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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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August 11, 2025

L. Jeneé Trimble  
512 W. Graham Drive  
Bloomington, IN 47403  
Email: ljtrim03@gmail.com

Re: Final Determination: Complaint—Monroe County Assessor

Dear Ms. Trimble:

I am writing to provide a final determination for the complaint received on May 12, 2025, by the Department of Local Government Finance (“Department”), which you sent via email to Assessment Director Barry Wood.

A taxpayer who has reason to believe that an assessor or appraiser has violated Ind. Code § 6-1.1-35.7-3 or § 6-1.1-35.7-4(a) is able to submit a written complaint to the Department. The Department must respond in writing to such a complaint within thirty (30) days. The Department sent you its initial written response on May 30, 2025.

The complaint and many of the documents you submitted focused on harassment, bullying, and retaliation you claim to have experienced during or after the time you were employed in the Monroe County Assessor’s Office. As noted in the Department’s initial response to your complaint, Ind. Code § 6-1.1-35.7-4(c) states that the Department may not review a written complaint if it relates to a matter under appeal. The Department is aware that you and various Monroe County officials, including the Monroe County Assessor, are parties to an active civil tort case based on the same or similar allegations of harassment, bullying, and retaliation. Further, the Department is a creation of the Indiana General Assembly, and it has specifically delineated provisions which govern its duties and responsibilities but is also limited by those. The legislature granted the Department limited authority to receive and review complaints as described in Ind. Code § 6-1.1-35.7 *et seq.* For these reasons, the Department has not investigated your allegations of harassment, bullying, or retaliation.

Your complaint also alleged that the Monroe County Assessor’s Office, including Monroe County Assessor Judy Sharp, along with Shelly Jordan (Property Director), Joni Fishman (Nexus Group), and Jeff Shields (Nexus Group) (“Monroe County assessing officials”) engaged in the following assessment practices:

1. Sales are chased.
2. Ratio studies [are] manipulated.
3. Unplatted vacant land is assessed [with] homesites.
4. Mobile homes [that are] not on foundations are assessed as real property.
5. Residential land [classified under] 520 PCC [is] assessed with land type II.
6. Individuals [are] targeted.
7. Field reps are assessing their own property.
8. House Enrolled Act 1454 [is being violated] – homeowners are threatened that their assessed values could [rise] if they appeal.

The Department understood these allegations as a complaint that the Monroe County assessing officials engaged in conduct that could constitute a violation of one or more of the following provisions under Ind. Code § 6-1.1-35.7-3(b): communicating a report that the individual knows is misleading or fraudulent, communicating assessment results with the intent to mislead or defraud, knowingly permitting an employee or other person to communicate a misleading or fraudulent report, performing an assessment in a grossly negligent manner, or performing an assessment with bias.

After careful review and consideration, the Department finds no violation of the Indiana Code sections cited above.

### **Department Review**

The Department dedicated significant staff time and resources to consider your contentions. The complaint was assigned to the Assessment Division, overseen by Director Barry Wood. Assessment Field Representative Diane Jarosz collected and thoroughly reviewed the relevant information available to the Department and was assisted along the way by the Department's Legal Division.

After an initial review by the Department Assessment Division Director, Ms. Jarosz contacted you and the Monroe County assessing officials to request any and all information or documentation relevant to the complaint. Ms. Jarosz made the responses you provided available to the Monroe County assessing officials and made the information provided by the Monroe County assessing officials available to you for further response. Ms. Jarosz also used publicly available property data and assessment information in her review. Our legal staff then also carefully reviewed all the information Ms. Jarosz gathered and synthesized. As Commissioner, I reviewed the recommendations from Ms. Jarosz and the Department's Legal Division, finding no violation of Ind. Code § 6-1.1-35.7-3 or Ind. Code § 6-1.1-35.7-4.

For your benefit, the Department provides the following discussion of your complaint and our review. We hope this is helpful to you.

Prior to beginning its review, the Department considered your ability to file a complaint under Ind. Code § 6-1.1-35.7-4(b), which says that a *taxpayer* may submit a written complaint to the Department. There is no definition for “taxpayer” in Ind. Code § 6-1.1-35.7. The Department considered the definition of “taxpayer” contained in Ind. Code § 6-1.1-15-0.8, which means:

- (1) an owner of the property at the time of the issuance of the assessment or tax bill;
- (2) a person statutorily or contractually obligated to pay property taxes on the property; or
- (3) a tenant obligated under a lease to reimburse the owner for property taxes on the property.

You indicated on the complaint form that you are a tenant residing at 512 W. Graham Dr., Bloomington, IN. The 2024 and 2025 property record cards you submitted for this property show that the owner is John A. Erickson. You did not indicate whether you are obligated under a lease or contract to pay the property taxes or reimburse the owner for property taxes on the property. Thus, it is unclear whether you meet this definition of “taxpayer”.

However, Ind. Code § 6-1.1-15-0.8 says that definition applies within that chapter (Ind. Code § 6-1.1-15). Further, the Department’s assessment oversight duties are not triggered solely by complaints brought to the Department by taxpayers, though that is certainly one mechanism available. The Department has several general duties in statute to ensure that property assessments are made in the manner provided by law. For these reasons, the Department determined it would proceed with a formal review of the complaint.

Again, the complaint alleged that the following assessment practices were occurring:

1. Sales are chased.
2. Ratio studies [are] manipulated.
3. Unplatted vacant land is assessed [with] homesites.
4. Mobile homes [that are] not on foundations are assessed as real property.
5. Residential land [classified under] 520 PCC [is] assessed with land type II.
6. Individuals [are] targeted.
7. Field reps are assessing their own property.
8. House Enrolled Act 1454 [is being violated] – homeowners are threatened that their assessed values could [rise] if they appeal.

The Department notes that the assessment of unplatted vacant land, mobile homes, and residential land are largely matters that are appropriately left to local control. Property owners who disagree with their assessments have the option to appeal.

The Department reviewed the complaint and each of the exhibits you submitted to determine whether they supported these listed allegations.

## **Summary of Complainant's Exhibits**

The complaint you submitted to the Department on May 12, 2025, included a completed complaint form along with additional attached pages consisting of a handwritten narrative. Attached to the complaint you also provided the following documents or information:

- Exhibit 1. Email message dated March 14, 2025, from you to Seth Elgar (Assistant Human Resources Director, Monroe County Employee Services Department) alleging harassment, bullying, and targeting.
- Exhibit 2. Document entitled Harassment Complaint Form (presumably a form available to Monroe County employees and completed by you), dated March 14, 2025.
- Exhibit 3. Partial copy of the March 14, 2025, email message from you to Seth Elgar stamped as filed with the Monroe Circuit Court.
- Exhibit 4. Annotated 2025 property record card for property located at 512 W. Graham Dr., Bloomington, IN owned by John A. Erickson stamped as filed with the Monroe Circuit Court.
- Exhibit 5. Annotated 2024 property record card for property located at 512 W. Graham Dr., Bloomington, IN, owned by John A. Erickson stamped as filed with the Monroe Circuit Court.
- Exhibit 6. Apparent audio message transcript of unknown origin, date stamped as filed with the Monroe Circuit Court.
- Exhibit 7. Document titled Harassment Complaint Form (presumably a form available to Monroe County employees and completed by you), dated May 2, 2025, and stamped as filed with the Monroe Circuit Court.
- Exhibit 8. Untitled document with a timeline and narrative description of assessment changes to property at unidentified location described in the narrative as complainant's property - presumably referring to 512 W. Graham Dr., Bloomington, IN.

On June 3, 2025, Ms. Jarosz requested that you provide all relevant property tax assessment information and/or documentation related to the complainant, along with any further details you wished the Department to consider as part of its review of the complaint. The Department made the same request of the Monroe County assessing officials.

On June 15, 2025, you submitted the following:

- Exhibit 9. Narrative letter addressed to Ms. Jarosz further describing the timeline and allegations contained in your complaint.

After receiving these documents, the Department provided them to the Monroe County assessing officials along with an opportunity for comment or response. No additional information or response from the county was provided. In a subsequent email also submitted on June 15, 2025, you provided "the attachments of [your] harassment complaints [you] made on 3/14/2025," which consisted of:

- Exhibit 10. Two image files of the previously submitted March 14, 2025, email message from you to Seth Elgar.
- Exhibit 11. Two image files containing the previously submitted March 14, 2025, Harassment Complaint Form along with an additional second page.
- Exhibit 12. Four image files containing an untitled document containing a narrative description of alleged harassment.

The Department reviewed each of the exhibits you submitted to determine whether they supported the allegations in your complaint.

### **Summary of Assessing Officials' Exhibits**

Similar to the Department's request to you, the Department asked the Monroe County assessing officials to provide responses, information, or documentation relevant to the complaint. The Monroe County assessing officials submitted the following:

- Exhibit A. Letter dated June 17, 2025, from Judy Sharp.
- Exhibit B. Email message dated June 12, 2025, from Jeff Shields to Shelly Jordan with attached photograph dated November 4, 2024.
- Exhibit C. New construction permit logs dated September 13, 2024, October 9, 2024, October 10, 2024, and October 31, 2024.
- Exhibit D. Screenshot of the "permit tab" from Monroe County's assessment software.
- Exhibit E. Annotated 2025 property record card for property located at 512 W. Graham Dr., Bloomington, IN, owned by John A. Erickson.
- Exhibit F. Final Determination dated May 19, 2025, issued by the Department in response to a complaint about the Monroe County Assessor's Office filed by Josh. P. Headley.
- Exhibit G. Copy of a letter dated March 31, 2025, from Judy Sharp sent via email to the Department on April 2, 2025.
- Exhibit H. Copy of a letter dated April 1, 2025, from Judy Sharp.

After receiving these documents, the Department shared them with you via email on June 30, 2025, and provided you with an opportunity for further comment or response. You did not provide any further information in response.

The Department considered each of the exhibits submitted.

### **Discussion of Department Findings**

A discussion of each allegation from your complaint is provided below.

#### **1. "Sales are chased"**

You state in your complaint that Monroe County engages in the practice of sales chasing. According to 50 IAC 27-11-2, sales chasing is the practice of adjusting the value on properties that sold without regard to the market analysis performed in setting values for the population. As

stated in this administrative rule, the Department monitors and discourages sales chasing because it causes inequitable treatment of taxpayers by shifting the tax burden to taxpayers who have recently bought property.

Other than your allegation that Monroe County manipulates its ratio study (discussed below), you did not address this contention in any of the information you submitted and did not provide any documentation to show that sales chasing is occurring.

The Department notes that Monroe County's ratio studies are thoroughly reviewed by its Assessment Division each year and are subject to approval by the Department's Commissioner. The average levels of assessment and degree of uniformity within Monroe County's approved ratio studies are well within IAAO Standards.

Based on the information reviewed by the Department, it does not find any evidence of sales chasing.

## **2. "Ratio studies [are] manipulated"**

On March 3, 2025, you emailed Assessment Division Director Barry Wood asking about the availability of public information to verify the accuracy of ratio studies. On March 4, 2025, you emailed Mr. Wood and alleged that the Monroe County Assessor was changing the Monroe County ratio study submitted to the Department and then changing it back after the study was approved. You did not specify what information was altered and you acknowledged you did not know what information was being changed back after approval of the study. On March 11, 2025, you emailed Director Wood to inform him that you were forwarding your concerns on to your "elected officials and legal" to review while also stating you did not fully understand the ratio study process. On March 15, 2025, you emailed Director Wood and alleged again that Monroe County ratio studies had been "manipulated". In that March 15 email, you claimed to have "text messages with other assessors in the office to confirm [your] allegations." You did not provide the Department with any such documentation.

Exhibits 1, 3, and 10 show that you raised a concern about a "whited out sales disclosure [form] that had already been recorded that was included in the ratio study as invalid" in a March 14, 2025, email to Seth Elgar. You did not identify or provide the referenced sales disclosure form to the Department.

In Exhibit 9, you wrote that Monroe County Assessor Judy Sharp divulged to you that she was manipulating ratio studies in order to get them approved. You also state you witnessed and were instructed to perform several state code and Real Property Assessment Guideline violations, but you did not explain what those violations were.

On April 2, 2025, Assessor Sharp emailed the Department a letter to address the allegation that she had manipulated Monroe County's ratio studies, which was submitted as Exhibit G. In this response, Assessor Sharp states "these comments [about manipulation] are blatantly false". She explained:

Each year, we complete a study that measures both the accuracy and consistency of our assessments. This study relies heavily on sales data that is collected and thoroughly analyzed by my office and Nexus Group. The annual ratio study is completed and submitted by Nexus Group, the state's foremost experts in assessment practices and methodologies. State oversight of the sales data and ratio study is conducted by the DLGF, which is based on standards established by the International Association of Assessing Officers (IAAO). These processes have been in place for nearly 25 years in Indiana.

The Department also investigated this claim. After receiving your March 4, 2025, email, the Department's Assessment Division, aided by two statisticians, reviewed the 2022, 2023, and 2024 Monroe County ratio studies by comparing randomly selected values in those workbooks with the final assessed values in the county abstract for the same years to check for systemic differences. The Division found that overall, the randomly sampled parcels matched almost exactly between the abstract and the ratio study workbook. The few differences that were found could be due to correction of errors or appeals.

In short, none of the information you provided demonstrates that ratio studies were being manipulated, and the Department does not find any evidence to support this allegation.

### 3. "Unplatted vacant land is assessed [with] homesites"

Exhibits 1, 3, and 10 show that you communicated this concern to Seth Elgar in a March 14, 2025, email.

You also mention this concern in Exhibit 12, which appears to be your own narrative description of events written to an unnamed recipient, primarily describing the alleged harassment you claim to have experienced. In the exhibit, you state that Assessment Division Director Barry Wood confirmed to you that vacant unplatted land cannot be assessed with homesite land type 9 rate. This is not true. On March 3, 2025, you emailed Director Wood and asked, among other questions:

"Can vacant land with the property class code of 500, 501, 502, etc. be assessed with the land type 9 homesite rate without a dwelling or improvement? For example, if [there are] 5 acres on residential unplatted land, can it be assessed with 1 acre of land type 9 & 4 acres of residential excess acreage 91 when there's not a dwelling?"

Director Wood responded via email on March 4, 2025, and answered:

"**Possibly** [emphasis added]. If the land had any utility hookups or development on the land. The homesite pricing would reflect the cost of the hookups and development. However, since this is apparently un-platted land, I suspect that it has not been developed yet."

As noted earlier, the assessment of unplatted vacant land is a matter left to local control subject to appeal by the property owner.

**4. “Mobile homes [that are] not on foundations are assessed as real property”**

None of the information or exhibits you submitted address this concern or provide examples. As noted earlier, the assessment of mobile homes is a matter left to local control subject to appeal by the property owner.

**5. “Residential land [classified under] 520 PCC [is] assessed with land type II”**

None of the information or exhibits you submitted address this concern or provide examples. As noted earlier, the assessment of mobile homes is a matter of local control subject to appeal by the property owner.

**6. “Individuals [are] targeted”**

Based on the information and documents submitted, “targeting” seems to mean the updating of a property record card either outside of the routine scheduled reassessment field review occurring every four years or without a building permit to prompt an update, leading to an increase in assessed value. You contend that the Monroe County assessing officials “targeted” you, or the property you were renting, by reevaluating the property at 512 W. Graham Dr., Bloomington, IN to update information on the property record card and thus increase the assessed value.

In Exhibit 8, you state that during a real estate meeting held within the Monroe County Assessor’s Office the Assessor displayed the property at 512 W. Graham Dr as an example of “picking up houses”. Assuming this meeting occurred, it is unclear whether you attended. In Exhibit 9, you state, “In January 2025 Jaclyn Combs (GIS Specialist for the Assessor) warned me that my property assessment was going up because Judy had it on the big screen during their meeting as an example”. This suggests you are relaying Ms. Combs’ impression of the meeting rather than your own. You claim that the updating of the property record card for this property was outside of the typical process followed by the Monroe County Assessor’s Office and was done to “target” or “pick on” you. You state that a routine scheduled reassessment field review for this property occurred on October 25, 2023. You then claim a field representative was sent out on November 12, 2023, to re-evaluate this property to “add value to pick on [you]”.<sup>1</sup> You state that other people have been similarly targeted and that you have reported this targeting in a “dossier” given to the Commissioners (presumably the Monroe County Commissioners). You did not provide the referenced dossier to the Department, and you did not provide any details of other purported “targeting”.

In your complaint, you describe changes you state were made and then removed from the property record card for the property at 512 W. Graham Dr., including:

1. Added sq. ft. to WDDK/CONCP
2. Added sq. ft. to A/SFR/C
3. Added 1 full bathroom
4. Increased EFF YR +16 years
5. Added A/C to attic

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<sup>1</sup> In Exhibit 9, you claim this occurred on November 4, 2024.

You provided copies of the 2024 and 2025 property record card for 512 W. Graham Dr. as Exhibits 4 and 5.

You do not appear to claim that these changes were inaccurate, only that they were made outside of the typical reassessment process or without being prompted by a building permit. The Department notes that property record cards should be complete and accurate. If these changes accurately reflected the condition of the property, then adding them to the property record card was appropriate. If the changes were inaccurate, the taxpayer had the option to appeal the assessment.

In Exhibit A, Assessor Sharp states that the property at 512 W. Graham Dr. was not “targeted”. She explains that in 2024 Monroe County was doing reassessments and a review of new construction in Perry Township, which is where 512 W. Graham Dr. is located. She explains that her staff, including yourself, were doing reassessment data entry as well as new construction data entry at this time. She states that while you worked in the Assessor’s Office you noticed the property record card for 512 W. Graham Dr. did not reflect recent construction, since you had done the construction work yourself. She claims that you were the person that provided the data for the changes to the property record card and that you added handwritten notes on the property record card, which were then entered by Deputy Madison Miller.

Assessor Sharp provided the annotated property record card with the changes you seemingly added as Exhibit E. The data you apparently provided included changing the wood deck/concrete patio from 200 sq. ft. to 224 sq. ft., changing the effective age, adding AC to the attic, adding a second bath, and changing the square footage of the house from 1,012 to 1,096.

This aligns with the changes you described in your complaint. Exhibit 9 also supports the notion that you provided the information for the updates to the property record card. In Exhibit 9, you state “When I was first hired I spoke to Judy and the rest of the staff about helping finish the remodel that had been done on the house that I was going to lease, so they were aware that there was work being done on the house at 512 W. Graham Drive.”

Nexus Tax Group Coordinator Jeff Shields provided documentation of his field visit to assess the new construction at 512 W. Graham Drive on November 4, 2024. Exhibit B, an email from Jeff Shields to Shelly Jordan, confirms that Mr. Shields’ visit to 512 W. Graham Dr. did occur on November 4, 2024, along with visits to other properties in Perry Township on the same day. It states that Mr. Shields was unaware that you resided at the property. According to Exhibit A, this was the 17<sup>th</sup> parcel Mr. Shields visited that day. Exhibit D reflects that Jeff Shields checked out a field inspection packet for the property on October 18, 2024, and checked it back in to the Assessor’s Office on November 8, 2024. A new construction permit log was printed for the property on September 13, October 9, October 10, and on October 31, 2024, prior to the field inspection on November 4, 2024. The exhibits received from the Monroe County assessing officials verify that the reassessment of new construction to John Erickson’s rental property at 512 W. Graham Drive was done in accordance with Indiana Property Tax Code, in compliance with Monroe County established operating procedures, and within IAAO Standards.

**7. “Field reps are assessing their own property”**

None of the information or exhibits you submitted address this concern or provide examples. This same allegation was raised by Monroe County taxpayer Josh P. Headley in a complaint filed with the Department on April 21, 2025. The Department’s final determination in that matter was submitted by the Monroe County assessing officials as Exhibit F. That exhibit reflects the following exchange.

The Department asked Monroe County Assessor Judy Sharp:

“Does Monroe County have any standard policy or internal controls set up regarding how properties owned by the assessor are reviewed? Are assessing officials put in a position to review their own assessments?”

Assessor Sharp answered:

“Yes, we have always had a policy for the last 39 years. No one does their own property assessments, and every assessment is [quality controlled] by at least 3 different deputies. We do this with every parcel during the reassessment period. Nexus does the reassessment field work, it is QC’d by a different field person so there is a different set of eyes and then my staff does the data entry of each parcel and then it is QC’d again before it finalized. I have never data entered an assessment. I don’t even have the rights to go into our Cama System. I don’t believe as the Assessor I should be doing the original assessment. I am the Secretary to the PTABOA and it is my job to explain and defend the assessment to the Board and if needed to the IBTR.”

**8. “House Enrolled Act 1454 [is being violated] – homeowners are threatened that their assessed values could [rise] if they appeal”**

Exhibits 1, 3, and 10 show that you communicated this concern to Seth Elgar in a March 14, 2025, email. In these exhibits, you mention a “property record card that reflects the violation of House Enrolled Act 1454”. You did not provide the referenced property record card to the Department.

You also state in Exhibit 12 that you “experienced the violation of House Enrolled Act 1454 committed by the Property Director... She lowered [the assessed value] for [the property owner] initially but then after some time went by she discovered that he had a remodel and she readjusted it again and raised it a lot higher and that is a violation of that law.”

Section 26 of House Enrolled Act 1454 (2023) (“HEA 1454”) amended Ind. Code § 6-1.1-15.1.2 by adding subsection (m) to the statute to address assessment appeals, including additional restrictions for such appeals. Ind. Code § 6-1.1-15.1.2(m) specifies that a determination of an appealed assessed value:

- (1) by a county or township official resulting from an informal meeting; or
- (2) by a county board resulting from an appeal hearing

may be less than or equal to the original appealed assessed value at issue but may not exceed the original appealed assessed value at issue. However, an increase in assessed value that is attributable to substantial renovations, new improvements, zoning changes, or a change in use is excluded from these limitations.

The scenario you describe in Exhibit 12 apparently involved remodeling work, which could have made the limit in Ind. Code § 6-1.1-15.1.2(m) inapplicable. In Exhibit 12, you mention having “MANY documented examples” of HEA 1454 violations. However, despite the Department requesting that you provide all relevant documentation or information related to this complaint, you did not submit other examples.

Based on the information reviewed by the Department, it does not find any evidence of HEA 1454 violations.

### **Conclusion**

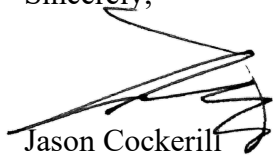
The Department has found no evidence that the Monroe County assessing officials have engaged in conduct that would constitute a violation of Ind. Code § 6-1.1-35.7-3 or § 6-1.1-35.7-4(a) or a pattern of failure to comply with assessment laws that would warrant the revocation of assessor-appraiser certifications under 50 IAC 15-3-6, or Ind. Code 6-1.1-35.7-3, *et. seq.*

It is important to note that nothing in this final determination is intended to serve as evidence in any proceedings before any adjudicative body, whether it be for purposes of property tax appeals or other litigation. The Department takes no position about actual, specific assessed values for any properties mentioned, or any related property. These are matters of local control and for local decision making.

Taxpayers who believe their own assessments are incorrect may file an appeal with the county assessor using Form 130 – Taxpayer’s Notice to Initiate an Appeal (State Form 53958). Form 130 describes the procedures for an appeal of an assessment.

We hope that this process has provided you with an ample opportunity to express complaints and receive additional information.

Sincerely,



Jason Cockerill  
Commissioner

Cc: Judy Sharp, Shelly Jordan, Joni Fishman, Jeff Shields