00	62,325.00	62,325.00	0.00
45	45-07-21-455-004.000-026	R	Meyers, Kevin T	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-455-005.000-026	R	Stone, Nicholas B	144,900.00	64,935.00	64,935.00	0.00
45	45-07-21-455-006.000-026	R	Daniel, Emmeline A	160,400.00	72,010.00	72,010.00	0.00
45	45-07-21-455-007.000-026	R	Bzdyk, Mark G	144,300.00	61,545.00	61,545.00	0.00
45	45-07-21-455-008.000-026	R	DeBoer, David A	200,700.00	98,205.00	98,205.00	0.00
45	45-07-21-455-009.000-026	R	Dyslin, Donna L. as Trustee	153,700.00	58,175.00	58,175.00	0.00
45	45-07-21-455-010.000-026	R	Seaman, Kristopher W.	143,200.00	60,830.00	60,830.00	0.00
45	45-07-21-455-011.000-026	R	Watchtower Bible and Tract Society of New York Inc (Ora Kent	152,100.00	69,615.00	69,615.00	0.00
45	45-07-21-455-012.000-026	R	Babich, Elaine	153,300.00	57,915.00	57,915.00	0.00
45	45-07-21-455-013.000-026	R	Goodes, Pamela	152,100.00	66,615.00	66,615.00	0.00
45	45-07-21-455-014.000-026	R	Geddes, Antoinette C	143,900.00	61,285.00	61,285.00	0.00
45	45-07-21-455-015.000-026	R	Gray, Dennis W & Susan J	189,400.00	90,860.00	90,860.00	0.00
45	45-07-21-455-016.000-026	R	Sheehan, Kevin J	154,800.00	68,370.00	68,370.00	0.00
45	45-07-21-455-017.000-026	R	Kiefer, Elizabeth May	153,100.00	67,265.00	67,265.00	0.00
45	45-07-21-455-018.000-026	R	Dragos, David	151,400.00	148,400.00	148,400.00	0.00
45	45-07-21-455-019.000-026	R	Bakker, Christina L	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-455-020.000-026	R	Walen, David and Maroc, Melissa	146,700.00	63,105.00	63,105.00	0.00
45	45-07-21-455-021.000-026	R	Margraf, Susan K Trust dtd 03/08/17	149,200.00	64,730.00	64,730.00	0.00
45	45-07-21-455-022.000-026	R	Wilkins, Lois A f/n/a Lois A Williams	154,800.00	154,800.00	154,800.00	0.00
45	45-07-21-455-023.000-026	R	Kalafatic, Marie A	142,100.00	60,115.00	60,115.00	0.00
45	45-07-21-455-024.000-026	R	Kuridza, Borislav	152,500.00	69,875.00	69,875.00	0.00
45	45-07-21-455-025.000-026	R	Brown, Nicole C	142,100.00	60,115.00	60,115.00	0.00
45	45-07-21-455-026.000-026	R	Armstrong, Deidre Y	154,000.00	67,850.00	67,850.00	0.00
45	45-07-21-455-027.000-026	R	Kiszenia, Barbara M & Eric J h&w	144,300.00	49,065.00	49,065.00	0.00
45	45-07-21-455-028.000-026	R	Blanw, Jean E Tr of Jean E Blanw Revoc Tr dtd 2/22/06	151,800.00	69,420.00	69,420.00	0.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-455-029.000-026	R	Kim, Suk Young & Tai Hee Chiang J/T	146,300.00	62,845.00	62,845.00	0.00
45	45-07-21-455-030.000-026	R	Kocsis, Jonathan P	151,800.00	69,420.00	69,420.00	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	144,300.00	63,045.00	63,045.00	0.00
45	45-07-21-455-032.000-026	R	Czapkowitz, Paul L	143,500.00	61,025.00	61,025.00	0.00
45	45-07-21-456-001.000-026	R	Nadina Inc	772,800.00	772,800.00	684,519.00	88,281.00
45	45-07-21-456-002.000-026	R	Traylor, William Lee III & Justine Maresca T/C	186,900.00	89,235.00	89,235.00	0.00
45	45-07-21-456-003.000-026	R	Schu, Mari Lynn	140,400.00	59,010.00	59,010.00	0.00
45	45-07-21-456-004.000-026	R	Garcia, Juan M	150,600.00	65,640.00	65,640.00	0.00
45	45-07-21-456-005.000-026	R	Tosberg, David T	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	150,600.00	56,160.00	56,160.00	0.00
45	45-07-21-456-007.000-026	R	Stepien, John	141,100.00	59,465.00	59,465.00	0.00
45	45-07-21-456-008.000-026	R	Boughamer, James	171,500.00	79,225.00	79,225.00	0.00
45	45-07-21-456-009.000-026	R	West, Venetta	140,400.00	59,010.00	59,010.00	0.00
45	45-07-21-456-010.000-026	R	Hart, Sarah	141,100.00	59,465.00	59,465.00	0.00
45	45-07-21-456-011.000-026	R	Hahn, Paul J	147,700.00	63,755.00	63,755.00	0.00
45	45-07-21-456-012.000-026	R	Roach, Jacqueline M	161,800.00	72,920.00	72,920.00	0.00
45	45-07-21-456-013.000-026	R	Cook, Holly, A	143,500.00	61,025.00	61,025.00	0.00
45	45-07-21-456-014.000-026	R	Ritter, Jessica	154,000.00	67,850.00	67,850.00	0.00
45	45-07-21-456-015.000-026	R	Wright, Donna A	142,100.00	60,115.00	60,115.00	0.00
45	45-07-21-456-016.000-026	R	Conaway, Cassandre L	151,800.00	66,420.00	66,420.00	0.00
45	45-07-21-456-017.000-026	R	Muhammad, William H & Annie Jean Johnson, H&W	150,700.00	68,705.00	68,705.00	0.00
45	45-07-21-456-018.000-026	R	Rivera, Iris C. & Lopez, Magdalena	147,300.00	147,300.00	147,300.00	0.00
45	45-07-21-456-019.000-026	R	Smith, Toya P	159,000.00	71,100.00	71,100.00	0.00
45	45-07-21-456-020.000-026	R	Raymond, Christine	176,700.00	82,605.00	82,605.00	0.00
45	45-07-21-456-021.000-026	R	Langer, Allison M	156,300.00	69,345.00	69,345.00	0.00
45	45-07-21-456-022.000-026	R	Anderson, Rachel Claire & John G Anderson J/T	142,800.00	60,570.00	60,570.00	0.00
45	45-07-21-456-023.000-026	R	Ajayi, Olukemi	141,100.00	62,465.00	62,465.00	0.00
45	45-07-21-456-024.000-026	R	Beall, Angela B (Janet Bluml retains her inter)	142,300.00	60,245.00	60,245.00	0.00
45	45-07-21-456-025.000-026	R	Oberg, Mary L	156,100.00	69,215.00	69,215.00	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	140,800.00	59,270.00	59,270.00	0.00
45	45-07-21-457-004.000-026	R	Garcia Fernando	133,300.00	54,395.00	54,395.00	0.00
45	45-07-21-457-005.000-026	R	Burgans, Criag R & Sandra L h&w	170,200.00	78,380.00	78,380.00	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	175,600.00	175,600.00	156,557.00	19,043.00
45	45-07-21-457-007.000-026	R	Simkus, Gerald J & Janice J	152,700.00	152,700.00	133,852.00	18,848.00
45	45-07-21-457-008.000-026	R	Tokarz, Jeffrey W & Christine R & Lovell, Roseann J/T	120,400.00	21,050.00	21,050.00	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	228,900.00	228,900.00	215,112.00	13,788.00
45	45-07-21-457-010.000-026	R	Fulton, William L. and Kathi R, H&W	295,900.00	162,675.00	162,675.00	0.00
45	45-07-21-457-011.000-026	R	Garcia, Rudolph & Rachel	165,900.00	63,105.00	63,105.00	0.00
45	45-07-21-457-012.000-026	R	Staroscsak, Ronald E & Tamalee M Staroscsak Co Trs under Tr	194,800.00	95,035.00	95,035.00	0.00
45	45-07-21-457-013.000-026	R	Wildman, Brad & Julie A	179,400.00	84,360.00	84,360.00	0.00
45	45-07-21-457-014.000-026	R	Jameyfield Family Trust	184,900.00	90,935.00	90,935.00	0.00
45	45-07-21-457-015.000-026	R	Kroll, Gerald B & Adele J Kroll Co-Trs of the Gerald B Kroll &	161,400.00	63,180.00	63,180.00	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)	153,100.00	67,265.00	67,265.00	0.00
45	45-07-21-505-002.000-026	R	Norfolk Southern Corporation	0.00	0.00	0.00	0.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-22-355-002.000-026	R	Campbell, Michael S & Nicholas L Campbell and Michelle T Ca	129,700.00	55,685.00	55,685.00	0.00
45	45-07-22-451-039.000-026	R	Haynes, Donald P & Peggy Scott	200,700.00	100,305.00	100,305.00	0.00
45	45-07-33-505-003.000-026	R	Norfolk Southern Corporation	0.00	0.00	0.00	0.00

65,898,000.00      49,482,863.00      43,330,982.00      6,151,881.00

Check

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

List of All Individual Components by Allocation Area

**HIGHLAND REDEVELOPMENT AREA #2  
COMMERCIAL CORRIDORS (T45453)  
2019 PAY 2020**

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	45-07-17-476-011.000-026	R	Cardinal Service Inc	549,500.00	549,500.00	547,258.00	2,242.00
45	45-07-17-476-012.000-026	R	Town of Highland Redevelopment Commission	22,800.00	22,800.00	22,800.00	0.00
45	45-07-17-478-003.000-026	R	Emr Marketing Co	1,650,500.00	1,650,500.00	1,600,240.00	50,260.00
45	45-07-20-226-004.000-026	R	Town of Highland Redevelopment Commission	0.00	0.00	0.00	0.00
45	45-07-20-226-005.000-026	R	Town of Highland Redevelopment Commission	188,500.00	188,500.00	188,500.00	0.00
45	45-07-20-226-006.000-026	R	Town of Highland Redevelopment Commission	180,700.00	180,700.00	180,700.00	0.00
45	45-07-20-226-007.000-026	R	Town of Highland Redevelopment Commission	110,200.00	110,200.00	31,743.00	78,457.00
45	45-07-20-226-008.000-026	R	Town of Highland Redevelopment Commission	12,400.00	12,400.00	3,837.00	8,563.00
45	45-07-20-427-012.000-026	R	Mycka, Richard & Winnie Mycka Living Trust dtd 04/04/2000	179,400.00	179,400.00	176,517.00	2,883.00
45	45-07-20-427-014.000-026	R	Property Perspective LLC	467,200.00	467,200.00	427,831.00	39,369.00
45	45-07-20-427-029.000-026	R	Smola, Jason & Jennifer A h&w	212,600.00	105,940.00	105,940.00	0.00
45	45-07-20-427-030.000-026	R	Thomas, Jason & Jessica Jeanne h&w	216,600.00	111,540.00	111,540.00	0.00
45	45-07-20-427-032.000-026	R	Johns, Norma J Trs Tr	377,500.00	377,500.00	340,077.00	37,423.00
45	45-07-20-479-006.000-026	R	Northern Indiana Pub. Service Co.	0.00	0.00	0.00	0.00
45	45-07-20-480-006.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-20-480-007.000-026	R	Moran, Dennis D I & Cecilia	288,200.00	288,200.00	278,051.00	10,149.00
45	45-07-20-480-009.000-026	R	Allard Rental Corporation	299,800.00	299,800.00	299,800.00	0.00
45	45-07-20-480-012.000-026	R	A G Properties	213,200.00	213,200.00	213,200.00	0.00
45	45-07-20-484-007.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-20-484-008.000-026	R	A G PROPERTIES	260,800.00	260,800.00	260,800.00	0.00
45	45-07-20-484-009.000-026	R	Curfin Property Holding Inc	365,500.00	365,500.00	365,457.00	43.00
45	45-07-21-151-003.000-026	R	Highland Plaza Improvement, LLC	839,900.00	839,900.00	658,551.00	181,349.00
45	45-07-21-151-004.000-026	R	Highland Plaza Improvement, LLC	4,222,400.00	4,222,400.00	4,222,400.00	0.00
45	45-07-21-151-005.000-026	R	UP Improvement, LLC	1,281,100.00	1,281,100.00	1,281,100.00	0.00
45	45-07-21-151-006.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-151-007.000-026	R	Northern Indiana Public Service Co	400.00	400.00	400.00	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	7,729,700.00	7,729,700.00	7,729,700.00	0.00
45	45-07-21-301-002.000-026	R	Mitrakis, Vasiliki Declaration of Trust dtd 02/17/2000 & Andrew	512,900.00	512,900.00	479,175.00	33,725.00
45	45-07-21-301-003.000-026	R	Manthur Holdings, LLC	2,633,900.00	2,633,900.00	2,633,900.00	0.00
45	45-07-21-301-004.000-026	R	Best, Jeffrey M	168,300.00	77,145.00	77,145.00	0.00
45	45-07-21-301-005.000-026	R	WC Realty LLC	542,400.00	542,400.00	534,435.00	7,965.00
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	586,700.00	586,700.00	570,576.00	16,124.00
45	45-07-21-353-001.000-026	R	JG&AP Holding LLC	303,100.00	303,100.00	238,792.00	64,308.00
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	Indianapolis 8803-07 LLC	297,200.00	297,200.00	267,569.00	29,631.00
45	45-07-21-353-004.000-026	R	Boultais, Chris	304,200.00	304,200.00	252,174.00	52,026.00
45	45-07-21-353-005.000-026	R	Lake County Trust Company, as Trustee of the Tr#5613	604,200.00	604,200.00	604,200.00	0.00
45	45-07-21-353-006.000-026	R	Indiana Land Trust Company Trs under tr agree dtd 09/15/16 Tr	593,000.00	593,000.00	423,486.00	169,514.00
45	45-07-22-355-001.000-026	R	Lute, Carmen M	124,000.00	38,870.00	38,870.00	0.00
45	45-07-22-355-003.000-026	R	Nelson, Isaac V	152,100.00	66,615.00	66,615.00	0.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-22-355-004.000-026	R	Kortum, Beth L	193,700.00	93,655.00	93,655.00	0.00
45	45-07-22-355-005.000-026	R	Jones, Douglas	138,800.00	57,970.00	57,970.00	0.00
45	45-07-22-355-006.000-026	R	Palmer, Jill L	156,800.00	69,670.00	69,670.00	0.00
45	45-07-22-355-008.000-026	R	Safoora Inc	433,900.00	433,900.00	433,900.00	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	WEC 991-25 LLC	2,288,300.00	2,288,300.00	1,254,735.00	1,033,565.00
45	45-07-22-380-011.000-026	R	Rasmussen, Brad Keith & Judith Ann	131,300.00	19,355.00	19,355.00	0.00
45	45-07-22-380-012.000-026	R	Culbertson, Phillip J & Maria C h&w	144,100.00	61,415.00	61,415.00	0.00
45	45-07-22-380-013.000-026	R	Yingling, Paul A	44,100.00	44,100.00	44,100.00	0.00
45	45-07-22-380-014.000-026	R	Kovera, Michael C & Pamala E Trs of Kovera Liv Tr dtd 2/16/11	121,900.00	121,900.00	121,900.00	0.00
45	45-07-22-380-015.000-026	R	Mears, David E & Kathleen M Walsh-Mears H&W	116,400.00	116,400.00	102,511.00	13,889.00
45	45-07-22-380-016.000-026	R	Livchitz, Ella	170,500.00	81,575.00	81,575.00	0.00
45	45-07-22-380-017.000-026	R	Phakovich, Thomas E & Darlene L	206,800.00	102,170.00	102,170.00	0.00
45	45-07-22-380-020.000-026	R	Komyatte, Jude & Catherine H&W	209,200.00	134,285.00	134,285.00	0.00
45	45-07-22-380-021.000-026	R	Komyatte, Jude & Catherine H&W	20,900.00	20,900.00	20,900.00	0.00
45	45-07-22-381-001.000-026	R	Filler Scott & Cheryl Filler h&w	184,000.00	184,000.00	176,965.00	7,035.00
45	45-07-22-451-034.000-026	R	Wall, Brian W & Kelly	180,600.00	88,140.00	88,140.00	0.00
45	45-07-22-451-035.000-026	R	Rakozy Joint Revoc Tr Agree dtd 08/05/15 (1/2 int) (Brian McI	336,100.00	186,285.00	186,285.00	0.00
45	45-07-22-451-036.000-026	R	Rakozy Joint Revoc Tr Agree dtd 08/05/15 (1/2 int) (Brian McI	251,400.00	251,400.00	241,504.00	9,896.00
45	45-07-22-451-037.000-026	R	Binner, Stephen D	217,700.00	109,815.00	109,815.00	0.00
45	45-07-22-451-038.000-026	R	Miller, Vernon C & Julia F h&w	167,700.00	76,755.00	76,755.00	0.00
45	45-07-22-451-040.000-026	R	Preiss, Steve & Ann	180,100.00	87,815.00	87,815.00	0.00
45	45-07-22-451-041.000-026	R	Natelborg, James A & Robin D h&w	239,600.00	123,490.00	123,490.00	0.00
45	45-07-22-455-011.000-026	R	Herak Realty LLC	233,800.00	233,800.00	201,192.00	32,608.00
45	45-07-22-455-012.000-026	R	Hixon Home Improvement Co Inc	170,700.00	170,700.00	126,603.00	44,097.00
45	45-07-22-455-013.000-026	R	BKO Properties LLC	246,700.00	246,700.00	199,633.00	47,067.00
45	45-07-22-456-012.000-026	R	Highland, Water Department	0.00	0.00	0.00	0.00
45	45-07-22-476-012.000-026	R	Melenius, Raymond E & Malenius, Carol D J/T with R/S	300.00	300.00	300.00	0.00
45	45-07-22-479-001.000-026	R	Krieter, Charles R & Paula A	157,000.00	69,800.00	69,800.00	0.00
45	45-07-22-479-002.000-026	R	St George Enterprises LLC	167,200.00	167,200.00	128,696.00	38,504.00
45	45-07-22-479-003.000-026	R	Austgen, Joan	159,100.00	159,100.00	146,313.00	12,787.00
45	45-07-22-479-004.000-026	R	Bank Of Highland Tr Tr 13 3026	187,600.00	187,600.00	187,600.00	0.00
45	45-07-22-479-005.000-026	R	Emmanoelides, John & Maria	287,300.00	287,300.00	194,816.00	92,484.00
45	45-07-22-479-006.000-026	R	Baxter Printing Inc	217,800.00	217,800.00	185,278.00	32,522.00
45	45-07-22-479-018.000-026	R	Grimmer, Lawrence	327,300.00	327,300.00	327,300.00	0.00
45	45-07-22-479-019.000-026	R	Les, Estelle Trs of the Leon Les & Estelle Les Revoc Trust	282,900.00	282,900.00	219,990.00	62,910.00
45	45-07-22-479-020.000-026	R	Les, Estelle Trs of the Leon Les & Estelle Les Revoc Trust	764,300.00	764,300.00	522,521.00	241,779.00
45	45-07-22-479-024.000-026	R	OLB LLC	397,800.00	397,800.00	355,000.00	42,800.00
45	45-07-22-479-025.000-026	R	Peoples Bank SB	1,171,600.00	399,125.00	338,028.00	61,097.00
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	M A Properties VIII LLC	933,300.00	933,300.00	831,439.00	101,861.00
45	45-07-27-202-009.000-026	R	JSM Powerhouse Holdings LLC	564,100.00	564,100.00	271,138.00	292,962.00
45	45-07-27-226-001.000-026	R	First Christian Reformed Ch Et Al	200.00	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	45-07-27-226-007.000-026	R	3820 Ridge Road LLC	362,100.00	362,100.00	356,399.00	5,701.00
45	45-07-27-226-008.000-026	R	Sandrick, Thomas B & Arleen V Sandrick H & W	483,800.00	483,800.00	483,800.00	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	479,000.00	479,000.00	439,660.00	39,340.00
45	45-07-27-228-026.000-026	R	Hydraulic Resources LLC	305,300.00	305,300.00	305,300.00	0.00
45	45-07-27-228-029.000-026	R	McDonald's Real Estate Company	1,131,200.00	1,131,200.00	991,657.00	139,543.00
45	45-07-27-228-031.000-026	R	High RE 3940 LLC	1,243,100.00	934,860.00	591,804.00	343,056.00
45	45-07-27-232-008.000-026	R	Contreras, Juan A & Gladys	139,200.00	58,580.00	58,580.00	0.00
45	45-07-27-232-009.000-026	R	Contreras, Juan A & Gladys h&w T/E	217,400.00	217,400.00	217,400.00	0.00
45	45-07-27-277-010.000-026	R	Berrones, Barbara A	114,500.00	42,175.00	42,175.00	0.00
45	45-07-27-277-010.000-026	R	Bell, Christine L	115,800.00	43,265.00	43,265.00	0.00
45	45-07-27-354-008.000-026	R	K & J Investments Groups LLC-S	549,900.00	549,900.00	545,792.00	4,108.00
45	45-07-27-354-009.000-026	R	Sharma, Rakesh Kumar	136,900.00	136,900.00	136,900.00	0.00
45	45-07-27-354-010.000-026	R	Space Fuels Inc	379,500.00	379,500.00	379,500.00	0.00
45	45-07-27-356-006.000-026	R	Lorain Apartments LLC	703,600.00	703,600.00	703,600.00	0.00
45	45-07-27-356-007.000-026	R	Amptmotors LLC	123,000.00	123,000.00	120,311.00	2,689.00
45	45-07-27-356-008.000-026	R	Gladish Enterprizes LLC	45,700.00	45,700.00	45,700.00	0.00
45	45-07-27-356-009.000-026	R	Gladish Enterprizes LLC	488,800.00	488,800.00	488,800.00	0.00
45	45-07-27-358-016.000-026	R	Malloy, Timothy O & Colleen A Malloy Trs in Tr under the Tim	302,000.00	302,000.00	297,452.00	4,548.00
45	45-07-27-358-017.000-026	R	Singh, Ajit	251,300.00	251,300.00	250,853.00	447.00
45	45-07-27-358-018.000-026	R	Highland Square LLC	597,200.00	597,200.00	597,200.00	0.00
45	45-07-27-358-019.000-026	R	Highland Square LLC	386,000.00	386,000.00	386,000.00	0.00
45	45-07-27-358-020.000-026	R	Highland Square LLC	175,500.00	175,500.00	175,500.00	0.00
45	45-07-27-358-022.000-026	R	Sylvan Landan Indiana Holding LLC	1,276,800.00	1,276,800.00	356,506.00	920,294.00
45	45-07-27-376-001.000-026	R	De Young, Philip L & Pamela A De Young as Trs of Tr dated 9-	637,100.00	637,100.00	637,100.00	0.00
45	45-07-27-376-002.000-026	R	D Hoyda Properties LLC	435,700.00	435,700.00	435,700.00	0.00
45	45-07-27-376-003.000-026	R	Karahalios, James & Maris	162,300.00	162,300.00	162,300.00	0.00
45	45-07-27-377-008.000-026	R	Jmmci, LLC	452,100.00	452,100.00	438,355.00	13,745.00
45	45-07-27-377-009.000-026	R	3447 45th Street LLC	384,300.00	384,300.00	384,300.00	0.00
45	45-07-27-454-037.000-026	R	Browning, Kristie A & Andrew J Schlosser	221,400.00	111,660.00	111,660.00	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 Enterprizes LLC	374,700.00	374,700.00	354,691.00	20,009.00
45	45-07-27-454-042.000-026	R	Aalaej, Behzad & Sophie h&w	335,900.00	335,900.00	325,542.00	10,358.00
45	45-07-27-454-043.000-026	R	Highland Clinics Properties LLC	213,800.00	213,800.00	173,328.00	40,472.00
45	45-07-27-476-002.000-026	R	Scheeringa, Kenneth D & Sandra M Trs u/t/a dtd 12/15/09 know	173,500.00	173,500.00	173,500.00	0.00
45	45-07-27-476-003.000-026	R	SCP 2006-C23-048 LLC.	3,319,200.00	3,319,200.00	3,319,200.00	0.00
45	45-07-27-476-004.000-026	R	Citizens Financial Services	679,900.00	679,900.00	679,900.00	0.00
45	45-07-27-476-007.000-026	R	Griffland Center Inc	6,581,600.00	6,581,600.00	3,995,146.00	2,586,454.00
45	45-07-28-101-001.000-026	R	Hobart Commons LLC	387,000.00	387,000.00	387,000.00	0.00
45	45-07-28-101-002.000-026	R	Kooistra, Sadie Tr	522,000.00	522,000.00	510,720.00	11,280.00
45	45-07-28-101-003.000-026	R	Goulas Inc	144,300.00	144,300.00	144,300.00	0.00
45	45-07-28-101-004.000-026	R	Goulas Inc	216,800.00	216,800.00	216,800.00	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	271,200.00	271,200.00	271,200.00	0.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-28-105-002.000-026	R	Lake County Trust Company Tr #P-3911	360,500.00	360,500.00	351,324.00	9,176.00
45	45-07-28-105-003.000-026	R	Lake County Trust Co Tr 3393	682,600.00	682,600.00	682,600.00	0.00
45	45-07-28-105-004.000-026	R	9013 Indianapolis Boulevard LLC	477,400.00	477,400.00	477,400.00	0.00
45	45-07-28-106-001.000-026	R	Lake County Trust Company Tr #P-3911	356,400.00	353,400.00	324,677.00	28,723.00
45	45-07-28-106-002.000-026	R	Lake County Trust Company Tr #P-3911	378,200.00	378,200.00	378,200.00	0.00
45	45-07-28-106-003.000-026	R	Lake County Trust Company Tr #P-3911	370,000.00	370,000.00	370,000.00	0.00
45	45-07-28-106-005.000-026	R	Lake County Trust Company Tr #P-3911	327,200.00	327,200.00	324,627.00	2,573.00
45	45-07-28-151-001.000-026	R	AMKF LLC	537,600.00	537,600.00	500,127.00	37,473.00
45	45-07-28-151-002.000-026	R	Van Bor Corporation	824,300.00	824,300.00	824,300.00	0.00
45	45-07-28-151-005.000-026	R	Mc Donalds Corporation	1,587,600.00	1,587,600.00	1,147,584.00	440,016.00
45	45-07-28-151-007.000-026	R	Sleewone Properties LLC	1,200,500.00	1,200,500.00	1,103,713.00	96,787.00
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	Alfa Properties LLC	899,300.00	899,300.00	899,300.00	0.00
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	INDYBLVDPROP LLC	539,600.00	539,600.00	407,315.00	132,285.00
45	45-07-28-151-012.000-026	R	Highland Auto Place LLC	478,600.00	478,600.00	374,872.00	103,728.00
45	45-07-28-151-031.000-026	R	O'Reilly Automotive Stores Inc	1,201,800.00	1,201,800.00	598,109.00	603,691.00
45	45-07-28-301-003.000-026	R	Nowakowski, Edward	102,900.00	38,660.00	38,660.00	0.00
45	45-07-28-301-004.000-026	R	Nowakowski, Edward	126,000.00	126,000.00	126,000.00	0.00
45	45-07-28-301-018.000-026	R	Palm Lake Holdings Inc	807,500.00	807,500.00	225,469.00	582,031.00
45	45-07-28-304-001.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse retains his int	396,800.00	396,800.00	369,454.00	27,346.00
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	420,300.00	420,300.00	406,735.00	13,565.00
45	45-07-28-304-004.000-026	R	Realty Income Properties 5 LLC	784,200.00	784,200.00	693,079.00	91,121.00
45	45-07-28-304-011.000-026	R	C J P Corp	700,800.00	700,800.00	669,114.00	31,686.00
45	45-07-28-304-012.000-026	R	Druktenis Realty LP	389,400.00	389,400.00	370,674.00	18,726.00
45	45-07-28-351-001.000-026	R	Kabira Realty LLC	510,200.00	510,200.00	510,200.00	0.00
45	45-07-28-351-002.000-026	R	Kabira Realty LLC	261,000.00	261,000.00	261,000.00	0.00
45	45-07-28-351-003.000-026	R	North Star Trust Company Tr #6774-LT	1,432,900.00	1,432,900.00	1,343,833.00	89,067.00
45	45-07-28-351-004.000-026	R	Baldi-Hoobyar Equities Indiana LLC	2,032,400.00	1,630,680.00	1,372,518.00	258,162.00
45	45-07-28-351-005.000-026	R	Baldi-Hoobyar Equities Indiana LLC	441,700.00	361,380.00	361,380.00	0.00
45	45-07-28-351-006.000-026	R	Baldi-Hoobyar Equities Indiana LLC	177,800.00	174,680.00	174,680.00	0.00
45	45-07-28-351-007.000-026	R	Illiana Islamic Association	248,700.00	0.00	0.00	0.00
45	45-07-28-351-008.000-026	R	Duke of Oil LTD (The)	360,500.00	360,500.00	332,490.00	28,010.00
45	45-07-28-351-009.000-026	R	Illiana Islamic Association	178,800.00	0.00	0.00	0.00
45	45-07-28-351-012.000-026	R	GSM Group LLC	354,300.00	354,300.00	354,300.00	0.00
45	45-07-28-351-015.000-026	R	Sapp, Robert A & Joanne Sapp Trs under the Sapp Family Trust	153,900.00	67,785.00	67,785.00	0.00
45	45-07-28-351-016.000-026	R	Whitmore, Richard M & Cynthia C	153,400.00	67,670.00	67,670.00	0.00
45	45-07-28-351-019.000-026	R	The North American Islamic Trust	765,600.00	0.00	0.00	0.00
45	45-07-28-351-020.000-026	R	Highland Islamic Center, LLC	2,541,600.00	0.00	0.00	0.00
45	45-07-28-351-021.000-026	R	Ahmed, Nasir U	374,800.00	374,800.00	374,800.00	0.00
45	45-07-28-351-023.000-026	R	Azarn, M. Musa & Assiya B Azam h&w	165,100.00	75,065.00	75,065.00	0.00
45	45-07-28-351-024.000-026	R	Zarris, Gary M & Penny A Zarris H & W as T/E	168,900.00	77,535.00	77,535.00	0.00
45	45-07-28-351-025.000-026	R	Ditola, Daniel & Ditola, Mary, as Trustees of Ditola Declaration	571,000.00	571,000.00	571,000.00	0.00
45	45-07-28-351-028.000-026	R	Ganser Automotive Service & Repair, Inc.	511,500.00	511,500.00	511,500.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-28-351-029.000-026	R	Druktenis Realty LP	239,600.00	239,600.00	209,824.00	29,776.00
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	122,700.00	122,700.00	122,700.00	0.00
45	45-07-28-352-017.000-026	R	Allen & Allen, LLC	363,000.00	363,000.00	327,501.00	35,499.00
45	45-07-28-352-018.000-026	R	Lake County Trust Company Tr #P-3213	272,600.00	272,600.00	272,600.00	0.00
45	45-07-28-377-007.000-026	R	CLK Investments LLC	893,600.00	893,600.00	724,144.00	169,456.00
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	781,400.00	749,470.00	384,279.00	365,191.00
45	45-07-28-377-010.000-026	R	J P Ventures Inc	362,300.00	362,300.00	350,400.00	11,900.00
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	386,603.00	5,197.00
45	45-07-28-377-013.000-026	R	Sandoval, Walter F & Glenda J h&w T/E (undiv 1/3rd inter) & (	450,900.00	450,900.00	427,936.00	22,964.00
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	Enro Marketing Co	615,700.00	615,700.00	499,351.00	116,349.00
45	45-07-28-453-026.000-026	R	JP Bell LLC	147,400.00	147,400.00	147,400.00	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.	97,200.00	97,200.00	85,372.00	11,828.00
45	45-07-28-454-023.000-026	R	Rizzo, Frank A & Brenda J Trs u/t/a known as Frank A & Brend	161,800.00	161,800.00	161,800.00	0.00
45	45-07-28-454-024.000-026	R	Lake County Trust Company Tr #5843	934,400.00	934,400.00	903,897.00	30,503.00
45	45-07-28-454-026.000-026	R	Haddadin, Isam & Nadia h&w	172,000.00	172,000.00	172,000.00	0.00
45	45-07-28-454-027.000-026	R	Haddadin, Isam & Nadia h&w	219,700.00	219,700.00	181,138.00	38,562.00
45	45-07-28-454-032.000-026	R	Keith Hoogland Limited Partnership	497,900.00	497,900.00	497,900.00	0.00
45	45-07-28-479-008.000-026	R	Breger, Russell D & Maria Ruiz	177,600.00	177,600.00	84,030.00	0.00
45	45-07-28-479-015.000-026	R	OVMI Holdings LLC	179,800.00	179,800.00	179,800.00	0.00
45	45-07-28-480-006.000-026	R	DOMI LLC	421,700.00	421,700.00	421,700.00	0.00
45	45-07-28-480-013.000-026	R	Angotti, Vincent J & Patti h&w	228,700.00	228,700.00	218,681.00	10,019.00
45	45-07-28-480-014.000-026	R	Kime Properties LLC	183,200.00	183,200.00	177,917.00	5,283.00
45	45-07-28-480-015.000-026	R	SANTINO, LORETTA	173,900.00	173,900.00	71,305.00	0.00
45	45-07-28-481-011.000-026	R	Shelton, Michael J & Barbara J Shelton	200.00	200.00	200.00	0.00
45	45-07-28-481-012.000-026	R	Else Management Company an Illinois Corporation	225,600.00	225,600.00	224,620.00	980.00
45	45-07-28-481-013.000-026	R	Learning Center Inc	224,100.00	224,100.00	210,448.00	13,652.00
45	45-07-28-481-014.000-026	R	Merex, LLC	697,400.00	697,400.00	697,400.00	0.00
45	45-07-28-481-015.000-026	R	Nielsen, Michael and Michele Nielsen H & W	184,300.00	184,300.00	184,300.00	0.00
45	45-07-29-230-011.000-026	R	Family Express Corporation	1,849,500.00	1,849,500.00	1,025,596.00	823,904.00
45	45-07-29-230-012.000-026	R	DJB Management LLC	291,000.00	291,000.00	288,564.00	2,436.00
45	45-07-29-230-013.000-026	R	DJB Management LLC	136,600.00	136,600.00	136,600.00	0.00
45	45-07-29-230-014.000-026	R	Samara, Jawad N	392,000.00	392,000.00	392,000.00	0.00
45	45-07-29-233-005.000-026	R	Lewis Medical Properties LLC	345,000.00	345,000.00	345,000.00	0.00
45	45-07-29-233-006.000-026	R	KMV3Holdings LLC	349,000.00	349,000.00	323,902.00	25,098.00
45	45-07-29-233-007.000-026	R	Respite Care Services Inc	449,900.00	449,900.00	0.00	0.00
45	45-07-29-233-008.000-026	R	Kendra, Mark S	359,900.00	359,900.00	359,900.00	0.00
45	45-07-29-233-009.000-026	R	RTC 9010 LLC	536,200.00	536,200.00	425,127.00	111,073.00
45	45-07-29-279-002.000-026	R	Centier Bank	703,700.00	703,700.00	689,436.00	14,264.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
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	362,100.00	362,100.00	357,826.00	4,274.00
45	45-07-29-279-026.000-026	R	Richardson, Gary	296,300.00	296,300.00	296,300.00	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	772,700.00	772,700.00	763,063.00	9,637.00
45	45-07-29-279-031.000-026	R	THEOS LLC	771,300.00	771,300.00	751,226.00	20,074.00
45	45-07-29-279-032.000-026	R	The Lyle J. Fraleigh Revocable Trust Dtd 11/6/96 , an un-divided	882,400.00	882,400.00	826,511.00	55,889.00
45	45-07-29-279-033.000-026	R	Peoples, Fed Sav & Loan Tr 5009	483,500.00	483,500.00	483,500.00	0.00
45	45-07-29-279-034.000-026	R	Rinky Real Estate Corporation	669,900.00	669,900.00	452,894.00	217,006.00
45	45-07-29-279-035.000-026	R	Peoples Federal Savings And Loan Association Tr#5009	624,600.00	624,600.00	506,846.00	117,754.00
45	45-07-29-279-036.000-026	R	Indiana Land Trust Company Tr u/t/a dtd 9/16/14 known as Tr #	2,166,800.00	2,166,800.00	2,143,915.00	22,885.00
45	45-07-29-428-014.000-026	R	WALKER, MICHAEL J	346,100.00	346,100.00	327,569.00	18,531.00
45	45-07-29-428-015.000-026	R	9318 Enterprises Inc	707,600.00	707,600.00	574,659.00	132,941.00
45	45-07-29-428-016.000-026	R	Philis, Haris	614,600.00	614,600.00	577,912.00	36,688.00
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	358,973.00	255,827.00
45	45-07-29-430-005.000-026	R	Dal Santo Kolodziej Partners LLC	591,700.00	591,700.00	591,700.00	0.00
45	45-07-29-430-006.000-026	R	Lake County Trust Company Trs under Tr Agree dtd 12/27/12 ki	287,200.00	287,200.00	285,485.00	1,715.00
45	45-07-29-430-013.000-026	R	Monro Muffler Brake Inc	367,800.00	367,800.00	367,800.00	0.00
45	45-07-29-430-014.000-026	R	Tasha, Bailey Brandy & Ben Group	256,100.00	256,100.00	256,100.00	0.00
45	45-07-29-458-001.000-026	R	Prairie Square LLC	14,130,100.00	14,130,100.00	4,481,943.00	9,648,157.00
45	45-07-29-476-004.000-026	R	Fifth Third Bank	858,700.00	858,700.00	731,605.00	127,095.00
45	45-07-29-476-006.000-026	R	Mira Highland, Inc.	415,600.00	415,600.00	415,600.00	0.00
45	45-07-29-476-007.000-026	R	Dorai Properties LLC	207,100.00	207,100.00	183,487.00	23,613.00
45	45-07-29-476-008.000-026	R	Dal Santo, James S & Patricia L h&w	161,500.00	161,500.00	138,918.00	22,582.00
45	45-07-29-476-011.000-026	R	Levin, Barry A (Barry Levin retains int)	538,200.00	538,200.00	535,576.00	2,624.00
45	45-07-29-476-012.000-026	R	Styliades, Tr 1	2,407,000.00	2,407,000.00	2,149,227.00	257,773.00
45	45-07-29-476-013.000-026	R	Seida Real Estate Holdings LLC	399,000.00	399,000.00	399,000.00	0.00
45	45-07-29-476-014.000-026	R	GJ 9610, LLC an Indiana Limited Liability Company	396,200.00	396,200.00	380,047.00	16,153.00
45	45-07-29-476-017.000-026	R	Lake County Trust Company Tr u/t/a dtd 12/27/12 known as Tr #	366,800.00	366,800.00	366,800.00	0.00
45	45-07-29-476-018.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und	77,100.00	77,100.00	22,076.00	55,024.00
45	45-07-29-477-004.000-026	R	Zajac Jerome F and Susan M. H&W	225,400.00	225,400.00	216,311.00	9,089.00
45	45-07-29-477-005.000-026	R	Legacy Group Properties LLC	342,900.00	342,900.00	342,900.00	0.00
45	45-07-29-477-006.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und	6,600.00	6,600.00	6,600.00	0.00
45	45-07-29-477-007.000-026	R	Korczak, Joel R Living Trust dtd 09/03/08	525,600.00	525,600.00	510,082.00	15,518.00
45	45-07-29-477-008.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und	254,400.00	254,400.00	244,179.00	10,221.00
45	45-07-29-477-009.000-026	R	Chiang, I Ping & Hsia h&w	343,300.00	343,300.00	342,031.00	1,269.00
45	45-07-29-477-011.000-026	R	Heidner Properties Inc	486,600.00	486,600.00	447,159.00	39,441.00
45	45-07-29-477-012.000-026	R	Bustamante, Charles A. & Doreen M. (H&W)	170,200.00	170,200.00	53,420.00	0.00
45	45-07-29-477-014.000-026	R	K&M Halum Properties, LLC	262,100.00	262,100.00	73,183.00	188,917.00
45	45-07-32-201-001.000-026	R	Porte De L'eau Plaza LLC	1,795,900.00	1,795,900.00	1,505,151.00	290,749.00
45	45-07-32-201-002.000-026	R	Porte De L'eau Plaza LLC	1,372,300.00	1,372,300.00	1,186,216.00	186,084.00
45	45-07-32-204-001.000-026	R	Porte De L'eau Plaza LLC	1,358,100.00	1,358,100.00	1,358,100.00	0.00
45	45-07-32-204-002.000-026	R	Porte De L'eau Plaza LLC	1,833,600.00	1,833,600.00	1,697,488.00	136,112.00
45	45-07-32-226-006.000-026	R	Sivam, Subbiah	139,300.00	139,300.00	120,978.00	18,322.00
45	45-07-32-227-001.000-026	R	Lake County Trust Company Tr #5626 dtd 2/23/05	321,800.00	318,800.00	305,732.00	13,068.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-32-227-002.000-026	R	R I C 26 Ltd	504,800.00	504,800.00	504,800.00	0.00
45	45-07-32-227-003.000-026	R	Sarah's Property Management, LLC	767,000.00	767,000.00	767,000.00	0.00
45	45-07-32-227-004.000-026	R	Indiana Grocery Group LLC	2,763,900.00	2,389,300.00	2,264,187.00	125,113.00
45	45-07-32-227-006.000-026	R	Christenson, Milford P & Dale R Christenson Sr Trustees	5,925,200.00	5,925,200.00	4,187,604.00	1,737,596.00
45	45-07-32-227-008.000-026	R	Bosak Land Co Llc	1,888,300.00	1,888,300.00	1,888,300.00	0.00
45	45-07-32-228-001.000-026	R	O'Donnell, Robert L & Carole h&w	161,100.00	72,465.00	72,465.00	0.00
45	45-07-32-228-002.000-026	R	Kacmarzewski, Carol M	158,700.00	70,905.00	70,905.00	0.00
45	45-07-32-228-003.000-026	R	Stefano Sharon M	161,500.00	72,725.00	72,725.00	0.00
45	45-07-32-228-004.000-026	R	Tauber, Pamela R	161,500.00	72,725.00	72,725.00	0.00
45	45-07-32-228-005.000-026	R	Boost, Grant A	163,700.00	74,155.00	74,155.00	0.00
45	45-07-32-228-006.000-026	R	Kelyka, Kathleen M	162,700.00	76,505.00	76,505.00	0.00
45	45-07-32-228-007.000-026	R	Svolos, Konstantinos S & Haido	291,500.00	144,745.00	144,745.00	0.00
45	45-07-32-228-009.000-026	R	De Boer, James Revoc Living Tr Agree dtd 06/16/93	546,000.00	546,000.00	504,187.00	41,813.00
45	45-07-32-228-010.000-026	R	Cyrus, Ruth B	447,100.00	447,100.00	447,100.00	0.00
45	45-07-32-229-001.000-026	R	Linden Property, Inc.	518,200.00	518,200.00	518,200.00	0.00
45	45-07-32-229-002.000-026	R	Excite LLC	2,175,100.00	2,175,100.00	1,743,431.00	431,669.00
45	45-07-32-230-002.000-026	R	Rantom Development, Inc.	179,000.00	179,000.00	156,440.00	22,560.00
45	45-07-33-101-001.000-026	R	First Bank Of Whiting Tr 1795	743,600.00	743,600.00	640,103.00	103,497.00
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 Kroosy	293,600.00	293,600.00	285,239.00	8,361.00
45	45-07-33-101-004.000-026	R	Lake County Tr Co Tr 1895	2,623,300.00	2,623,300.00	2,234,431.00	388,869.00
45	45-07-33-101-005.000-026	R	Druktenis Realty LP	1,878,500.00	1,782,700.00	1,706,758.00	75,942.00
45	45-07-33-101-006.000-026	R	Krooswyk, Henrietta P & Terry L. Krooswyk Co-Trs of Krooswyk	224,100.00	224,100.00	224,100.00	0.00
45	45-07-33-101-008.000-026	R	Druktenis Realty, L.P.	173,300.00	173,300.00	48,388.00	124,912.00
45	45-07-33-102-001.000-026	R	Peoples, Fed Sav & Loan Assn Tr 6018	1,122,500.00	1,122,500.00	1,073,119.00	49,381.00
45	45-07-33-102-002.000-026	R	Renwald, Thomas J Tr Tr Et Al	272,300.00	272,300.00	242,287.00	30,013.00
45	45-07-33-102-003.000-026	R	Commercial Vans Inc (04/22/14)	94,500.00	94,500.00	94,478.00	22.00
45	45-07-33-102-004.000-026	R	Hutchinson, Ronald D & Barbara K	139,300.00	136,300.00	126,346.00	9,954.00
45	45-07-33-102-005.000-026	R	Wolski, William G	168,600.00	168,600.00	156,066.00	12,534.00
45	45-07-33-102-006.000-026	R	VTC Properties LLC	320,700.00	320,700.00	242,719.00	77,981.00
45	45-07-33-102-007.000-026	R	GSM Group, LLC	351,700.00	351,700.00	309,844.00	41,856.00
45	45-07-33-102-008.000-026	R	Czaja, Gregory M & Martha K	178,700.00	178,700.00	178,700.00	0.00
45	45-07-33-102-009.000-026	R	Krooswyk Brothers Llc	653,000.00	653,000.00	574,954.00	78,046.00
45	45-07-33-102-010.000-026	R	Skurka Properties, LLC	1,932,700.00	1,932,700.00	1,932,700.00	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	1,994,400.00	1,994,400.00	1,321,420.00	672,980.00
45	45-07-33-103-002.000-026	R	Tilner, John A & Cheron L H & W	496,300.00	496,300.00	495,392.00	908.00
45	45-07-33-126-001.000-026	R	Pilgrim Financing LLC	74,400.00	74,400.00	74,400.00	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	80,500.00	80,500.00	80,500.00	0.00
45	45-07-33-126-004.000-026	R	Perko, Mary (a Life Estate) [Mary A Perko & Bernadine C Perk	177,300.00	85,995.00	85,995.00	0.00
45	45-07-33-126-006.000-026	R	Molnar, Robert L & Betty	132,500.00	56,875.00	56,875.00	0.00
45	45-07-33-126-007.000-026	R	Hammond IN Merged Branch 580 NA of Letter Carriers of the I	119,900.00	119,900.00	119,900.00	0.00
45	45-07-33-126-008.000-026	R	Sundance Properties Midwest Alpha	145,300.00	145,300.00	145,300.00	0.00
45	45-07-33-126-009.000-026	R	Soto, Ruben V and Martha as H&W	179,100.00	84,165.00	84,165.00	0.00



County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-33-126-011.000-026	R	Acorn Enterprises, LLC	231,300.00	231,300.00	205,647.00	25,653.00
45	45-07-33-126-012.000-026	R	First Financial Bank, N.A.	137,900.00	137,900.00	137,900.00	0.00
45	45-07-33-126-013.000-026	R	First Financial Bank, N.A.	150,200.00	150,200.00	150,200.00	0.00
45	45-07-33-126-014.000-026	R	Sand Ridge Bank	914,300.00	914,300.00	914,300.00	0.00
45	45-07-33-126-017.000-026	R	Colby Commons, LLC	488,900.00	488,900.00	429,558.00	59,342.00
45	45-07-33-126-018.000-026	R	Wojcik, Robert J & June D	124,800.00	124,800.00	124,800.00	0.00
45	45-07-33-151-001.000-026	R	Movers World LLC	402,100.00	402,100.00	274,269.00	127,831.00
45	45-07-33-151-002.000-026	R	Royco Leasing	213,200.00	213,200.00	205,466.00	7,734.00
45	45-07-33-151-003.000-026	R	Baker, Larry L & Frederick T/C	347,600.00	347,600.00	347,600.00	0.00
45	45-07-33-151-004.000-026	R	TOA, LLC	496,900.00	496,900.00	489,274.00	7,626.00
45	45-07-33-151-005.000-026	R	Blackard, Carl A & Roberta L Blackard Trs of the CRB Revoc T	179,600.00	179,600.00	168,723.00	10,877.00
45	45-07-33-151-006.000-026	R	Wright, John A	144,900.00	144,900.00	144,900.00	0.00
45	45-07-33-151-007.000-026	R	Wright, John A	139,100.00	139,100.00	98,203.00	40,897.00
45	45-07-33-151-008.000-026	R	Lawhorn, Jerry & Marie h&w	255,400.00	255,400.00	255,400.00	0.00
45	45-07-33-151-010.000-026	R	Sheet Metal Services Inc	167,600.00	167,600.00	166,778.00	822.00
45	45-07-33-151-011.000-026	R	Sheet Metal Services Inc	178,800.00	178,800.00	170,136.00	8,664.00
45	45-07-33-151-012.000-026	R	Sheet Metal Services Inc	139,700.00	139,700.00	137,985.00	1,715.00
45	45-07-33-151-013.000-026	R	Turan Liv Tr dtd 6/18/15 (Yucel & Nalan Turan R/L)	186,900.00	186,900.00	164,390.00	22,510.00
45	45-07-33-151-014.000-026	R	Messana Family Limited Partnership (The)	519,700.00	519,700.00	491,092.00	28,608.00
45	45-07-33-151-015.000-026	R	Grimler, Gary	461,000.00	461,000.00	298,341.00	162,659.00
45	45-07-33-151-016.000-026	R	GGRN Properties LLC	388,000.00	388,000.00	308,916.00	79,084.00
45	45-07-33-152-001.000-026	R	SP, LLC	581,400.00	581,400.00	569,687.00	11,713.00
45	45-07-33-152-002.000-026	R	Henn, Jennifer	476,000.00	476,000.00	476,000.00	0.00
45	45-07-33-152-003.000-026	R	MDS Group LLC	160,900.00	160,900.00	160,900.00	0.00
45	45-07-33-152-004.000-026	R	MDS Group LLC	5,900.00	5,900.00	1,719.00	4,181.00
45	45-07-33-152-005.000-026	R	MDS Group LLC	477,200.00	477,200.00	391,376.00	85,824.00
45	45-07-33-152-006.000-026	R	Taylor, Kevin J & Michaeline T h&w	152,900.00	152,900.00	119,758.00	33,142.00
45	45-07-33-152-007.000-026	R	Stevenson, Richard W	233,800.00	233,800.00	186,322.00	47,478.00
45	45-07-33-152-008.000-026	R	Vankooten, Robert	139,000.00	139,000.00	119,690.00	19,310.00
45	45-07-33-152-010.000-026	R	F & L Enterprises	177,700.00	174,700.00	150,374.00	24,326.00
45	45-07-33-152-011.000-026	R	PPM Enterprises LLC	185,100.00	185,100.00	154,402.00	30,698.00
45	45-07-33-152-013.000-026	R	The Sieb Family Trust dtd 1/18/08	450,400.00	450,400.00	450,400.00	0.00
45	45-07-33-152-014.000-026	R	Movers World LLC	261,000.00	261,000.00	240,479.00	20,521.00
45	45-07-33-201-001.000-026	R	Wendy's Properties LLC	812,700.00	812,700.00	744,327.00	68,373.00
45	45-07-33-201-002.000-026	R	Sundi, Dibakar & Kabita h&w T/E	706,700.00	706,700.00	706,700.00	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	169,400.00	169,400.00	158,761.00	10,639.00
45	45-07-33-203-006.000-026	R	Coronado, Domingo and Sandra H & W	86,000.00	86,000.00	86,000.00	0.00
45	45-07-33-203-007.000-026	R	Garcia, Rafael Garcia	152,900.00	152,900.00	67,135.00	85,765.00
45	45-07-33-203-008.000-026	R	Smith, Thelma E & Diane L Ward	121,700.00	121,700.00	46,855.00	74,845.00
45	45-07-33-203-009.000-026	R	O'Day, Dennis R aka Dennis R O'Day Jr	161,600.00	161,600.00	72,790.00	88,810.00
45	45-07-33-203-010.000-026	R	Livingston, Frank	153,100.00	153,100.00	67,265.00	85,835.00
45	45-07-33-203-011.000-026	R	Jones, J Rod & Dr. Robert P Thornton as T/C	158,100.00	158,100.00	158,100.00	0.00
45	45-07-33-203-012.000-026	R	BKO Properties, LLC	184,100.00	184,100.00	169,144.00	14,956.00
45	45-07-33-203-021.000-026	R	Osan, John	215,000.00	215,000.00	215,000.00	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

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-33-226-002.000-026	R	Oesterle, Jeffrey J aka Jeff Oesterle	717,900.00	714,900.00	673,354.00	41,546.00
45	45-07-33-226-003.000-026	R	Stevenson, Jon E Sr Tr	532,600.00	532,600.00	474,274.00	58,326.00
45	45-07-33-226-004.000-026	R	DeRolf, Thomas W Trs of the Thomas W DeRolf Revoc Tr UA	556,400.00	556,400.00	494,607.00	61,793.00
45	45-07-33-230-001.000-026	R	Ocampo Medical Centers, LLC	863,000.00	863,000.00	856,080.00	6,920.00
45	45-07-33-230-002.000-026	R	Benevolent, & Protective Ord Elks	350,900.00	0.00	0.00	0.00
45	45-07-33-230-003.000-026	R	Apa Development Llc	850,300.00	850,300.00	850,300.00	0.00
45	45-07-33-376-001.000-026	R	Grimmer Family Ltd Prtshp.	6,000.00	6,000.00	2,144.00	3,856.00
45	45-07-33-376-002.000-026	R	Grimmer Family Ltd Prtshp.	1,500.00	1,500.00	491.00	1,009.00
45	45-07-33-376-003.000-026	R	Grimmer Family Ltd Prtshp.	1,211,500.00	1,211,500.00	806,298.00	405,202.00
45	45-07-33-376-004.000-026	R	Grimmer Family Ltd Prtshp.	277,400.00	277,400.00	249,304.00	28,096.00
45	45-07-33-376-011.000-026	R	Big Star Developments LLC	103,900.00	103,900.00	103,900.00	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 Prtshp.	2,109,800.00	2,109,800.00	1,141,840.00	967,960.00
45	45-07-33-376-014.000-026	R	Grimmer Family Ltd Prtshp.	1,611,600.00	1,611,600.00	1,552,626.00	58,974.00
45	45-07-33-376-015.000-026	R	Smith Brothers Realty II, LLC	928,400.00	928,400.00	928,400.00	0.00
Check				201,489,300.00	190,536,155.00	160,426,213.00	30,109,942.00

**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)  
2019 PAY 2020**



County	45	Parcel Number	45-07-32-480-001.000-026	Property Type Code	R	Taxpayer Name	CG Indiana Holdings LLC	Gross Assessed Value	8,069,800.00	Net Assessed Value	8,069,800	Base AV	456,250	Incremental AV	7,613,550.00
--------	----	---------------	--------------------------	--------------------	---	---------------	-------------------------	----------------------	--------------	--------------------	-----------	---------	---------	----------------	--------------

**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, 2020 and filed in 2021 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, and as treasurer of the redevelopment commission, all pursuant to IC 36-5-6 et seq. IC 36-7-14-8, to IC 36-7-14-8(b), and IC 36-7-14-13.



IN WITNESS WHEREOF, I hereunto set my hand and Corporate seal of the Town of Highland, Indiana this 22nd day of March 2021. 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).

Handwritten signature of Michael W. Griffin.

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