

July 19, 2011 Minutes
Washington County Board of Equalization
Supervisor's Room Courthouse
Blair, Nebraska 68008

The Washington County Board of Equalization of Washington County, Nebraska, met in regular session at 9:00 A.M. on Tuesday, July 19, 2011 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 made note that the Open Meetings Law is posted on the door and the north wall. Present: Chairman, Mary Alice Johnson, County Board Members, Kent Clausen, Jeff Quist, Steven Kruger, Ernest Abariotes and Ron Hineline. Jerry Kruse absent. Also present, County Clerk Merry Truhlsen, County Assessor Steven Mencke, Jean Ray, Deputy and Ann Therkelsen, County Reviewer.

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.

Jerry Kruse was present.

Property Valuation Protests:

Blair Apts, Brian Bidne (BC Deerfield Add Lot 3B). Brian Bidne was present. Clerk read protest and Referee and Assessor's recommendation to make no change: The property owner had the same concerns as he previously protested last year. The property had been adjusted last year. The property owner did not provide any market data. The proposed value of \$3,453,455.00 reflects no change. Bidne compared the Deerfield Apts to another apartment complex in Blair and said with his higher valuation it comes down to economics and it is hard to be competitive. Mencke discussed the advertised selling price of the apartment complex and features of the apartments. Motion Kruger second Quist to concur with Referee and County Assessor's recommendation and value at \$3,453,455.00. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hineline. Johnson abstained as she also owns an apartment complex. Nay: None. Motion carried.

Susan Ryan filed protests on 5 lots in Oak Park First Add. No one was present. Clerk read protest, the legals and values are as follows: (1) Lot 3 Blk 4; valued at \$15,790 requesting value of \$11,000; (2) Lot 8 Blk 6; value \$11,120 requesting \$8000; (3) Lot 1 Blk 7; value \$13,190 requesting \$10,000; (4) Lot 9 Blk 7 value \$11,770 requesting \$8000; (5) Lot 13, Blk 7; value \$16,225 requesting \$11,000. Clerk read Referee and Assessor's recommendation of no change. The property owner felt the lots were unbuildable and needed to be valued lower. The property owner provided no market data. The proposed value of \$15,790, \$11,120, \$13,190, \$11,770 and \$16,225 reflects no change. Motion Quist, second Clausen to concur with Referee and County Assessor's recommendations. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger and Abariotes. Hineline abstained. Nay: None. Motion carried.

Travis McIntosh (Lot 4 Blk 68 Blair) No one present. Clerk read protest. Clerk read Referee and Assessor's recommendation to adjust the assessed value based on information provided by the property owner and an interior inspection done by the County Reviewers. Adjusted the value due to the condition of the home. The proposed value of \$63,130 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation to value at \$63,130. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

Elizabeth & Ryan Sevcik (Lot 17 Clearwater Creek Sub) No one present. Clerk read protest and Referee and Assessor's recommendation to adjust the assessed value due to purchase price and to-po problems. The proposed value of \$48,000 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Motion Kruger second Abariotes to concur with Referee and County Assessor's recommendation to value at \$48,000. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

Michael M. Bierman: Tax Lot 36 Sec 6-17-12. No one present. Clerk read protest and recommendation. Motion Abariotes second Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on

information provided by the property owner and an interior inspection done by the County Reviewers. The owner provided information showing a purchase price (\$320,000) which was less than the assessed value. The County Assessor's office adjusted the condition of the house due to the physical inspection and agrees with the purchase price of the property. The proposed value of \$320,000 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

(1)Michael & Angela Diehm (Tax Lot 55 Section 32-18-12) No one present. Clerk read protest and recommendation. Motion Clausen second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner. The property owner indicated the property currently has a use of grass. This was confirmed with FSA aerials. The property record card was changed from dry to grass. The proposed value of \$7,285 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

(2)Michael & Angela Diehm (Tax Lot 56 Section 32-18-12) No one present. Clerk read protest and recommendation. Motion Hinline second Abariotes to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and an interior inspection done by the County Reviewers. The property owner indicated the property currently has a use of grass. This was confirmed with FSA aerials. The property record card was changed from dry to grass. The proposed value of \$385,065 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Julia Jo Hindmarsh (N½SW¼, NW¼SE¼, Tax Lot 25 Section 11-17-9) No one present. Clerk read protest and recommendation. Motion Kruse second Kruger to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner. Evidence was provided that the Elkhorn River flood of 2010 deposited a layer of sand over part of the property. As a result the soil type has been temporarily adjusted to 4D and is to be reviewed annually. The proposed value of \$678,650 reflects those changes. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Milo & Marian Jeppesen (Lots 6 & 7, Blk 59 Blair) No one present. Clerk read protest and recommendation. Motion Kruger second Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information a physical inspection done by the County Reviewer and County Referee. The property has been listed for \$54,900 with Re Max for quite awhile and has had no response. The property owner also had a current appraisal. The proposed value of \$54,900 reflects those changes. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Reynold Kubie (Tax Lot 14 Section 15-18-11) No one present. Clerk read protest and recommendation. Motion Kruse second Quist to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner. The property owner submitted information pertaining to a sale of property that was adjacent to the subject and a FSA map. The sale appears to be an arms length transaction. Sales that occur in Washington County are not used to establish special use values for agricultural land. This sale should not be considered as comparable for special use values. The FSA maps showing the number of acres in dry land classifications was less than the county records indicated. The County Assessors office has reconciled the land use with the maps. The land is assessed the same as similar land in Washington County. The proposed value of \$203,575 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Cory Lewis (Tax Lot 64 Section 25-17-12) No one present. Clerk read protest and recommendation. Motion Kruger second Clausen to concur with Referee and County Assessor's recommendation to adjust the value based on information provided by the property owner and an interior inspection done by the County Reviewers. The property owner provided information showing a current purchase price (\$132,000) which was less than the assessed value. The recent sale was after 1/1/2011. The inspection revealed that the condition of the house was in fair to poor condition and had termite damage and the garage and deck needed to be replaced. I recommend increasing the physical depreciation. The proposed value of \$105,000 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Bruce & Jolene Moseman (CC Tax Lot 137 Section 11-17-12) No one present. Clerk read protest and recommendation. Motion Kruse second Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection done by the County Assessor's office and information provided by the property owner. The property owner provided a purchase agreement which showed the value to be \$187,500. The County Assessors office adjusted the condition of the house due to the physical inspection and agrees with the purchase price. The proposed value of \$187,500

reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Kevin Naser (Push's Subdivision Lots 12 and 13) No one present. Clerk read protest and recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and an interior and exterior inspection done by the county reviewers. The property owner provided an appraisal that indicated a value of \$430,000 for the two properties protested. The inspection revealed the property needed to be adjusted for condition and quality. The proposed value of \$430,000 reflects those changes to the property record card and the combining of the two properties. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Nicole Schumacher (Eagle View Sub Revised Lot 31) No one present. Clerk read protest and recommendation. Motion Kruse second Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection done by the County Reviewers and information provided by the property owner. This inspection revealed the quality needed to be adjusted and some adjustments were made to the property record card. The proposed value of \$280,560 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Victor A. Schwinghamer (Lot 12 Crystal Lake Estates First Add). No one present. Clerk read protest and recommendation. Motion Kruse second Quist to concur with Referee and County Assessor's recommendation of no change. The property owner was concerned with the increase in value that occurred for 2011. In the process of reviewing properties for 2011, the County Assessor's office found the subject property was classified wrong. Crystal Lake Estates has lake front property and no lake front. Lake front properties have higher sale prices and are assessed higher. The Assessor's Office corrected the classification for 2011 and the value of \$281,620 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Carie L. Smith (Tax Lot 62 Section 8-18-9) No one present. Clerk read protest and recommendation. Motion Kruse second Kruger to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner. The owner provided FSA maps showing the number of acres in dry land classifications were less than the county records indicated. The County Assessor office has reconciled the land use with the maps and the house site was removed due to the house being gone before January 1, 2011. The land is assessed the same as similar land in Washington County. The proposed value of \$99,400 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Rex & Rebecca Stambaugh (Lot 7 Hillcrest 2nd Add, Blair) No one present. Clerk read protest and recommendation. Motion Abariotes second Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection done by the County Reviewers. The condition of the property needed to be adjusted. The proposed value of \$145,000 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Michael and Melody Fairbanks (Lot 10, Heidi Hollo West Sub) Melody Fairbanks was present. Clerk read protest and Referee and Assessor's recommendation of no change. The property owner was concerned with the difference of value between their property and Lots 2, 5 & 6 who they feel are similar houses in the subdivision. The property owner also provided an appraisal for the value of \$380,000. The CBOE has had a policy of requiring an interior and exterior physical inspection to make sure the property record card is correct. I recommend no change unless the property owner adheres to the county policy. The proposed value of \$404,920 reflects no change. Fairbanks stated her objections to having the County Reviewers inspect her property. After speaking to the Assessor and Reviewer she agreed to an inspection. Fairbanks and Therkelsen left the meeting and action was postponed until later in the morning when Therkelsen came back and stated she agreed with the value of \$380,000. Motion Hinline second Abariotes to value this property at \$380,000. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Mike Fitzgerald (S½SE¼ Sec 7-17-13) No one present. Clerk read protest and Referee and Assessor's recommendation of no change. The property owner's concerns were the flooding that has occurred in 2010 and 2011. Some concerns are the possibility of permanent or long term damage to the soil and the reduction in productivity. Property is assessed as of January 1 of each year and any adjustment for changes that occurred after that date should be addressed the following year. The property owner did lose part of a crop in 2010 but was able to replant as of 1/1/2011. Any adjustments made for crop loss or flooding should be done county wide and in a consistent manner. The proposed value of \$182,215 reflects no change. Motion Kruse second Hinline to concur with Referee and County Assessor's recommendation and value at \$182,215. Vote- Aye: Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Clausen abstained. Nay: None. Motion carried.

- 1) Sean Mullen c/o Hancock & Dana (Parkside Apartments, LLC) S75'N215' Lot 4 Blk 113, Blair. No one present. Clerk read protest. Reason for requested valuation change: Taxpayer request that the 2011 value be reduced to \$10,188.20 to equal the percentage of the sales price. Clerk read Referee and Assessor's recommendation of no change. Vacant land. The proposed value of \$11,250 reflects no change. Motion Kruse second Clausen to concur with Referee and County Assessor's recommendation to value at \$11,250. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Johnson abstained. Nay: None. Motion carried.
- 2) Sean Mullen (Parkside Apartments Lot 6 & part of vacated street except N150'E75' & except E5' of S164' Blk 113, Blair. No one present. Clerk read protest. Reason for requested valuation change: Taxpayer request that the 2011 value be reduced to \$498,008.21 to equal the percentage of the sales price. Clerk read Referee and Assessor's recommendation to adjust the assessed value of the subject property based on information provided by the property owner. The information provided included a recent sale price and income information. The proposed value of \$498,010 reflects that change. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to value at \$498,010. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Johnson abstained. Nay: None. Motion carried.
- 3) Sean Mullen c/o Hancock & Dana (Parkside Apartments, LLC S95'N210' Lot 7 Blk 113, Blair. No one present. Clerk read protest. Reason for requested valuation change: Taxpayer request that the 2011 value be reduced to \$130,423 to equal the percentage of the sales price. Clerk read Referee and Assessor's recommendation to adjust the assessed value of the subject property based on information provided by the property owner. The information provided included a recent sale price and income information. The proposed value of \$130,420 reflects that change. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation to value at \$130,420. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Johnson abstained. Nay: None. Motion carried.
- 4) Sean Mullen (Parkside Apartments Lot 5 & part of vac street except W75'N150' & except W50' of S164' Blk 113 Blair. No one present. Clerk read protest. Reason for requested valuation change: Taxpayer request that the 2011 value be reduced to \$361,876 to equal the percentage of the sales price. Clerk read Referee and Assessor's recommendation to adjust the assessed value of the subject property based on information provided by the property owner. The information provided included a recent sale price and income information. The proposed value of \$361,875 reflects that change. Motion Abariotes second Kruse to concur with Referee and County Assessor's recommendation to value at \$361,875. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Johnson abstained. Nay: None. Motion carried.
- 5) Sean Mullen c/o Hancock & Dana (Parkside Apartments, LLC S326.5' of Lot 4 or Lot 4 except N215' Blk 113, Blair. No one present. Clerk read protest. Reason for requested valuation change: Taxpayer request that the 2011 value be reduced to \$266,347 to equal the percentage of the sales price. Clerk read Referee and Assessor's recommendation to adjust the assessed value of the subject property based on information provided by the property owner. The information provided included a recent sale price and income information. The proposed value of \$266,345 reflects that change. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation to value at \$266,345. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Johnson abstained. Nay: None. Motion carried.
- 6) Sean Mullen c/o Hancock & Dana (Parkside Apartments, LLC S326.5' of Lot 3 or Lot 3 except 215' Blk 113, Blair. No one present. Clerk read protest. Reason for requested valuation change: Taxpayer request that the 2011 value be reduced to \$266,347 to equal the percentage of the sales price. Clerk read Referee and Assessor's recommendation to adjust the assessed value of the subject property based on information provided by the property owner. The information provided included a recent sale price and income information. The proposed value of \$266,345 reflects that change. Motion Clausen second Quist to concur with Referee and County Assessor's recommendation to value at \$266,345. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Johnson abstained. Nay: None. Motion carried.
- 7) Sean Mullen (Parkside Apartments, LLC E5' of S164' of Lot 6 & W 50' of S164' Lot 5 Blk 113, Blair. No one present. Clerk read protest. Reason for requested valuation change: Taxpayer request that the 2011 value be reduced to \$66,812 to equal the percentage of the sales price. Clerk read Referee and Assessor's recommendation to adjust the assessed value of the subject property based on information provided by the property owner. The information provided included a recent sale price and income information. The proposed value of \$66,810 reflects that change. Motion Clausen second Kruger to concur with Referee and County Assessor's recommendation to value at \$66,810. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Johnson abstained. Nay: None. Motion carried.

(1) William & Harold Ballenger (Tax Lot 4 Sec 7-19-12). William Ballenger was present. Clerk read protest. Clerk read Referee and Assessor's recommendation: The property owners concerns were the reclassification of waste land to treed grass and flooding that is occurring and the possibility of permanent or long term damage to the soil. Property is assessed as of January 1 of each year and any adjustment for changes that occurred after that date should be addressed the following year. Information provided by the property owner stated that flooding also occurred in 2010. There was not any evidence provided of damages or changes to the soil as of 1/1/2011. Washington County's change in 2010 was due to: 1) changes in the agricultural land classification codes provided by the State 2) land use changes initiated by the Assessor's office, as well as 3) the increased value of agricultural properties in the county due to sales. A county wide review was completed for the 2010 assessment year. All land codes were changed from an alpha to numeric symbol provided by the State. During the review some changes were

made to the land classification and use. All properties were reviewed and classified utilizing the same guidelines. The proposed value of \$42,440 reflects no change. Ballenger stated most of their property, which they have owned since the forties, is in Iowa but when the river changed approximately 100 acres are now in Nebr. The property is difficult for them to get to, they receive no county services and due to high water the last few years has been unusable. Ballenger said he felt the 299% increase in valuation from 2009 (valuation \$14,150) was out of line. Mencke discussed the change in land classification for the property. Motion Kruger second Clausen to concur with Referee and County Assessor's recommendation to value at \$42,440. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger and Abariotes. Hinline abstained. Nay: None. Motion carried.

(2)William & Harold Ballenger (Tax Lot 5 Sec 7-19-12) William Ballenger was present. Clerk read protest. This property was addressed in preceding discussion. Motion Kruger second Clausen to concur with Referee and County Assessor's recommendation to value at \$31,260. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger and Abariotes. Hinline abstained. Nay: None. Motion carried.

Juan Valdiva De Los Rios & Crystal Scheffler (Lot 3 Eagle View Sub). No one present. Clerk read protest and Referee and Assessor's recommendation of no change. The property owner stated property values in Eagle View are declining. A physical inspection was done by the County Reviewers that confirmed the property record card was correct. The property was purchased in 2007 for \$540,000 and is presently assessed at \$474,990. Other sales in Eagle View do not appear to be of equal quality, size or style to the subject at this time and there is not any information available to the County Assessor's office to justify a change. The proposed value of \$474,990 reflects no change. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to value at \$474,990. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Leo & Michelle Luettkie (TL31 Section 33-19-11) No one present. Clerk read protest and Referee and Assessor's recommendation of no change. The property owner was concerned with the large increase over a short period of time. The reason for the increase was the addition of a building site value of \$45,000. In 2010 a house was built on the property and amenities for that improvement were added to the land. Washington County adds value for those amenities. All improved property in the area of the subject are valued the same. The proposed value of \$154,455 reflects no change. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$154,555. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Douglas Brown (Lot 6 Blk 20 Herman Village) No one present. Clerk read protest and Referee and Assessor's recommendation to adjust the assessed value based on a physical inspection done by the County Reviewers. The condition of the property needed to be adjusted. The proposed value of \$45,720 reflects that change. Motion Quist second Abariotes to concur with Referee and County Assessor's recommendation to value at \$45,720. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Michael & Donna May (Lot 14 Clearwater Creek Sub). No one present. Clerk read protest and Referee and Assessor's recommendation of no change. The property owner recently purchased the lot on 3/14/2011 for \$33,000. The sale occurred after 1/1/2011 and would not be used as a comparable sale until 2012. A prior sale that occurred 1/27/2011 was from a mortgagor that had foreclosed on the property. The property owner also stated that the lot had to-po problems. All lot values in Clearwater Creek will be reviewed for 2012. The subject lot is assessed utilizing the same procedures as similar lots in the subdivision for 2011. The proposed value of \$60,000 reflects no change. Motion Hinline second Kruger to concur with Referee and County Assessor's recommendation to value at \$33,000. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Louie L. Dickes: Tax Lot 10 Sec 33-18-12. Louie Dickes was present. Clerk read protest and Referee and Assessor's recommendation: The property owner provided two appraisals that indicated a market value of \$58,000 and \$48,000 for the subject property. The first appraisal estimated the market value of the land at \$28,000. (The appraisal was intended for use in a divorce settlement.) The second appraisal provided a cost approach value of \$41,170 for the improvements only and included a \$0 value for the site improvement roll up. The Assessor's office does not agree with the indicated land value per the appraisals. An additional downward adjustment was added to the land in 2000 by the County BOE for topo problems, and the adjustment is still being applied. An exterior and interior inspection was done by the County Reviewers. The inspection revealed that the house was in fair to poor condition but was still livable. After reviewing the house, the Assessor's office is suggesting that additional depreciation be added and the value be changed from \$36,870 to \$25,145 with no adjustment to the land. The proposed value of \$89,845 reflects that change. Dickes discussed the property. Motion Clausen second Kruse to concur with Referee and County Assessor's recommendation to value at \$89,845. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Savage & Browning (Pamida) Eastgate Plaza Lot 3, Blair. Tom Savage was present. Clerk read protest. Clerk read Referee and Assessor's recommendation of no change, the property owner did not provide an appraisal. The market and rental information provided did not appear to be from similar properties and would have to be reviewed before any adjustment could be considered. The proposed value of \$1,939,830 reflects no change. Savage discussed the property and comparables used. Savage had hand outs for the Board. Assessor stated it takes time to do an analysis of a complicated property. Motion Hinline second Kruger to concur with Referee and County Assessor's recommendation to value at \$1,939,830. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Michael G. Smith (Gibreal Trailer Court Lot 10 Cabin 31C). No one present. Clerk read protest and Referee and Assessor's recommendation: The property owner's concern was the flooding that has occurred in 2011. Property is assessed as of January 1st of each year and any adjustments for changes that occurred after that date should be addressed the following year. The proposed value of \$10,700 reflects no change. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation to value at \$10,700. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

1:00 David Brown, agent for Concrete Equipment Co Inc c/o OshKosh Corp had 9 property valuation protests. David Brown was present. Clerk read protests: Reason for requested valuation change- (same on all protests) Comparable sales, income and expense information do not support current county value. See attached data. They are requesting the combined valuation on all properties be \$1,400,000. Clerk read through the legals and valuations: (1) (Lots 5-7 & part of vacated Iowa Street, Blk 21, Blair) Valuation= Land \$75,965 Buildings \$14,765 = \$90,730; (2) (Lots 3 & E½ Lot 4, Blk 22, Blair) Valuation= Land \$12,000; (3) (Lots 7 & vacated 13TH Street, Blk 22, Blair) Valuation = Land \$21,600; (4) (Lots 1-3 Blk 23, Blair) Valuation – Land \$24,800; (5) (Lots 4-7 & vacated 14TH Street, Blk 23, Blair) Valuation – Land \$45,600 Buildings \$197,365 Total= \$242,965; (6) (Lot 1, Blk 24, Blair) Valuation – Land \$8,800; (7) (Lots 1-7 Blk 31, Blair) Valuation – Land \$59,365 Buildings \$419,985 Total= \$479,350; (8) (Tax Lot 202 Section 12-18-11, Blair) Valuation – Land \$43,320; (9) (Tax Lots 170, 171 & 269 Section 12-18-11, Blair) Valuation– Land \$217,715 Buildings 1,073,235 Total \$1,290,950. Clerk read Referee and Assessor's recommendation to make no change, the property owner did not provide an appraisal. The market and rental information provided did not appear to be from similar properties and would have to be reviewed before any adjustment could be considered. The proposed values reflect no change. Brown discussed the group of building, which have been added on to numerous times over the years. Assessor discussed the comparables and stated it takes time to do an analysis of a complicated property.

Motion Quist second Kruse to concur with Referee and County Assessor's valuation recommendations as follows:

- (1) (Lots 5-7 & part of vacated Iowa Street, Blk 21, Blair) Valuation= Land \$75,965 Buildings \$14,765 = \$90,730
 - (2) (Lots 3 & E½ Lot 4, Blk 22, Blair) Valuation= Land \$12,000
 - (3) (Lots 7 & vacated 13TH Street, Blk 22, Blair) Valuation = Land \$21,600
 - (4) (Lots 1-3 Blk 23, Blair) Valuation – Land \$24,800
 - (5) (Lots 4-7 & vacated 14TH Street, Blk 23, Blair) Valuation – Land \$45,600 Buildings \$197,365 Total= \$242,965
 - (6) (Lot 1, Blk 24, Blair) Valuation – Land \$8,800
 - (7) (Lots 1-7 Blk 31, Blair) Valuation – Land \$59,365 Buildings \$419,985 Total= \$479,350
 - (8) (Tax Lot 202 Section 12-18-11, Blair) Valuation – Land \$43,320
 - (9) (Tax Lots 170, 171 & 269 Section 12-18-11, Blair) Valuation– Land \$217,715 Buildings 1,073,235 Total \$1,290,950
- Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

1) Mary Berg for Cedar Valley Place: Hayden Place First Addition Replat One Lot 7, Blair. Mary Berg was present. Clerk read protest and Referee and Assessor's recommendation of no change. The property owner did not provide any market information. The proposed value of \$919,550 reflects no change. Berg discussed the increase in valuation and aspects of the properties. Motion Kruse second Clausen to concur with Referee and County Assessor's recommendation to value at \$919,550. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

2) Mary Berg for Hayden Place Dev: Hayden Place First Addition Replat One Lot 5, Blair. Berg was present. Clerk read protest and Referee and Assessor's recommendation of no change. The property owner did not provide any market information. The proposed value of \$130,680 reflects no change. Motion Clausen second Kruse to concur with Referee and County Assessor's recommendation to value at \$130,680. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

3) Mary Berg for Hayden Place Dev: Hayden Place First Addition Replat One Lot 3, Blair. Berg was present. Clerk read protest and Referee and Assessor's recommendation of no change. The property owner did not provide any market information. The proposed value of \$386,595 reflects no change. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to value at \$386,595. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

4) Mary Berg for Hayden Place Development: Hayden Place Replat One Lot 3, Blair. Berg was present. Clerk read protest. Clerk read Referee and Assessor's recommendation of no change. The property owner did not provide any market information.

The proposed value of \$182,950 reflects no change. Motion Kruse second Kruger to concur with Referee and County Assessor's recommendation to value at \$182,950. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

5) Mary Berg for Hayden Place Dev: Hayden Place First Addition Replat Two Lot 8. Berg was present. Clerk read protest and Referee and Assessor's recommendation of no change. The property owner did not provide any market information. The proposed value of \$396,985 reflects no change. Berg discussed the property and the dedicated right of way for the future by-pass. Motion Clausen second Hinline to not concur with the Referee and Assessor's recommendation. Vote- Aye: Clausen, Kruse, Kruger, Abariotes and Hinline. Nay: Quist, Johnson. Motion carried. Board had a delay while County Reviewer checked on the ownership of the ROW property. Motion Hinline second Clausen to value at \$178,645. Vote- Aye: Clausen, Kruse, Abariotes and Hinline. Nay: Quist, Johnson, Kruger. Motion carried.

1) Dolly Anderson: Tax Lot 2 Sec. 6-18-12. Robert and Dolly Andersen were present for all 6 protests. Clerk read protest and Referee and Assessor's recommendation of no change. The property owner was concerned with the large increase over a short period of time, and that agricultural land in Washington County should not be valued higher than Burt County agricultural values. The Washington County special values are determined based on sales located in Cuming, Burt, Nemaha and Otoe Counties. A comparison of values between Washington and Burt County revealed that Burt County values are higher not lower. The increase in value was due to increased sale prices. Changes were made to all special use agricultural land in Washington County for 2011. The proposed value of \$130,350 reflects no change. Robert and Dolly Andersen were present and discussed the property and brought FSA maps. Assessor made adjustments as per FSA maps. Motion Kruger second Clausen to value at \$125,925. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger and Abariotes. Nay: Hinline. Motion carried.

2) Dolly Anderson: Tax Lot 64 Sec. 19-18-12. Clerk read protest, the Referee and Assessor's recommendation on this property was the same as just read. The proposed value of \$32,065 reflects no change. Assessor made adjustments as per FSA maps. Motion Quist second Clausen to value at \$30,915. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

3) Dolly Anderson: W1/2NE1/2NW1/4 & Tax Lots 79 & 80 Sec 20-18-12. Clerk read protest, the Referee and Assessor's recommendation on this property was previously read. The proposed value of \$105,005 reflects no change. Motion Kruse second Clausen to concur with Referee and County Assessor's recommendation to value at \$105,005. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger and Abariotes. Nay: Hinline. Nay: None. Motion carried.

4) Dolly Anderson: NW1/4NW1/4 Sec 20-18-12. Clerk read protest, the Referee and Assessor's recommendation on this property was the same as previously read. The proposed value of \$87,225 reflects no change. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to value at \$87,225. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

5) Dolly Anderson: SW1/4SW1/4 Sec 17-18-12. Clerk read protest, the Referee and Assessor's recommendation was the same as just read. The proposed value of \$86,045 reflects no change. Motion Kruse second Clausen to concur with Referee and County Assessor's recommendation to value at \$86,045. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

6) Dolly Anderson: Tax Lot 40 Sec 18-18-12. Clerk read protest, the Referee and Assessor's recommendation was the same as just read. The proposed value of \$75,090 reflects no change. Assessor made adjustments as per FSA maps. Motion Abariotes second Clausen to value at \$68,815. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Charles A. Folsom: Tax Lot 10 Sec 29-18-9. Charles Folsom was present. Clerk read protest and Referee and Assessor's recommendation to adjust the assessed value based on information provided by the property owner. The owner provided FSA maps showing the number of acres in dry land classification was less than the County records indicated. The County Assessor's office has reconciled the land use with the maps. The proposed value reflects that change. The property owner also had concerns with the flooding that is occurring and waste land being reclassified to treed grass. The land is assessed the same as similar land in Washington County. The proposed value of \$120,890 reflects that change. Folsom discussed the property. Motion Clausen second Kruse to concur with Referee and County Assessor's recommendation to value at \$120,890. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Big Sky Development Group LLC, 2637 S 158th Plaza Suite 110, Omaha; filed 34 protests on Lots in Cottonwood Creek.

Kevin Petersen was present. Clerk read protests, reason for protesting was the same on all lots: Historically lots have sold for 80.91% of our listing prices (see attached spreadsheet) which would have a value of \$2,399,165 for 35 remaining listed lots.

To read legals and valuations, Clerk grouped lots based on valuation:

The following 8 lots were valued at \$95,000= on Lots 2, 16, 39, 40, 41, 42 & 44 requested \$80,107, on Lot 30 requested \$92,244

The following 6 lots were valued at \$100,000 = on Lots 11, 13, 14, 27, requested \$84,153; on Lot 12 requested \$92,244; and on Lot 45 requested \$88,199.

The following 7 lots were valued at \$85,000= on Lots 19, 21, 46 requested \$76,061; on Lot 35 & 50 requested \$67,970; on Lot 36 requested \$72,015; and on Lot 38 requested \$63,924;

The following 6 lots were valued at \$70,000= on Lots 37 & 57 requested \$55,832; on Lots 51, 52, 54, 55 requested \$63,924. The following 7 lots were valued at \$50,000= on Lot 59 requested \$47,741; on Lots 60 & 65 requested \$35,603; on Lot 61 requested \$47,741; and on Lots 62, 63, 64 requested \$39,649.

Clerk read Referee and Assessor's recommendation to change the valuation on 10 lots and no change on the rest of the lots. The lot value is assessed at less than the list price. Based on a study done by the Assessor's Office of the six sales referred to by the property owner, historically the assessed value has been at approximately 78.33% of the list price. Kevin Petersen discussed the property. The Board took the following action:

Lots 2, 16, 30, 39, 40, 41, 42 & 44 valued at \$95,000 reflects no change.

Motion Hinline second Quist to concur with Referee and County Assessor's recommendation to value at \$95,000.

Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Lots 11, 12, 13, 14, 27 & 45 valued at \$100,000 reflects no change.

Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$100,000.

Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Lots 19, 21, 36 & 46 valued at \$85,000 reflects no change.

Motion Quist second Clausen to concur with Referee and County Assessor's recommendation to value at \$85,000.

Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Referee and Assessor recommend changing the valuation on Lots 35 & 50 which were valued at \$85,000 to \$84,000

Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to value at \$84,000

Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Referee and Assessor recommend changing the valuation on Lot 38, which was valued at \$85,000 to \$79,000.

Motion Abariotes second Kruger to concur with Referee and County Assessor's recommendation to value at \$79,000.

Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Referee and Assessor recommend changing the valuation on Lots 37 & 57, which were valued at \$70,000 to \$69,000

Motion Kruger second Abariotes to concur with Referee and County Assessor's recommendation to value at \$69,000.

Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Lots 51, 52, 54 & 55, valued at \$70,000 reflects no change.

Motion Clausen second Quist to concur with Referee and County Assessor's recommendation to value at \$70,000.

Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Lots 59 & 61, valued at \$50,000 reflects no change.

Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to value at \$50,000.

Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Referee and Assessor recommend changing the valuation on Lots 60 & 65, which were valued at \$50,000 to \$44,000

Motion Kruse second Hinline to concur with Referee and County Assessor's recommendation to value at \$44,000.

Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Referee and Assessor recommend changing the valuation on Lots 62, 63 & 64 which were valued at \$50,000 to \$49,000

Motion Kruger second Clausen to concur with Referee and County Assessor's recommendation to value at \$49,000.

Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Thomson Reuters PTS c/o Matthew Poling - Evonik Degussa Corp fka Midwest Lysine; N $\frac{1}{2}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ & TL 10, 28, 29, 30, 31, 32, 33, 38 & 46 Sec 18-18-12. No one present. Clerk read protest and Referee and Assessor's recommendation of no change, the property owner did not provide an appraisal or market information of similar property. The property would require a re-inspection before any adjustments could be considered. The proposed value of \$15,239,500 reflects no change. Motion Clausen second Kruger to concur with Referee and County Assessor's recommendation to value at \$15,239,500. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 3:35 P.M., there being no further business to come before the Board of Equalization at this time, it was moved by Kruger and second by Clausen to adjourn meeting until the next Board meeting date, July 26, 2011. All members present voted aye, Chairperson declared meeting adjourned.

Attest:
Merry M. Truhlsen
Washington County Clerk

Mary Alice Johnson, Chairperson
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 19th meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk