

**July 18, 2019 Minutes**  
**Washington County Board of Equalization**  
**Supervisor's Room Courthouse**  
**Blair, Nebraska 68008**

The Washington County Board of Equalization of Washington County, Nebraska, met to hear property valuation protests at 1:00 PM. on Tuesday, July 9, 2019 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 Steve Dethlefs, County Board Members: Lisa Kramer, Bob Frahm, Steve Dethlefs, Jay Anderson and Steven Kruger. Absent: Jordan Rishel and Andy Andreasen. Also present, County Clerk Barbara Sullivan, County Assessor Steve Mencke, Deputy Jean Ray, and Co Reviewer Deb Lupardus.

Clerk said 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, Kaiser Appraisal Services, is the referee that met with people filing a property valuation protest. On protests where the property owners signed a waiver, meaning they agree with the Referee and Assessor's recommendation, Clerk will read name, legal and the recommendation.

Motion by Kruger second by Anderson to approve the agenda for the July 18, 2019 meeting of the Board of Equalization. Vote- Aye: Kramer, Frahm, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

**Property Valuation Protests**

Phillip Peterson (TL 3 Sec 17-19-11) Owner signed waiver. Referee stated "I recommend 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. The proposed value of \$198,870 reflects that change." Motion Kruger second Anderson to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Joanne Johnson (TL 179 Sec 31-17-13) Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value and did not show for the Referee hearing. The property owner also would not allow an on-site inspection. The proposed value of \$523,290 reflects no change." Motion Kruger second Kramer to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Victoria Ahmann (CC Southern Heights Lot 9 Blk 4) Owner signed waiver. Referee stated "I recommend 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 square foot needed to be adjusted. The proposed value of \$264,425 reflects that change." Motion Kruger second Kramer to concur with the Referee and County Assessor's recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Matthew Hover (Allen Hills Sub Lot 42) Hover was present. Clerk read protest then the Referee's recommendation "I recommend no change due to an on-site inspection. The inspection revealed that the property record card was correct. The property owner did provide comparable sales that were reviewed and found not to be comparable. There were 11 sales with only one being of the same quality as the subject. That comparable sale also resold for a higher amount 1 ½ years later which the property owner did not disclose. None of the comparables were in the property owner's subdivision. The proposed value of \$413,880 reflects no change." Hover provided an appraisal. Motion Kruger second Kramer to not concur with Referee and County Assessor's recommendation and adjust the value to \$348,500 for buildings for a total of \$400,000. Vote- Aye: Kramer, Frahm, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Paul Beister (TL 56 Sec 17-18-9) Owner signed waiver. Referee stated "I recommend 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 sun room needed to be changed to a Knee wall porch. The proposed value of \$267,230 reflects that change." Kruger second

Anderson to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Peggy Clapper (TL 82 Sec 28-18-12) Referee stated "I recommend no change due to an on-site inspection and the property owner did not provide any information pertaining to market value. The inspection revealed that the property record card was correct. Additional depreciation was added for condition of property in past years and is still included for 2019 assessed value. The proposed value of \$198,905 reflects no change." Motion Kruger second Frahm to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Jeffrey Quist (SW ¼ SE ¼ Sec 31-19-12) Quist was present. Clerk read protest then the Referee's recommendation "I recommend no change. The property owner was concerned with the Agricultural Land Value. The property owner provided 4 sales ranging from \$3,500 to \$ 4,000 as comparables to the subject property. The Assessor's office provided 6 sales ranging from \$6,300 to \$8,500. There was not a spread sheet provided by either party to show if the subject property compared to the sales. Statistical information from a 3 year sale file compiled by Nebr Dept of Revenue indicated that the assessed value of farm land in Washington Co was at the acceptable level of 75%. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$112,135 reflects no change." Motion Kramer second Frahm to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Jeffery Quist (W ½ NE ¼, NW ¼ SE ¼ Sec 6-18-12) Clerk read protest then the Referee's recommendation "I recommend no change. Referee stated "I recommend no change. The property owner was concerned with the Agricultural Land Value. The property owner provided 4 sales ranging from \$3,500 to \$ 4,000 as comparables to the subject property. The Assessor's office provided 6 sales ranging from \$6,300 to \$8,500. There was not a spread sheet provided by either party to show if the subject property compared to the sales. Statistical information from a 3 year sale file compiled by Nebr Dept of Revenue indicated that the assessed value of farm land in Washington Co was at the acceptable level of 75%. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$606,525 reflects no change." Motion Kramer second Kruger to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Jeff Shaner (TL 11 Sec 16-17-13) Shaner was present. Clerk read protest then the Referee's recommendation "I recommend no change unless the property owner provides additional information. The property owner stated the property had flood damage prior to 1/1/2019. All agricultural land is assessed utilizing the same guidelines provided by the State Statutes and regulation. The proposed value of \$70,185 reflects no change." Motion Kruger second Anderson to not concur with the Referee and County Assessor's recommendation and adjust the land value to \$6,190 for a total of \$14,460. Vote- Aye: Kramer, Frahm, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Fitzgerald Farms (S ½ SE ¼ Sec 7-17-13) Shaner spoke on behalf of Mr. Fitzgerald. Clerk read protest then the Referee's recommendation "I recommend no change unless the property owner provides additional information. The property owner stated the property had flood damage prior to 1/1/2019. All agricultural land is assessed utilizing the same guidelines provided by the State Statutes and regulations. The proposed value of \$220,855 reflects no change." Motion Kruger second Kramer to concur with the Referee and County Assessor's recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

At 12:34 PM the Board recessed until 1:00 PM. Anderson left the meeting.

### **Report of Destroyed Real Property**

Rick Roswick & Mary Shean (TL 50 & 51 Sec 33-17-13) Roswick was present. VanderSchaaf entered meeting and spoke with Board at length. Motion Dethlefs second Kramer to approve reassessment for land to \$98,535. Vote- Aye: Kramer, Frahm, Dethlefs. Nay: Kruger. Motion carried.

### **Property Valuation Protests**

AJR Enterprises LLC by Larry McKennan (CC Lots 1-8 & ½ Vac Jefferson St, and 17' of Vac 12<sup>th</sup> St & ½ Vac 13<sup>th</sup>) Mary McKennan was present. Clerk read protest, then the Referee's recommendation "I recommend adjusting the assessed value based on cost information provided by the property owner and other contractors. The cost information indicated that the quality level needed to be adjusted. The proposed value of \$438,945 reflects those changes." Motion Kruger second Kramer to table item until next week when the property owner can schedule. Vote-Aye: Kramer, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Michael Muller (Oak Park 4<sup>th</sup> Add Lot 4) Muller was present. Clerk read protest then the Referee's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers and information provided by the property owner. The inspection revealed the quality of the house needed to be adjusted. The proposed value of \$414,440

reflects that change.” Motion Kruger second Frahm to concur with the Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

William Burdess (S ½ SW ¼ Sec 28-18-12) Burdess was present. Clerk read protest then Referee’s recommendation- Referee addressed several questions from property owner and then recommended the proposed value of \$368,625 that reflects no change. Motion Kruger second Kramer to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

William Burdess (S ½ NE ¼ NW ¼, SE ¼ NW ¼ Sec 33-18-12) Burdess was present. Clerk read protest then Referee’s recommendation- Referee addressed several questions from property owner and then recommended the proposed value of \$342,745 that reflects no change. Motion Kruger second Kramer to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Timothy & Karleen Peterson (AV Shephard 1<sup>st</sup> Add Lots 12 & 12 Blk 6) Peterson was present. Clerk read protest then Referee’s recommendation “I recommend no change due to an on-site inspection and the property owner did not provide any information pertaining to market value. The inspection revealed that the property record card had been corrected last year and was correct. The proposed value of \$124,235 reflects no change.” Motion Kruger second Kramer to not concur with Referee and Assessor and adjust Improvement value to \$11,365 for a total value of \$110,305. Vote- Aye: Kramer, Frahm, Dethlefs, Kruger. Nay: Non. Motion carried.

Justin & Erin Loehr (Cottowood Crk Lot 28) Erin Loehr and Mary Alice Johnson were present. Clerk read protest then Referee’s recommendation “I recommend adjusting the assessed value based on a recent listing of the subject property. The sale appears to be an arms length sale and sold on the open market through a Real Estate Broker but occurred after the first of the year. The listing price as of the 1<sup>st</sup> of the year was \$710,000. The proposed value of \$710,000 reflects that change. Motion Kramer second Frahm to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

### **Report of Destroyed Real Property**

OPPD/Pruess Farms Inc, Lease (TL 11 & pt of TL 17 Sec 17-18-12) Brent Lundgren spoke on behalf of property owner. VanderSchaaf and Board discussed at length. Motion Kruger second Kramer to deny reassessment. Vote- Aye: Kramer, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

OPPD/Pruess Farms Inc, Lease (E ½ NE ¼ NW ¼ & TLs 32, 35, 36, 72 & 73 Sec 20-18-12) Brent Lundgren spoke on behalf of property owner. Motion Kruger second Kramer to deny reassessment. Vote- Aye: Kramer, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

OPPD/Pruess Farms Inc, Lease (Pt of TL 15 Pt of TL 26 & Pt of TL 30 Sec 21-18-12) Brent Lundgren spoke on behalf of property owner. Motion Kruger second Kramer to deny reassessment. Vote- Aye: Kramer, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Jay Anderson entered meeting.

### **Property Valuation Protests**

Ben Misfeldt (AV Gottsch 2<sup>nd</sup> Add Lot 8) Ben and Mindy Misfeldt were present. Clerk read protest then Referee’s recommendation “The property owner provided sales information, and sale price to assessed value comparison. The sales were 4 years old and did not reflect today’s values. The assessed value comparison indicated that some properties in Arlington need to be reviewed. I recommend adjusting the assessed value due to an on-site inspection done by the Co Reviewers. The inspection revealed that the quality of the house needed to be adjusted and part of the driveway needed to be replaced. Additional depreciation was added to the driveway. The proposed value of \$393,980 reflects those changes.” Motion Kruger second Kramer to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Abstain: Frahm. Nay: None. Motion carried.

Bob Frahm left meeting.

Richard & Barbara Kruse (TL 54 Sec 36-17-10) Owner signed waiver. Referee stated “I recommend adjusting the assessed value based on an on-site inspection done by Co Reviewer and information provided by the property owner. The inspection revealed the condition of the buildings needed to be changed and lower the number of fixtures in the house. The proposed value of \$688,245 reflects those changes.” Motion Kruger second Anderson to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Richard Tietz (TL 25 Sec 20-17-13) Referee stated “I recommend no change unless the property owner provides additional information. The property owner stated the property had flood damage prior to 1/1/2019. All agricultural land is assessed

utilizing the same guidelines provided by the State Statues and regulations. The proposed value of \$181,645 reflects no change.” Motion Kruger second Anderson to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Richard Tietz (TL 18 Sec 21-17-13) Referee stated “I recommend no change unless the property owner provides additional information. The property owner stated the property had flood damage prior to 1/1/2019. All agricultural land is assessed utilizing the same guidelines provided by the State Statues and regulations. The proposed value of \$180,820 reflects no change.” Motion Kruger second Anderson to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Howard Wright (Wildwood Prop Lot 5) Referee stated “I recommend no change due to an on-site inspection and the property owner did not provide any information pertaining to market value. The inspection revealed that the property record card was correct. The proposed value reflects no change. Motion Kruger second Kramer to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Deborah Burger, Trustee (BC Deerfield Replat 2 Lot 44) Owner signed waiver. Referee stated “I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewer and information provided by the property owner. The property owner presented proof of the cost to build the home. The proposed value of \$317,350 reflects that value.” Motion Kruger second Kramer to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

### **Report of Destroyed Real Property**

Terry Rasmussen (W ½ NE ¼ Sec 14-19-9) Rasmussen withdrew request. Motion Kruger second Anderson to deny reassessment. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Terry Rasmussen (W ½ SE ¼ Sec 11-19-9) Rasmussen withdrew request. Motion Kruger second Anderson to deny reassessment. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried

Terry Rasmussen (E ½ NE ¼ Sec 14-19-9) Rasmussen withdrew request. Motion Kruger second Anderson to deny reassessment. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried

Terry Rasmussen (NW ¼ Sec 13-19-9) Rasmussen withdrew request. Motion Kruger second Anderson to deny reassessment. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried

### **Property Valuation Protests**

Mike & Jen Vogt (AV Gottsch 2<sup>nd</sup> Add Lot 9) Owner signed waiver. Referee stated “I recommend 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 quality needed to be adjusted. The proposed value of \$305,060 reflects that change.” Motion Kruger second Anderson to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Mike & Jen Vogt (NE ¼ NW ¼ & TLs 13, 28 & 29 Sec 35-19-10) Owner signed waiver. Referee stated “I recommend 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 that some of the outbuildings needed to be adjusted. The proposed value of \$980,210 reflects those changes. Motion Kramer second Kruger to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Harland & Tammy Labs (TL 13 Sec 6-17-13, Desoto Prk #60) Owner signed waiver. Referee stated “I recommend adjusting the assessed value due to information the property owner provided. The proposed value of \$985 reflects that change.” Motion Kramer second Kruger to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Kenneth Ray Simons Jr (Allen Hills Sub Lot 57) Owner signed waiver. Referee stated “I recommend 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 square foot needed to be adjusted. The proposed value of \$386,320 reflects that change.” Motion Kruger second Kramer to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Perry Chumley (TL 6 Sec 29-17-11) Owner signed waiver. Referee stated “I recommend 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 quality of the house needed to be adjusted. The proposed value of \$186,500 reflects that change.” Motion Kruger second Kramer to concur with Referee and County Assessor’s recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

### **Report of Destroyed Real Property**

William Snyder (AV Lot 7 Blk 22) Motion Kruger second Anderson to table item until next Board of Equalization meeting. Vote-Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

### **Property Valuation Protests**

Scott Hansen (Crest Ridge Sub Lot 28) Referee stated "I recommend no change. The property owner submitted a house sale that occurred in his subdivision that was assessed lower than the sale price. A review of the sale indicated the house needed to be inspected, there appears to be changes made since original inspection. He also stated that the value is more than it cost to build in 2018. No on-site inspection was done. Unless additional information is provided, no adjustment is justified. The proposed value of \$311,190 reflects no change." Motion Kramer second Kruger to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

RM Clapper LLC (AV Lots 1 & 2 Blk 3) Referee stated "I recommend that the owner file a damage report protest. The property owner stated that flood damage has reduced the value of his property. At this time the property cannot be inspected because the access road is flooded. The Co Assessor's assessed value of \$68,615 is as of 1/1/2019, which is prior to the flood damage." Motion Kruger second Anderson to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Michael Procopio (Heidi Hollo West Lot 19) Referee stated "I recommend no change due to an on-site inspection of the property record was correct. The property owner did provide information pertaining to market value but the comparable did not support his position. The proposed value of \$345,605 reflects no change." Motion Kruger second Kramer to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Loyal Drey (BC Lots 2-5 & prt of Lot 6 Blk 30) Referee stated "I recommend 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 of the building needed to be adjusted. The property is also listed for sale for \$433,000. The proposed value of \$433,000 reflects that change." Motion Kruger second Anderson to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Loyal Drey (BC Lot 1 Blk 30) Referee stated "I recommend 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 on the house needed to be adjusted. The property is also listed for sale for \$50,000. The proposed value of \$66,395 reflects that change." Motion Kramer second Dethlefs to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Steven & LuAnn Blea, Co-Trustees (AV White Feathers Sub pt of Lot 6 Blk 1 Unit 2) Referee stated "I recommend no change. The property owner did provide information pertaining to market value but after reviewing the information it was considered not comparable due to a smaller square foot than the subject property. The property owner did not have an on-site inspection or show for the Referee hearing. The proposed value of \$258,190 reflects no change." Motion Kruger second Kramer to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Joseph Bartes (TL 52 Sec 6-17-12) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers and information provided by the property owner. The inspection revealed the yard shed size needed to be adjusted. The proposed value of \$182,145 reflects that change." Motion Kramer second Kruger to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Vaughn Carpenter (TLs 114 & 115 Sec 28-18-12) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers and information provided by the property owner. The inspection revealed the house and buildings still had unrepaired hail damage. The house and outbuilding were given a depreciation for those damages. The proposed value of \$260,650 reflects those changes." Motion Kramer second Anderson to concur with the Referee and County Assessor's recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Gene & Catherine Welchert (CC Calhoun Co Add S 104' of Lots 10-12 Blk 89 & N ½ Vac Grant St) Owner signed waiver. Referee stated "I recommend 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 needed to be changed to crawl. The proposed value of \$167,315 reflects that change." Motion Kruger second Kramer to concur with the Referee and County Assessor's recommendation. Vote- Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Gene & Catherine Welchert (Bur-Ridge Run Lot 15) Owner signed waiver. Referee stated "I recommend 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 the condition of the house was changed. The proposed value of \$531,540 reflects those changes." Motion Kramer second Kruger to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Christyn Stumps (TL 21 Sec 23-17-11) Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value and would not allow an on-site inspection. The proposed value of \$319,670 reflects no change." Motion Anderson second Kruger to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Marilu Edson (TL 13 Sec 17-17-12) Owner signed waiver. Referee stated "I recommend no change. The property owner did not show for the referee hearing or provide any relevant information pertaining to market value. An on-site inspection was not done by the Co Reviewers. The proposed value of \$285,260 reflects no change." Motion Anderson second Kruger to concur with Referee and County Assessor's recommendation. Vote- Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

Douglas Daubert (WV Eastridge Sub Lot 5) Owner signed waiver. Referee stated "I recommend 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 of the house needed to be adjusted for foundation issues. The proposed value of \$388,425 reflects that change." Motion Kruger second Anderson to concur with the Referee and County Assessor's recommendation. Vote-Aye: Kramer, Dethlefs, Anderson, Kruger. Nay: None. Motion carried.

At 5:22 pm, there being no further business to come before the Board of Equalization at this time, it was moved by Dethlefs and seconded by Kruger to adjourn meeting. All members present voted aye. Chairman declared meeting adjourned.

Attest:  
Barbara Sullivan  
Washington County Clerk

Steve Dethlefs, Chairman  
Washington County Board of Equalization

I, Barbara Sullivan, County Clerk, in and for Washington County, Blair, Nebraska, do hereby certify that the foregoing proceedings took place during the July 18, 2019 meeting of the Washington County Board of Equalization  
Barbara Sullivan, Washington County Clerk