

July 25, 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 25, 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, Andy Andreasen, and Steve Kruger. Absent: Lisa Kramer, Jay Anderson and Bob Frahm. 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 Andreasen second Rishel to approve the agenda for the July 25, 2019 meeting of the Board of Equalization. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Property Valuation Protest

Travis Svendgard (BC Lot 4 W ½ Lot 3 & pt of Vac St Blk 66) Clerk read protest, then Referee 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 condition and quality of the house needed to be adjusted. The outside of the property was misleading on the condition and did not match the interior. The proposed value of \$82,610 reflects those changes." Motion Kruger second Rishel to concur with the Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Michelle & Nicholas Delgado (TL 49 Sec 1-17-11) 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 inspection revealed the condition on the house needed to be adjusted. The proposed value of \$356,510 reflects that change." Motion Andreasen second Kruger to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Gayle Carey (TLs 156, 179, 181, 183 & 185 Sec 10-18-11) 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 inspection revealed the condition on the outbuilding needed to be adjusted. The proposed value of \$74,240 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

Ken & Kelly Tracy (Millstone Ests Lot 22) 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 also submitted a spread sheet with comparable properties. The spread sheet did not provide an accurate comparison between properties. The square foot values included land and finished basements. The inspection revealed the condition on the house needed to be adjusted. The proposed value of \$494,825 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.

Dirk & Cecilia Merrill (Kameo Ests Replat Lot 5) Owner withdrew protest. Referee stated "I recommend no change. The property owner did not show for the on-site inspection or Referee hearing and did not provide any information pertaining to market value. The proposed value of \$373,075 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.

Kenneth Pleuler (Pioneer Hills Lot 18) 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 \$257,335 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.

Christopher & Sara Whitwer (BC Stonecreek Ests Lot 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 property owner presented a recent (2018) sale and appraisal that indicated the value of \$427,000. The inspection revealed the basement finish needed to be adjusted. The proposed value of \$427,135 reflects that change." Motion Kruger second Andreasen to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Michael Jones (TL 9 Sec 33-18-12) 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 property record card needed to be adjusted. The proposed value of \$427,210 reflects that change." Motion Rishel second Andreasen to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Ryan Nieto (TL 41 Sec 36-17-12) 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 property owner Green Belted this property after filing a protest so the land is now valued agriculturally. The proposed value of \$219,990 reflects the land value change." Motion Andreasen second Kruger to concur with the Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Erich & Stacy Meyer (TL 12 Sec 18-17-10) 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 \$404,375 reflects no change." Motion Rishel second Kruger to concur with the Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Brian & Kimberly Onken (CC Halford's Cherry Hills Replat No 1 Lot 2) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers, and recent purchase price (\$365,000). The inspection revealed the basement finish needed to be adjusted, and the condition and quality of the outbuilding needed to be changed. The proposed value of \$365,090 reflects those changes. Property owner also has issue with drainage ditch and holding pond being installed by the City of Ft Calhoun. Previous owner had given the City an easement for ditch and holding pond but did not disclose it to the purchaser. After they moved in the City showed up and started tearing up their yard. They have taken legal action, which has not been resolved. This issue needs to be addressed for the 2020 assessment." Motion Rishel second Kruger to concur with the Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Michelle Ferestad (Crest Ridge Sub Lot 21) 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 \$415,905 reflects that change." Motion Andreasen second Kruger to concur with Referee and Assessor's recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Jennifer Redding (TL 10 Sec 32-20-10) 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 the condition on the outbuildings needed to be adjusted and a change on the house. The proposed value of

\$227,450 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.

Corey & Nancy Oliver (Lakeland Ests Rev Lot 25 Blk 29 3rd Add) Clerk read protest then Referee recommendation “I recommend adjusting the 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 wood deck needed to be adjusted. The proposed value of \$202,170 reflects that change.” Motion Andreasen second Rishel to concur with Referee and Assessor’s recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Steven Becker (TL 13 Sec 6-17-13 Desoto Prk Ests Spc 56) Clerk read protest, then Referee recommendation “I recommend that the owner file a damage property protest. The property owner did not show for the Referee hearing or have an inspection done by Co Reviewers. The proposed value of \$10,515 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.

Report of Destroyed Real Property

Steven Becker (TL 13 Sec 6-17-13 Desoto Prk Ests Spc 56) Becker was not present. Motion Kruger second Rishel to deny reassessment. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Property Valuation Protest

Michael Valasek (TI 7 Sec 20-17-11) Valasek 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 Reviewers and information provided by the property owner. The inspection revealed the house has not been lived in for the past few years. At this time there is not a working well or septic system. The house was given additional depreciation for its poor condition and the homesite was also adjusted. The proposed value of \$133,210 reflects those changes.” Motion Andreasen second Rishel to concur with the Co Assessor and adjust improvements to \$25,00 for a total of \$107,480. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

George Hall (BC Lot 9 Blk 46) Clerk read protest, then Referee recommendation “I recommend no change. The property owner did not show up for hearing and did not provide any information pertaining to market value. The proposed value of \$81,445 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.

Gary Spracklin (Spracklin Acres Sub Lot 1) Spracklin was present. Clerk read protest, then Referee recommendation “I recommend no change, adjustments for condition were don in 2017 (additional 10% depreciation was added). An on-site inspection was done by the Co Reviewers. The inspection was exterior only. Information pertaining to condition was also provided by the property owner. The inspection revealed that the house had not been repaired since the 2017 inspection. The indicated value of \$217,280 reflects no change.” Motion Kruger second Rishel to concur with Referee and Assessor’s recommendation. Vote-Aye: Rishel, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Catherine Potts (AV Walnut Hill Add Lot 14) 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 owner record card was correct. The proposed value of \$201,070 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.

At 12:00 pm the Board recessed until 1:15 pm. Jordan Rishel left meeting. Bob Frahm entered meeting.

Dave & Mary Schneider (TL 4 Sec 20-17-11) 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 inspection revealed there was no basement finish and a building had been removed prior to 1/1/2019. The property record card needed to be adjusted. The proposed value of \$192,830 reflects those changes.” Motion Andreasen second Kruger to concur with Referee and Assessor’s recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Dave & Mary Schneider (TL 1 Sec 20-17-11) 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 that some of the outbuildings were in poor condition. Additional depreciation was given to those buildings. The proposed value of \$129,680 reflects that change.” Motion Andreasen second Frahm to concur with Referee and Assessor’s recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried. Dave & Mary Schneider (TL 8 Sec 17-17-11) Owner signed waiver. Referee stated “I recommend no change. An on-site inspection done by Co Reviewers revealed that the record card was correct. The house received the 7% increase given to all rural properties. The proposed value of \$365,940 reflects no change.” Motion Andreasen second Frahm to concur with Assessor’s recommendation and adjust improvements to \$214,935 for a total of \$325,435. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Olivia Hoppe (Glen Oaks Lot 17) Owner signed waiver. Referee stated “I recommend adjusting the assessed value based on a recent sale of the subject property. The sale appears to be an arms length sale. The property was sold on the open market through a Real Estate Broker. The proposed value of \$40,000 reflects that change.” Motion Andreasen second Kruger to concur with Referee and Assessor’s recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Olivia Hoppe (Glen Oaks Lot 16) Owner signed waiver. Referee stated “I recommend adjusting the assessed value based on a recent sale of the subject property. The sale appears to be an arms length sale. The property was sold on the open market through a Real Estate Broker. The proposed value of \$56,500 reflects that change.” Motion Andreasen second Frahm to concur with Referee and Assessor’s recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Patricia Vogt (NE ¼ NW ¼ Sec 20-18-11) 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 \$291,580 reflects no change.” Motion Kruger second Andreasen to concur with Referee and Assessor’s recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

George Whitmore (TL 20 Sec 16-19-11) Clerk read protest, then Referee 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 condition of the outbuilding needed to be adjusted. The proposed value of \$582,800 reflects that change.” Motion Kruger second Andreasen to concur with Referee and Assessor’s recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Robert Murray (AV Lot 2 Blk 22) 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. I recommend the property owner file a Form 425. The proposed value of \$33,880 reflects no change.” Motion Andreasen second Frahm to concur with Referee and Assessor’s recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Report of Destroyed Real Property

Robert Murray (AV Lot 2 Blk 22) Murray was not present. Motion Kruger second Andreasen to approve reassessment to \$0 for improvement for a total of \$5,040. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Property Valuation Protest

Nicole Pearson (Kameo Ests Replat Lot 4) 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 \$431,880 reflects no change.” Motion Andreasen second Frahm to concur with Referee and Assessor’s recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Jette Hogenmiller (TL 100 Sec 28-18-12) Hogenmiller was present via phone. Clerk read protest, then Referee 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 \$270,025 reflects no change.” Motion Kruger second Frahm to concur with Referee and Assessor’s recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Cathy Stephens (Long Creek Sub Lot 4) Stephens was present. 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 \$487,300 reflects no change." Motion Kruger second Andreasen to concur with Referee and Assessor's recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Donald Otto (Cottonwood Crk Lot 45) Otto was present. Clerk read protest, then Referee 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 porch needed to be adjusted. The proposed value of \$564,140 reflects that change." Motion Andreasen second Kruger to concur with Assessor's recommendation and adjust improvements to \$445,925 for a total of \$548,425. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Michael Welsh (TL 84 Sec 29-18-12) Welsh was present. 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 \$517,220 reflects no change." Motion Andreasen second Frahm to concur with Assessor's recommendation to adjust improvements to \$417,330 for a total of \$474,550. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Dean & Shelley Wherley (AV Lot 10 Blk 26) Wherley was present. Clerk read protest, then Referee 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 plumbing fixtures needed to be adjusted. The proposed value of \$115,405 reflects that change." Motion Andreasen second Kruger to concur with the Assessor's recommendation to adjust improvements to \$88,620 for a total of \$99,120. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Report of Destroyed Real Property

Alta Russell (TL 20 Sec 11-17-9) Alta & Greg Russell were present. Motion Kruger second Andreasen to approve reassessment to \$75,115 for improvements for a total of \$81,070. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Property Valuation Protest

Kurt Kesteloot (TL 157 Sec 14-17-12) Kesteloot was present. Clerk read protest, then Referee recommendation "I recommend no change due to no on-site inspection and the property owner did not provide any information pertaining to market value. The property owner would not allow an inspection. The proposed value of \$498,040 reflects no change." Motion Kruger second Frahm to concur with Referee and Assessor's recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Robert & Kerrie Anderson (TL 25 Sec 13-19-11) Clerk read protest. Referee did not have recommendation noted on protest form. Motion Andreasen second Kruger to concur with the Assessor's recommendation for no change, \$166,268. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Michael Jensen (TL 88 Sec 34-19-11) 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. In 2018 a re-inspection of properties in this area revealed that 16,800 sq ft of driveway had been asphalted. The driveway value was added to the 2019 assessed value. The house also received the 7% increase given to all rural properties. The proposed value of \$759,835 reflects no change." Motion Kruger second Andreasen to concur with Referee and Assessor's recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Ronald Johnson (TL 43 Sec 33-18-9) Clerk read protest, then Referee recommendation "I recommend no change. The property owner did not provide any information pertaining to market value and cancelled the on-site inspection. The proposed value of \$418,870 reflects no change." Motion Andreasen second Kruger to concur with Referee and Assessor's recommendation. Vote-Aye: Frahm, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

At 4:35 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, Aug 13, 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 25, 2019 meeting of the Washington County Board of Equalization

Barbara Sullivan, Washington County Clerk