

**July 24, 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 10:00 AM on Wednesday, July 24, 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: Jordan Rishel, Bob Frahm, and Steve Kruger. Absent: Lisa Kramer, Jay Anderson and Andy Andreasen. Also present, County Clerk Barbara Sullivan, 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 Kruger second Frahm to approve the agenda for the July 24, 2019 meeting of the Board of Equalization. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

**Report of Destroyed Real Property**

Walnut Lane Farm Partnership, John Slader (W ½ SW ¼ NE ¼ & TL 11 Sec 19-17-13) Slader was present and stated he wanted to withdraw. Motion Kruger second Rishel to deny reassessment. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

**Property Valuation Protest**

James Sanford (TL 14 Sec 23-17-11) Owner withdrew protest. Referee stated "I recommend change. The property owner did not provide any information pertaining to market value and did not have an on-site inspection. The property owner was just questioning the increase in improvements and wanted an explanation on the increase. The proposed value of \$332,675 reflects no change." Motion Rishel second Frahm to concur with the Referee and Assessor's recommendation. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Arnold & Marlene Otte (E ½ SW ¼, W ½ SE ¼ Sec 21-17-12) 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 on an outbuilding needed to be adjusted. The proposed value of \$695,445 reflects that change." Motion Kruger second Rishel to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Jennifer Loseke (BC Lot 13 Blk 95) 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 basement finish needed to be adjusted. The proposed value of \$122,815 reflects that change." Motion Rishel second Frahm to concur with the Referee and Assessor's recommendation. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

David Romans (CC Lot 1 Blk 33 & pt of Vac Alley) 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 square foot of the house, basement finish and wood deck needed to be adjusted. The proposed value of \$167,155 reflects those changes." Motion Kruger second Rishel to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Thomas Townsend (Surrey Hills Lot 15) Townsend was present. Clerk read protest, then Referee's recommendation "I recommend no change. The property owner stated that comparable property sales don't support the assessed value of the subject. Property information provided by the property owner was of houses that had not sold but were of comparable size. The houses were different in quality, age, and condition. He also was questioning the increase in assessed value from 2018. The increase was due to a state ratio study indicating that property values in Wash Co had increased. An on-site inspection was done by the Co Reviewers. The inspection revealed that the counties property record card was correct. This 2018 assessed value has been appealed to the TERC, and the hearing is pending. The proposed value of \$504,125 reflects no change." Motion Kruger second Rishel to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Jason Armstrong (TL 44 Sec 29-19-12) Armstrong was not present. Clerk read protest, then Referee's recommendation "Property owner was concerned with flood damage. Damage that occurred after 1/1/19 needs to be addressed with a 425 protest. I recommend changing the assessed value for 2019, based on information provided by the property owner, and verified by Co Referee. An office building damaged in the 2011 flood was removed prior to 1/1/19. The property record card was corrected, the assessed value for the building was removed from the 2019 assessed value. The proposed value reflects that change. Motion Kruger second Frahm to concur with the Assessor's recommendation for no change and keep value at \$1,588,855. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Jason Armstrong (TL 41 Sec 29-19-12) Clerk read protest, then Referee's recommendation "I recommend no change. The property owner did not provide any current market information and was not inspected by the Assessor's office. The property was purchased in 2015 with flood damage. The proposed value of \$79,460 reflects no change." Motion Kruger second Rishel to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

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

Mardell Enterprises, LLP (AV S pt of Lot 1 & S pt of W10' Lot 2 & S pt of E ½ Vac 4<sup>th</sup> St Blk 5) Mardell was present. Motion Kruger second Rishel to approve reassessment to value Improvements at \$0 for a total of \$8,755. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Mardell Enterprises, LLP (AV Lot 3 Blk 2) Motion Rishel second Frahm to approve reassessment to value Improvements at \$0 for a total of \$12,980. Vote- Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

#### **Property Valuation Protest**

Mardell Enterprises, LLP (S ½ NW ¼ NE ¼, S ½ NE ¼ NW ¼ SE ¼ NW ¼, SW ¼ NE ¼, N ½ SE ¼ & TLs 7 & 3 Sec 33-18-10) Clerk read protest, then Referee's recommendation "The property owner is protesting issues similar to those protested in prior year, and presently being addressed by the TERC. I recommend consulting with the County Attorney on this protest." Menke spoke and made a recommendation. Motion Kruger second Rishel to concur with the County Assessor and adjust the value to \$1,037,360. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

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

David Cartwright (AV Lot 6 Blk 3) Cartwright was present. Motion Kruger second Rishel to approve reassessment to value at \$97,335. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Ray & Eleanor Family Limited Partnership (TL 63 Sec 17-18-19) Steave Harmon was present. FSA representative spoke via phone. Motion Frahm second Kruger to deny reassessment due to not meeting 20% threshold. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Nicole Dabney (AV Lot 7 Blk 3) Dabney was present. Motion Rishel second Frahm to approve reassessment to total \$49,945. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Tom Cady (T & N Sub E pt of Lot 3) Cady was present. Motion Kruger second Rishel to approve reassessment to total \$111,735. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Tom Cady (T & N Sub Lot 2) Motion Kruger second Frahm to approve reassessment to total \$12,970. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Tom Cady (T & N Sub E pt of Lot 1) Cady withdrew report. Motion Kruger second Rishel to deny reassessment. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Tom Cady (T & N Sub W pt of Lot 1) Motion Kruger second Rishel to deny reassessment as it did not reach the 20% threshold. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Tom Cady (T & N Sub NW pt of Lot 4) Motion Rishel second Frahm to deny reassessment as it did not reach the 20% threshold. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Tom Cady (T & N Sub NE pt of Lot 4) Motion Kruger second Rishel to deny reassessment as it did not reach the 20% threshold. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

Tom Cady (T & N Sub SE pt of Lot 4) Motion Kruger second Frahm to approve reassessment total \$34,695. Vote- Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

### **Property Valuation Protest**

Jason Taullie (Spring Ridge Lot 7) Clerk read protest, then Referee's recommendation "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 \$519,155 reflects no change." Motion Frahm second Rishel to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Frahm, Dethlefs, Kruger. Nay: None. Motion carried.

At 12:10 pm the Board recessed until 1:36 pm. Andy Andreasen entered the meeting.

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

Jason Armstrong (TL 44 Sec 29-19-12) Armstrong was not present. Motion Kruger second Frahm to approve reassessment to value at \$1,510,525. Vote-Aye: Rishel, Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Bob Frahm left meeting.

### **Property Valuation Protest**

Randle Jensen (Lakeland Ests 3<sup>rd</sup> Add Revised Lot 1) Jensen was present. Clerk read protest, then Referee's recommendation "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 the wood deck and driveway was in poor condition. Additional depreciation was added to the wood deck and driveway. The proposed value of \$218,610 reflects those changes." Motion Kruger second Andreasen to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried

AJR Enterprises LLC by Larry McKennan (CC Lots 1-8 & ½ Vac Jefferson St & 17' of Vac 12<sup>th</sup> St & ½ Vac 13<sup>th</sup> st) McKennan was present. Clerk read protest, then 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 Andreasen to concur with the Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

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

Sarah Holbert (AV Arlington Ests #16) Holbert was present. Motion Kruger second Andreasen to approve reassessment to total \$0. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

### **Property Valuation Protest**

Stephanie & Tim Loudon (Cottonwood Crk Lot 48) Loudon was present. Clerk read protest, then Referee's recommendation "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 square foot of the basement finish needed to be adjusted. The property owner made reference to a recent sale in Cottonwood Creek that was less than the assessed value. The sale occurred after 1/1/2019 and will be considered for the 2020 assessment year. The proposed value of \$673,965 reflects that change." Motion Kruger second Andreasen to concur with the Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Debby Morris (AV Gibson's Add Lots 5 & 9-12 & N60' Lot 6 Blk49) Gibson was present. Clerk read protest, then Referee recommendation "I recommend no change due to an on-site inspection and the property owner did provide a Broker's opinion of value but it had no supporting documentation pertaining to market value. The inspection revealed that the property record card was correct and the problems have previously been addressed and condition corrected. The

proposed value of \$134,925 reflects no change.” Motion Andreasen second Rishel to not concur with Referee and Assessor’s recommendation and adjust Improvement value to \$95,710 for a total of \$122,925. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Aaron Geist (Cottonwood Crk Lot 52) Geist was present. Clerk read protest, then Referee recommendation “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 square foot of the house, plumbing fixtures and basement finish needed to be adjusted. The proposed value of \$451,265 reflects those changes.” Motion Kruger second Andreasen to concur with the Referee and Assessor’s recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Rachel & Brian Reiman (Cottonwood Crk Lot 50) Clerk read protest, then Referee 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 was correct. The proposed value of \$616,150 reflects no change.” Motion Andreasen second Rishel to concur with Referee and Assessor’s recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen Kruger. Nay: None. Motion carried.

Denise Stewart (TL 159 Sec 2-17-12) Clerk read protest, then Referee recommendation “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 \$443,935 reflects no change.” Motion Andreasen second Rishel to concur with Referee and Assessor’s recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Dale Hagedorn (BC Stone Crk Est Lots 16 & 17) Clerk read protest, then Referee recommendation “I recommend no change. The property owner did not show for the hearing and did not provide any information pertaining to market value. The proposed value of \$549,920 reflects no change.” Motion Kruger second Andreasen to concur with the Referee and Assessor’s recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Beth Ogle (BC Lot 10 Blk 66 & pt of Vac St) Clerk read protest, then Referee recommendation “I recommend adjusting the assessed value based on information provided by the property owner and inspection done by the Referee. The inspection revealed that the porch and deck was unfinished. They had previously been given a 5% functional for being unfinished which was removed. I recommend adding that 5% functional back on and reviewing the property again next year to see if it’s completed. The proposed value of \$180,035 reflects that change.” Motion Rishel second Kruger to concur with the Referee and Assessor’s recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Andrew Ruwe (TL 5 Sec 22-19-10) Clerk read protest, then Referee recommendation “I recommend adjusting the assess value based on an on-site inspection done by the Co Reviewer and information provided by the property owner. The inspection revealed the size of the porch needed to be adjusted. The proposed value of \$297,585 reflects that change.” Motion Kruger second Rishel to concur with Referee and Assessor’s recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Pivotal Tax Solutions (BC TL 124 Sec 23-18-11) Owner withdrew protest. Referee stated “I recommend no change. The property owner did not submit market information. The property was purchased in 2012 for \$230,000.” Motion Rishel second Andreasen to concur with Referee and Assessor’s recommendation value at \$238,430. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Pivotal Tax Solutions (BC TL 123 Sec 23-18-11) Owner withdrew protest. Referee stated “I recommend no change. The property owner did not submit market information. An auto dealership in Blair that is similar than the subject sold for &2,700,000. The proposed value of \$1,697,435 reflects no change.” Motion Rishel second Andreasen to concur with Referee and Assessor’s recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Jay Butterbaugh (CC Southern Heights Lot 12 Blk 5) Clerk read protest, then Referee recommendation “I recommend no change. The property owner did not show for the Referee hearing and did not provide any information pertaining to market value. The property owner did not have an inspection. The proposed value of \$268,875 reflects no change.” Motion Kruger second Andreasen to concur with Referee and Assessor’s recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

David Buntain (Lot 1 Cottonwood Creek) Owner signed waiver. 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 of \$584,885 reflects no change." Motion Andreasen second Kruger to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

James & Susan Laughlin (Sherwood Acres Lot 10) Clerk read protest, then Referee recommendation "I recommend no change. The property owner did not provide any information pertaining to market value. The Co Reviewer did an interior inspection and found the property record card was correct. The Co Assessor's office adjusted assessed value in 2018 for condition issues mentioned on this protest. The proposed value of \$325,400 reflects no change." Motion Rishel second Andreasen to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

James & Susan Laughlin (Sherwood Acres Lot 9) Clerk read protest, then Referee recommendation "I recommend adjusting the lot value to the purchase price. The proposed value of \$15,000 reflects that change." Motion Rishel second Kruger to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Walmart Inc (BC Hayden Place Replat 1 Lot 1) Tyler Wade was present via phone) Clerk read protest, then Referee recommendation "I recommend no change. The property owner representative stated he had comparable sales that would indicate a lower assessed value. State Statutes suggest utilizing the cost approach for valuing special use buildings when there are not many comparable sales in the area. Washington Co Assessor's office does not have access to market information for this type of building, therefore the cost approach was utilized and is considered the appropriate method for valuing this property. The proposed value of \$9,408,955 reflects no change." Motion Kruger second Andreasen to concur with the Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Lynn Gorman (BC Eastgate Plaza Lot 3) Clerk read protest, then Referee recommendation "I recommend no change. The property owner did not show for the Referee hearing. The property owner stated the business is struggling to gain any positive momentum. The Co Assessor's office values Real Estate, not going concern. The property was purchased in 2017 for \$750,000 and storage units were added to the interior after the sale. The proposed value of \$1,040,640 reflects no change." Motion Kruger second Andreasen to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

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

Robert Anderson (TL 2 Sec 6-18-12) Anderson was present. Motion Kruger second Rishel to deny reassessment. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Robert Anderson (TL 64 Sec 19-18-12) Motion Andreasen second Kruger to deny reassessment. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Robert Anderson (SW ¼ SW ¼ Sec 17-18-12) Motion Kruger second Rishel to deny reassessment. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Robert Anderson (NW ¼ NW ¼ Sec 20-18-12) Motion Andreasen second Rishel to deny reassessment. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Robert Anderson (TL 40 Sec 18-18-12) Motion Andreasen second Rishel to deny reassessment. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Robert Anderson (W ½ NE ¼ NW ¼ & TLs 79 & 80 Sec 20-18-12) Motion Rishel second Kruger to deny reassessment. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

At 5:07 PM, there being no further business to come before the Board of Equalization at this time, it was moved by Kruger and seconded by Andreasen to adjourn meeting until the next Board of Equalization meeting date, July 25, 2019. 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 24, 2019 meeting of the Washington County Board of Equalization

Barbara Sullivan, Washington County Clerk