

**July 20, 2010 Minutes  
Washington County Board of Equalization  
Supervisor's Room Courthouse  
Blair, Nebraska 68008**

The Washington County Board of Equalization of Washington County, Nebraska, met at 9:00 A.M. on Tuesday, July 20, 2010 in the Supervisor's Meeting Room at the Courthouse in Blair, Nebraska. Notice of the meeting was given in advance thereof by publication in the Pilot-Tribune. A copy of the proof of publication is on file in the Office of the County Clerk. Notice of the meeting was given to the members and a copy of their acknowledgment of the receipt of notice and the agenda are on record at the office of the County Clerk. Availability of the agenda was communicated in the advance notice and in the notice to the members. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman, Duane Wilcox declared the meeting was in session and that the meeting is being recorded. Chairman made note that the Open Meetings Law is posted on the door and the north wall. Present: Chairman, Duane Wilcox, County Board Members, Linda Thomsen, Kent Clausen, Jeff Quist, Mary Alice Johnson and Ernie Abariotes. Ron Hineline was absent. Also present, County Clerk Merry Truhlsen, Steven Mencke, County Assessor, Jean Ray, Deputy and Ann Therkelsen.

Clerk stated the Property Valuation Protest Form 422 for each protest filed, along with the referee's recommendation and any other information the property owner supplied as a record of the proceedings is on file in the County Clerk's Office. William Kaiser, Advanced Appraisal Inc, was the referee that met with each person filing a property valuation protest. On protests where the property owners signed a waiver, meaning they agree with the Referee's recommendation, Clerk will read name, legal and if a change was recommended what the change was or no change recommended.

Nancy J. Cerone (SE1/4 SW1/4 SE1/4 & Tax Lot 10, Section 26-18-9). Nancy Cerone was present. Referee recommends no change. The property owner was concerned with the large increase over a short period of time and felt it was not equalized with Lancaster, Douglas, Cass and Sarpy counties. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. All properties were reviewed and classified equally. Referee and Assessor recommend a valuation of \$597,120. Cerone had information for the Board on the extensive research she had done comparing valuations on farms she owns in Douglas, Sarpy, Lancaster, Cass and Washington County. Mencke discussed soil types and different aspects of the County's taxation process. Board told Cerone she could appeal to the Nebr Tax Equalization and Review Commission. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, and Abariotes. Nay: Johnson. Motion carried.

Renee J. Stouffer (Tax Lot 24, Section 16-18-9). No one present. Referee recommends no change. Property owner did not attend the referee hearing but did provide an appraisal for \$175,000. The assessed value is lower than the appraised value. The property owner wanted the value to be lowered to 94% of the appraised value since that was Washington County's overall residential ratio. The TERC has ruled that the value should be at 100%. Referee and Assessor recommend a valuation of \$174,010. Motion Quist second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Bob G. & Sharon L. Volk (Cottonwood Creek, Lot 25). No one present. Referee recommends adjusting the assessed value based on information provided by the property owner and an interior inspection done by the Co Reviewers. It was determined that the quality level should be changed. Referee and Assessor recommend a valuation change from \$570,715 to \$512,185. Motion Quist, second Thomsen to concur with Referee and

County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

The following owners signed waivers agreeing with the Referee's recommendation:

Erhard & Elisa Havranek (Cottonwood Creek, Lot 10). Referee recommends adjusting the assessed value based on an appraisal provided by the property owner and an interior inspection done by the County Reviewers which changed the quality level. Referee and Assessor recommend a change from \$565,795 to \$425,000. Motion Clausen, second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Community Refuse Disposal/Republic Services, Mary Vaughn (Tax Lot 13, Section 3-17-9). Referee recommends adjusting the assessed value based on information provided by the property owner. The property owner filed the Form 456 (Greenbelt) which placed it into agricultural value instead of Market value. Referee and Assessor recommend a change from \$170,960 to \$40,710. Motion Thomsen, second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Robert Ward {Bruce Ward} (Calhoun Company Addition, Lots 4-6, Block 56, Ft Calhoun). Referee recommends adjusting the assessed value based on information provided by the property owner showing the building does not have water or plumbing and review by the County Referee. Referee and Assessor recommend a change from \$79,365 to \$66,220. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Donald J. Thomas (Heidi Hollow West, Lot 21) Referee recommends adjusting the assessed value based on an on-site inspection done by the Co Reviewer and information provided by the property owner. Referee and Assessor recommend a change from \$285,905 to \$240,720. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Erich & Melinda Barthel (Lakeland Estates, Lot 23, Block 2) Referee recommends adjusting the assessed value based on a recent sale of the subject property. Referee and Assessor recommend a change from \$142,730 to \$128,000. Motion Abariotes second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Philip Wenz (Lots 19 & 20, Block 1, Kennard). Referee recommends adjusting the assessed value based on an on-site inspection done by the Co Reviewers. Referee and Assessor recommend a change from \$46,585 to \$40,000. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Cody J. & Krisina A. Jess (Whitefeathers Subdivision, Lot 1, Block 2, Arlington) Referee recommends adjusting the assessed value based on an on-site inspection done by the Co Reviewer and information provided by the property owner. Referee and Assessor recommend a change from \$211,300 to \$188,795. Motion Abariotes second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Novozymes, Blair (Section 18-18-12 Novo-Zymes). Referee recommends no change based on an on-site inspection and discussion with representative for the property owner. Referee and Assessor recommend a value of \$6,992,695. Motion Abariotes second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Mark W. & Patricia L. Corbin (Lot 1 & N1/2 Lot 2, Block 28, Arlington). Referee recommends adjusting the assessed value based on an on-site inspection done by the Co Reviewer that corrected basement square footage and added depreciation for some things incomplete and information provided by the property owner. Referee and Assessor recommend a change from \$132,380 to \$123,255. Motion Thomsen second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Robert C. Martens (Long Creek Subdivision, W1/2 Lot 5). Referee recommends adjusting the assessed value based on information provided by the property owner. The owner provided USDA maps showing the number of acres in dry land classifications was less than county records indicated. Referee and Assessor recommend a change from \$13,310 to \$6,440. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Peggy Clapper (Tax Lot 82, Section 28-18-12). Referee recommends no change, valuation \$163,590. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Victor Stevenart (Southern Heights, Lot 2, Block 5) Referee recommends adjusting the assessed value based on information provided by the property owner showing the lot is currently listed for \$28,500. Referee and Assessor recommend a change from \$32,415 to the \$30,000 as requested by the owner. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

David L. & Renee R. Sheets (Tax Lots 24 & 37, Section 21-19-11). Referee recommends adjusting the assessed value based on information provided by the property owner. The owner provided USDA maps showing the number of acres in dry land classifications was less than county records indicated. Referee and Assessor recommend a change from \$118,225 to \$86,110. Motion Clausen second Quist to concur/not concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

David L. & Renee R. Sheets (Tax Lot 2, Section 20-19-11). Referee recommends adjusting the assessed value based on information provided by the property owner. The owner provided USDA maps showing the number of acres in dry land classifications was less than county records indicated. Referee and Assessor recommend a change from \$5,445 to \$2,480. Motion Abariotes second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

David L. & Renee R. Sheets (Tax Lot 1, Section 20-19-11). Referee recommends adjusting the assessed value based on information provided by the property owner. The owner provided USDA maps showing the number of acres in dry land classifications was less than county records indicated. Referee and Assessor recommend a change from \$321,625 to \$274,300. Motion Abariotes second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Kaylene Hatcher (N 75' Lots 5 & 6, Block 20 & pt vac alley, Ft Calhoun). Referee recommends adjusting the assessed value based on an on-site inspection done by the Co Reviewer that revealed discrepancies on the County's property record card. Referee and Assessor recommend a change from \$160,325 to \$148,290. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

This is the end of the group of property valuation protests that had waivers for July 20.

Stuart Freburg (East Market Square, Lots 1 & 2, Block 56, Ft Calhoun). No one present. Referee recommends no change. The problems mentioned by the property owner pertain to the availability of a sewer connection for the vacant lot. Referee and Assessor recommend a value of \$157,665 reflecting no change. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Blair Apartments, LLC (Deerfield Addition, Lot 3B, Blair). Present: Greg Foral and Brian Bidne. Referee recommends adjusting the assessed value based on an on-site inspection done by the Co Referee and information provided by the property owner. The inspection revealed that the buildings are similar in quality to Northview and apartments located in Ft Calhoun. Northview and the Ft Calhoun apartments have an assessed value of approximately \$41.00 per sq ft. The Blair Apartments are valued at \$44.00 per sq ft. If the Blair apartments are equalized with the Northview and Ft Calhoun apartments, plus adding for concrete and garages, the value would reflect that which is proposed. Referee and Assessor recommend a change from \$4,036,540 to \$3,453,455. Greg Foral said they appreciate the referee's recommendation to lower their valuation so they can be equalized with Northview, but the basis of their protest is what their valuation would be based on their net income. Foral thought the Quail Run apartments would be a better comparable than Northview. Mencke talked about Quail Run, stating it was 4 yrs older and other comparables. Brian Bidne said he shouldn't be penalized for keeping his property looking nice and since Dana closed, they have students and teachers wanting out of their leases. Bidne doesn't foresee his income stream substantially changing from last year. Board discussed the information presented. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist and Wilcox. Nay: Abariotes. Johnson: Abstained. Motion carried.

LoHo, LLC {Darrell Logemann} (Glen Oaks, Replat 1, Lot 1) No one present. Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Value \$40,500. Motion Abariotes second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried

LoHo, LLC {Darrell Logemann} (Glen Oaks, part of Lot 1) Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Value \$36,000. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried

LoHo, LLC {Darrell Logemann} (Glen Oaks, part of Lot 1) Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Value \$4,500. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried

LoHo, LLC {Darrell Logemann} (Glen Oaks, Replat 1, Lot 2) Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Value \$33,750. Motion Clausen second Abariotes to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

LoHo, LLC {Darrell Logemann} (Glen Oaks, Replat 1, Lot 3) Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Value \$30,375. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

LoHo, LLC {Darrell Logemann} (Glen Oaks, part of Lot 13) Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Value \$36,000. Motion Clausen second Abariotes to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

LoHo, LLC {Darrell Logemann} (Glen Oaks, part of Lot 13) Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Value \$4,500. Motion Thomsen second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

LoHo, LLC {Darrell Logemann} (Glen Oaks, Lots 14, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 15, 16, 40) Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Referee and Assessor recommend a value of \$40,500. Motion Abariotes second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

LoHo, LLC {Darrell Logemann} (Glen Oaks, Lots 17, 18, 19, 27, 38, 39, 41, 42) Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Referee and Assessor recommend a value of \$33,750. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

LoHo, LLC {Darrell Logemann} (Glen Oaks, Lots 20, 21, 23, 26, 28, 29, 30, 31, 32, 34) Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Referee and Assessor recommend a value of \$27,000. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

LoHo, LLC {Darrell Logemann} (Glen Oaks, Lots 22, 35, 36) Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Referee and Assessor recommend a value of \$30,375. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

LoHo, LLC {Darrell Logemann} (Glen Oaks, Lots 43, 44, 45, 46, 47, 48, 49, 50) Referee recommends no change. The property owner provided an appraisal. The appraisal indicated a value very similar to the County's assessed value. After comparing the appraisal to the County's value the property owner decided to withdraw his protest. The proposed value reflects no change. Referee and Assessor recommend a value of \$63,750. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Darrell J. Logemann (Bel Air Addition, Lot 12, Blair) property valuation protest was rescheduled to July 22.

Warren B. Reeh (Tax Lot 37, Section 29-19-12). No one present. Referee recommends no change. The property owner did not provide any information pertaining to market value. The problems mentioned by the property owner pertain to flooding and usability. Under normal circumstances the highest and best use of the property would be for recreational purposes. If current Federal Government management of the Missouri river has changed and would continue to affect the use of the property, some change might be warranted in the future. Referee and Assessor recommend a value of \$32,670. Motion Quist second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Harvey F. Kubie's hearing was by conference call. (NE1/4 NW1/4, Tax Lot 2, Section 10-19-10). Referee recommends adjusting the assessed value based on an on-site inspection done by the Co Reviewer and information provided by the property owner. The interior inspection revealed quality and condition needed to be adjusted. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. Referee and Assessor recommend a valuation change from \$223,735 to \$207,070. Kubie stated the land has been increased an excessive amount. Kubie and Mencke discussed figuring the price per acre. Kubie stated he was opposed to the State mandated increases and will probably file with TERC. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Northwoods Estates, Inc. (Northwoods Estates, Lot 6) Present Brian Morrissey, Jasperstone Partners. Referee recommends no change. The property owner provided listing information pertaining to asking prices of vacant lots in the same subdivision. Lots #34&35 are for sale with an asking price of \$110,000 each. Lots owned by the developer have asking price ranges from \$145,000 to \$165,000. At this time lot sales and new construction is slow. Also some lots in a subdivision are more desirable than others, therefore creating different values. Market conditions for custom, high cost houses and lots associated with them are a unique market and hard to track. The subject property has been assessed utilizing the same guidelines as all other lots in the county. The proposed value reflects no change. Referee and Assessor recommend a value of \$117,530. Morrissey thanked the Board for the opportunity to meet with them. Morrissey stated he made an error on Form 422, the two lots listed for \$100,000 for the last two years with no sales were not in Northwoods but were in the neighborhood. Morrissey stated lots aren't selling for the prices they were a few years ago and that they have not sold any lots in Northwoods lately, but aren't in a hurry to sell. Morrissey felt if they did want to sell lots, they would have to lower the price. Morrissey stated they are lowering the price of lots in the Cottonwood Creek subdivision as they need to sell lots there. Morrissey requested they figure out what an appropriate reduction would be, which in his estimation could be about 25%. Mencke stated the Assessor's office goes off sales not off listings. Clausen spoke on Northwoods being a gated community and feels that makes it have a higher value. Board discussed the housing market. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Northwoods Estates, Inc. (Northwoods Estates, Lot 16) Present Brian Morrissey, Jasperstone Partners. Referee recommends no change. The property owner provided listing information pertaining to asking prices of vacant lots in the same subdivision. Lots #34&35 are for sale with an asking price of \$110,000 each. Lots owned by

the developer have asking price ranges from \$145,000 to \$165,000. At this time lot sales and new construction is slow. Also some lots in a subdivision are more desirable than others, therefore creating different values. Market conditions for custom, high cost houses and lots associated with them are a unique market and hard to track. The subject property has been assessed utilizing the same guidelines as all other lots in the county. The proposed value reflects no change. Referee and Assessor recommend a value of \$112,510. Motion Abariotes second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Northwoods Estates, Inc. (Northwoods Estates, Lot 29) Present Brian Morrissey, Jasperstone Partners. Referee recommends no change. The property owner provided listing information pertaining to asking prices of vacant lots in the same subdivision. Lots #34&35 are for sale with an asking price of \$110,000 each. Lots owned by the developer have asking price ranges from \$145,000 to \$165,000. At this time lot sales and new construction is slow. Also some lots in a subdivision are more desirable than others, therefore creating different values. Market conditions for custom, high cost houses and lots associated with them are a unique market and hard to track. The subject property has been assessed utilizing the same guidelines as all other lots in the county. The proposed value reflects no change. Referee and Assessor recommend a value of \$119,315. Motion Abariotes second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Northwoods Estates, Inc. (Northwoods Estates, Lot 30) Present Brian Morrissey, Jasperstone Partners. Referee recommends no change. The property owner provided listing information pertaining to asking prices of vacant lots in the same subdivision. Lots #34&35 are for sale with an asking price of \$110,000 each. Lots owned by the developer have asking price ranges from \$145,000 to \$165,000. At this time lot sales and new construction is slow. Also some lots in a subdivision are more desirable than others, therefore creating different values. Market conditions for custom, high cost houses and lots associated with them are a unique market and hard to track. The subject property has been assessed utilizing the same guidelines as all other lots in the county. The proposed value reflects no change. Referee and Assessor recommend a value of \$113,645. Motion Clausen second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Northwoods Estates, Inc. (Northwoods Estates, Lot 32) Present Brian Morrissey, Jasperstone Partners. Referee recommends no change. The property owner provided listing information pertaining to asking prices of vacant lots in the same subdivision. Lots #34&35 are for sale with an asking price of \$110,000 each. Lots owned by the developer have asking price ranges from \$145,000 to \$165,000. At this time lot sales and new construction is slow. Also some lots in a subdivision are more desirable than others, therefore creating different values. Market conditions for custom, high cost houses and lots associated with them are a unique market and hard to track. The subject property has been assessed utilizing the same guidelines as all other lots in the county. The proposed value reflects no change. Referee and Assessor recommend a value of \$112,670. Motion Thomsen second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Northwoods Estates, Inc. (Northwoods Estates, Lot 40) Present Brian Morrissey, Jasperstone Partners. Referee recommends no change. The property owner provided listing information pertaining to asking prices of vacant lots in the same subdivision. Lots #34&35 are for sale with an asking price of \$110,000 each. Lots owned by the developer have asking price ranges from \$145,000 to \$165,000. At this time lot sales and new construction is slow. Also some lots in a subdivision are more desirable than others, therefore creating different values. Market conditions for custom, high cost houses and lots associated with them are a unique market and hard to track. The subject property has been assessed utilizing the same guidelines as all other lots in the county. The proposed value reflects no change. Referee and Assessor recommend a value of \$110,405. Motion Abariotes second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Northwoods Estates, Inc. (Northwoods Estates, Lot 41) Present Brian Morrissey, Jasperstone Partners. Referee recommends no change. The property owner provided listing information pertaining to asking prices of vacant lots in the same subdivision. Lots #34&35 are for sale with an asking price of \$110,000 each. Lots owned by the developer have asking price ranges from \$145,000 to \$165,000. At this time lot sales and new construction is slow. Also some lots in a subdivision are more desirable than others, therefore creating different values. Market conditions for custom, high cost houses and lots associated with them are a unique market and hard to track. The subject property has been assessed utilizing the same guidelines as all other lots in the county. The proposed value reflects no change. Referee and Assessor recommend a value of \$110,240. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Northwoods Estates, Inc. (Northwoods Estates, Lot 42) Present Brian Morrissey, Jasperstone Partners. Referee recommends no change. The property owner provided listing information pertaining to asking prices of vacant lots in the same subdivision. Lots #34&35 are for sale with an asking price of \$110,000 each. Lots owned by the developer have asking price ranges from \$145,000 to \$165,000. At this time lot sales and new construction is slow. Also some lots in a subdivision are more desirable than others, therefore creating different values. Market conditions for custom, high cost houses and lots associated with them are a unique market and hard to track. The subject property has been assessed utilizing the same guidelines as all other lots in the county. The proposed value reflects no change. Referee and Assessor recommend a value of \$110,240. Motion Abariotes second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Bill Brown (Lakeland Estates, Revised Lot 4, Block 3). Present Bill Brown. Referee recommends adjusting the assessed value based on an on-site inspection done by the Co Reviewer and information provided by the property owner. The interior inspection revealed the basement finish needed to be adjusted and removed a fireplace. Referee and Assessor recommend a change from \$169,550 to \$162,715. Brown appreciated the Assessors coming out to inspect the property and lower the valuation but he feels it is still too high. Brown spoke of houses that are selling for less than his valuation. Mencke stated they can't use bankruptcy sales or listing prices. Board discussed the value of the lots at Lakeland. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Steven Beck (Deer Run Replat, Lot 4). No one present. Referee recommends no change. The property owner did not provide any information pertaining to market value. Referee and Assessor recommend a value of \$98,345. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Steven Beck (Tax Lot 70, Section 20-18-12). No one present. Referee recommends no change. The property owner did not provide any information pertaining to market value. Referee and Assessor recommend a value of \$1,445. Motion Abariotes second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Steven Beck (Deer Run Replat, Lot 7). No one present. Referee recommends no change. A detached garage was seen in the aerial photos and added to the property tax rolls. The only increase in value for 2010 was attributed to the garage. Referee and Assessor recommend a value of \$227,935. Motion Clausen second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Steven Beck (Lots 3 & 4, W 15' Lot 2 & part of vacated street, Blk 19, Blair). No one present. Referee recommends no change. The property owner stated that Blair City building codes would not allow for a residential structure. Information provided by the Blair planning dept indicated 6,000 sq ft was the minimum requirement, the subject property is 8,860 sq ft. Referee and Assessor recommend a value of \$14,555. Motion



Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Steven Beck (Lot 1 & E 9' Lot 2 & part of vacated street, Block 19, Blair) No one present. Referee recommends adjusting the assessed value based on information provided by the property owner and Blair City. The property owner stated that Blair City building codes would not allow for a residential structure. Information provided by the Blair planning dept indicated 6,000 sq ft was the minimum requirement; the subject property is 3,630 sq ft. The County Assessor's office recommends valuing the lot as part of an adjacent lot owned by the same property owner. Referee and Assessor recommend a change from \$9,075 to \$6,670. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Tom R. Shirley (Tax Lot 6, Section 25-20-10). No one present Referee recommends no change. The property owner stated that this parcel was used for access to the lot his house is located on. The land is valued as if it was part of his improved lot and not as a separate building lot. It appears that both lots are necessary for the use as a building site, and that is how they are valued. Referee and Assessor recommend a value of \$2,110. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Tom R. Shirley (Tax Lot 7, Section 26-20-10). No one present. Referee recommends no change. The property owner was concerned with the value per acre of his property. Part of the parcel is valued as a building site and part as green belted agricultural land. The building site value did not change and the agricultural land had a very small increase for 2010. Referee and Assessor recommend a value of \$101,925. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Ronald E. Hinline (Tax Lot 66, Section 27-18-12-) No one present. Referee recommends adjusting the assessed value based on an on-site inspection done by the Co Reviewer and information provided by the property owner. The inspection revealed this to be a very small salvaged house with no running water. The house is used for storage and should be valued more like a yard shed. Referee and Assessor recommend a change from \$39,730 to \$34,255. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Ronald E. Hinline (Tax Lot 54, Section 18-12-27) No one present. Referee recommends adjusting the assessed value based on an on-site inspection done by the Co Reviewer and information provided by the property owner. The inspection revealed the condition and quality needed to be adjusted. Referee and Assessor recommend a change from \$44,000 to \$35,000. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Dane & Sandra Kucera (Part of Lot 4, Block 39, Ft Calhoun). Sandra Kucera was present. Referee recommends no change. An on-site inspection was done by both the County Reviewer and Referee. County records indicate the property was purchased on 10/18/08 for \$90,000, the purchaser stated that part of the purchase price was personal property and going concern. Any adjustment for personal property would require documentation as to the value of that property. The inspection revealed the basement was not useable and part of the building is located on the City alley. There is no value attributed to the basement and no indication the city would make the owner move the building off the alley. Unless additional information is provided I would not recommend any change. Value \$71,520. Kucera brought an affidavit from McGowan Real Estate stating the value of the building and land-\$58,800 and value of contents \$31,200. Kucera will file personal property and Mencke stated that amount can be subtracted from the real estate valuation. Motion Quist second Abariotes

to change the valuation as follows: land at \$2210; building at \$56,590 for a total of \$58,800. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Michael & Rebecca Bonacci (Halford's Cherry Hills Plaza, Lot 2, Ft Calhoun). Michael Bonacci was present. Referee recommends no change. The property owner did provide information pertaining to market value. The information provided is for land currently listed for sale and recent sales. State ratio studies utilize sales, occurring prior to July 1, 2009, and not property listed for sale. When sales start occurring that are lower than the assessed value and prior to January 1, adjustments can and should be made. Referee and Assessor recommend a value of \$185,580. Bonacci stated sales in Ft Calhoun have been stagnant and that the proposed value of lots in Cherry Hills are higher than other similar lots in Ft Calhoun and gave the Board a listing of lots for sale and sold. Edward Lautrup also spoke. Assessor discussed some of the lots and stated Ft Calhoun was relisted this year. Board discussed different factors that affect the market. Motion Clausen second Johnson to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Edward C. Lautrup & Pauline A. Pechnik (Halford's Cherry Hills Plaza, Lot 1, Ft Calhoun). Edward Lautrup was present. Referee recommends no change. The property owner did provide information pertaining to market value. The information provided is for land currently listed for sale and recent sales. State ratio studies utilize sales, occurring prior to July 1, 2009, and not property listed for sale. When sales start occurring that are lower than the assessed value and prior to January 1, adjustments can and should be made. Referee and Assessor recommend a value of \$207,270. Lautrup also gave the Board a list of comparable lot prices and had presented his case with Bonacci that he feels the increased valuation on his lot is too high. Motion Clausen second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Malcolm D. Young (NW1/4 NW1/4 E1/2 NW1/4 & Tax Lot 13, Section 26-17-10). No one present. Referee recommends no change. The property owner was concerned with the increase in valuation plus consistency with similar land. A county wide review was completed for the 2010 assessment year. All properties were reviewed and classified equally. Referee and Assessor recommend a value of \$544,520. Motion Johnson second Abariotes to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Malcolm D. Young (S1/2 SW1/4, Section 23-17-10) No one present. Referee recommends no change. The property owner was concerned with the increase in valuation plus consistency with similar land. A county wide review was completed for the 2010 assessment year. All properties were reviewed and classified equally. Referee and Assessor recommend a value of \$173,815. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Malcolm D. Young (SW1/4 NE1/4 E1/2 NW1/4 & Tax Lots 9, 17, 28 & 19, Section 24-17-10) No one present. Referee recommends no change. The property owner was concerned with the increase in valuation plus consistency with similar land. A county wide review was completed for the 2010 assessment year. All properties were reviewed and classified equally. Referee and Assessor recommend a value of \$659,950. Motion Thomsen second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

Malcolm D. Young (W1/2 NW1/4, Section 24-17-10) No one present. Referee recommends no change. The property owner was concerned with the increase in valuation plus consistency with similar land. A county wide review was completed for the 2010 assessment year. All properties were reviewed and classified equally. Referee and Assessor recommend a value of \$146,975. Motion Abariotes second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: None. Motion carried.

At 3:45 P.M., there being no further business to come before the Board of Equalization, it was moved by Thomsen and second by Clausen to adjourn meeting until the next Board of Equalization meeting date, July 22, 2010. All members present voted aye. Chairman declared meeting adjourned.

Attest:  
Merry M. Truhlsen  
Washington County Clerk

Duane Wilcox, Chairman  
Washington County Board of Equalization

I, Merry M. Truhlsen, County Clerk, in and for Washington County, Blair, Nebraska, do hereby certify that the foregoing proceedings took place during the July 20 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk