

Wednesday, July 15, 2020 Minutes
Washington County Board of Equalization
Supervisor's Room Courthouse, 1555 Colfax Street, Blair, NE 68008

The Washington County Board of Equalization of Washington County, Nebraska, met in regular session at 10:02 AM on Wednesday, July 15, 2020 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 acknowledgement 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 of the members. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman Steve Dethlefs declared the meeting was in session and that the meeting is being recorded. Dethlefs made note that the Open Meetings Law is posted on the door and the west wall.

1. Meeting called to order

Present: Chairman Steve Dethlefs, County Board Members Bob Frahm, Kevin Barnhill, Jay Anderson and Steven Kruger. Also present: Co Clerk Barbara Sullivan, Co Assessor Steve Mencke, and Deputy Jean Ray.

2. Approve agenda for July 15, 2020 meeting

Motion Kevin Barnhill and second by Steve Kruger to approve agenda for July 15, 2020.

Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3. Property Valuation Protests with Waivers

3.1. Harmony Whalen, #37 (Sunrise Est Lot 1)

Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value. The land is valued the same as similar land in the county. The proposed value of \$5,755 reflects no change."

Motion Jay Anderson and second by Steve Kruger to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3.2. Harmony Whalen, #38 (Sunrise Est Lot 2)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an appraisal provided by the property owner. The appraisal indicated a value of \$473,000 for both parcels involved in protest. After adjusting for the other parcel of vacant land the appraisal value indicated was \$459,190. The proposed value of \$459,190 reflects that value."

Motion Kevin Barnhill and second by Bob Frahm to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3.3. Andy Dundis (WV TL 67, Sect 32-17-11)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The condition of the house should be lowered to Avg + condition due to original windows and some issues with siding. The proposed value of \$117,475 reflects that change."

Motion Kevin Barnhill and second by Steve Kruger to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3.4. Anthony Jolliffe & Debra Bell (TL 21, Sect 18-17-12)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an appraisal provided by the property owner. The current appraisal indicated a value of \$295,000. The proposed value of \$295,000 reflects that value."

Motion Steve Kruger and second by Jay Anderson to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3.5. David Cartwright (Lots 3 & W1/2 4 blk 3)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The land was supposed to have an adjustment for Flood Zone which was removed. The property owner provided proof that the house was gone before January 1, 2020 along with the detached garage being unusable. The house was removed and the detached garage was salvaged. The proposed value of \$9,795 reflects those changes."

Motion Kevin Barnhill and second by Bob Frahm to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3.6. Travis VanHouten (Heidi Hollo West Lot 9)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. An appraisal was submitted by the property owner that indicated a value of \$465,000. The proposed value of \$465,000 reflects that change."

Motion Jay Anderson and second by Kevin Barnhill to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3.7. Steve Wheeldon (Spring Valley Revised Lot 1 blk 4)

Owner signed waiver. Referee stated "I recommend no change. The property owner was concerned with the large increase over a short period of time. The property owner did not provide any information pertaining to market value. The proposed value of \$444,405 reflects no change."

Motion Steve Kruger and second by Kevin Barnhill to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3.8. Jay Grace (BC Lot 1 & E15' Lot 2 blk 69 & prt of vac st)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and a review by the County Assessor's office. The property owner has a permit to tear the house down and the County Reviewers determined that the house is in very poor condition. After the review the County Assessor's office recommended adjusting the assessed value to salvage. The proposed value of \$31,500 reflects that change."

Motion Jay Anderson and second by Kevin Barnhill to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3.9. Mark Mattea (Eagleview Subdivision Lot 2)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and a discrepancy in the property record card. The detached garage was moved from the outbuilding sheet onto the house sheet without adjusting the depreciation. The detached garage was adjusted with the correct depreciation. The proposed value of \$412,250 reflects that change."

Motion Kevin Barnhill and second by Bob Frahm to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3.10. Barry Moore (TL 11, Sect 17-17-11)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value on the land based on information provided by the property owner. I recommend no change to the house value after reviewing the information provided. The proposed value of \$264,380 reflects the change on land only."

Motion Kevin Barnhill and second by Steve Kruger to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3.11. Kevin Barnhill (BC Lots 16, 17 & 18, blk 16)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The County Referee reviewed the property and recommended going to the previous value as requested. The proposed value of \$143,260 reflects those changes."

Motion Steve Kruger and second by Bob Frahm to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Abstain (With Conflict), Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4. **Property Valuation Protests**

4.1. Shaner Family Farm, LTD, #26 (SW 1/4 SW 1/4 and TL's 10 & 11, Sect 8-17-13)

Owner was present. Clerk read protest then Referee recommendation "I recommend adjusting the assessed value on the land based on information provided by the property owner and the GIS aerial map. The aerial map showed there was sand overlaid than we had previously accounted for. There was also an additional 25% adjustment for flooding. Removed the bin due to the floor is out of the bin. The proposed value of \$223,120 reflects those changes."

Motion Steve Kruger and second by Jay Anderson to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.2. Neale & Laura Shaner, #27 (SW 1/4 & TL's 5, 13, 14, 16 & 17, Sect 26-20-11)

Clerk read protest then Referee recommendation "I recommend adjusting the assessed value on the land based on information provided by the property owner and the County Assessor. The county's new aerial and information provided by the property owner were reconciled to provide adjusted values. The assessed value of the chicken barns is based on replacement cost new per the Marshall & Swift cost estimating manuals, and reconciled with information provided by the property owner. A difference of opinion of the cost of the building can be caused by a different definition of what is personal property and what is real." Jeff Shaner spoke.

Motion Steve Kruger and second by Kevin Barnhill to concur with Referee & Co Assessor's recommendation of \$2,792,700. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.3. Jeff & Kelli Shaner, #28 (TL 11 Sect 16-17-13)

Clerk read protest then Referee recommendation "I recommend adjusting the assessed value due to a discrepancy in the property record card. The outbuildings had previously been salvaged and the salvaged value was removed accidentally. The land had previously been changed to Sand overlaid classification and still carries that classification. There was also an additional 25% adjustment for flooding. The proposed value of \$12,250 reflects those changes."

Motion Steve Kruger and second by Kevin Barnhill to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.4. Jeff & Kelli Shaner, #29 (TL 28 Sec 19-17-13)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on information provided by the County Assessor. The property owner provided Real Estate Transfer Statement that indicated a purchased price of \$57,557.50 and requested that the market value be changed to reflect the purchase price. The parcel was purchased along with three other parcels that were part of an estate sale. The County Assessor will provide information on how the Land Valuation Groups, land use, and valuations were determined. There was an additional 25% adjustment for flooding. The proposed value of \$46,515 reflects that adjustment."

Motion Steve Kruger and second by Jay Anderson to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.5. Jeff & Kelli Shaner, #30 (TL 29 Sect 19-17-13)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on information provided by the County Assessor. The property owner provided a Real Estate Transfer Statement that indicated a purchase price of \$229,942.50 and requested that the market value be changed to reflect the purchase price. The parcel was purchased along with three other parcels that were part of an estate sale. The County Assessor will provide information on how the Land Valuation Groups, land use, and valuations were determined. There was an additional 25% adjustment for flooding. The proposed value of \$191,840 reflects that adjustment."

Motion Jay Anderson and second by Kevin Barnhill to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.6. Jeff & Kelli Shaner, #31 (TL 30 Sect 19-17-13)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on information provided by the County Assessor. The property owner provided a Real Estate Transfer Statement that indicated a purchase price of \$167,785.50 and requested that the market value be changed to reflect the purchase price. The parcel was purchased along with three other parcels that were part of an estate sale. The County Assessor will provide information on how the Land Valuation Groups, land use, and valuations were determined. There was an additional 25% adjustment for flooding. The proposed value of \$143,895 reflects that adjustment."

Motion Jay Anderson and second by Bob Frahm to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.7. Shaner Family Farm, LTD, #32 (NW 1/4 NW 1/4 Sect 18-17-13)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value on the land based on information provided by the property owner and the GIS aerial map. The aerial map showed there was more sand overlaid than we had previously accounted for. There was also an additional 25% adjustment for flooding. The proposed value of \$149,835 reflects that change."

Motion Steve Kruger and second by Kevin Barnhill to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.8. Shaner Family Farm, LTD, #33 (NE 1/4 NE 1/4 and TL's 19 & 32 Sect 13-17-12)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value on the land based on information provided by the property owner and the GIS aerial map. The map showed there was less dry acres than we had previously accounted for. There was also an additional 25% adjustment for flooding. The proposed value of \$233,940 reflects that change."

Motion Kevin Barnhill and second by Bob Frahm to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.9. Margaret Martin (BC Larsen's 2nd Add Lot 9 & N17' Lot 8)

Owner was not present. Clerk read protest then Referee's recommendation, "I recommend no change. The property owner was concerned with the large increase over a short period of time. Information provided by the property owner stated that the house was in poor condition, and the view has been affected by a development being constructed to the ease of the property. The house was inspected in 2018, adjustments were made for the condition and are still being applied. Any loss if value for the change in view cannot be measured until there are sales in the area. The proposed value of \$205,335 reflects no change."

Motion Jay Anderson and second by Bob Frahm to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.10. James Miller (TL 164, Sect 14-17-12)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on information provided by the property owner and a review of the property on the County GIS. The owner stated that he gave 10 acres to his son and had torn down a barn. County records indicated that the 10 acres had been transferred to his son. A review of the buildings on the GIS verifies that a building had been removed. The value of the building was removed from the assessed value. The proposed value of \$292,450 reflects that change." James Miller spoke.

Motion Steve Kruger and second by Kevin Barnhill to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.11. Lucas Sahn (133 Estates Revised Lot 16)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with the large increase over a short period of time. The property owner did not provide any information pertaining to market value. The property owner did compare his outbuilding to another neighboring outbuilding but it was not comparable. The proposed value of \$664,085 reflects no change." Lucas Sahn spoke.

Motion Steve Kruger and second by Jay Anderson to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.12. Stanley Karas (Karas Add Lot 2)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market value. The proposed value of \$309,040 reflects no change." Stanley Karas spoke.

Motion Steve Kruger and second by Kevin Barnhill to table item until next BOE meeting. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.13. Anne Larson & Ruth Stroud (TL 34 Sect 6-17-12)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not provide any relevant information pertaining to market value. The property owner was concerned with the increase in value of the land improvements that occurred over the previous years, and condition and age of improvements. The increase in value of the improvements was the result of ratio studies conducted by the Nebr Property Tax Division. The ratio studies indicated market value of properties have been increasing. All properties receive depreciation based on the age and condition of the improvements. The subject property has been depreciated to reflect its age and condition. The proposed value of \$364,170 reflects no change." Anne Larson spoke.

Motion Steve Kruger and second by Jay Anderson to adjust improvements value to \$267,390 for total valuation of \$329,790. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.14. Kelly Pacas (TLs 21 & 22 Sect 28-18-9)

Owner was not present. Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not show up for the hearing with the County Referee or provide any information pertaining to market value. The proposed value of \$196,690 reflects no change."

Motion Jay Anderson and second by Jordan Rishel to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Absent, Kramer: Absent, Kruger: Aye, Rishel: Aye

4.15. Mid America Computer Corp (TL 286 & S 1/2 Vacated Admiral St, Sect 7-18-12)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value of the land based on information provided by the property owner and the County's GIS. The land is being farmed but is too late to qualify for Special Valuation (Form 456 / Greenbelt) but can be valued at 75% of market. The proposed value of \$4,504,260 reflects that change." Craig Aman spoke.

Motion Steve Kruger and second by Kevin Barnhill to concur with Referee and Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.16. Andrew Hawkins (TL 33 Sect 6-17-12)

Clerk read protest then Referee's recommendation "I recommend adjusting the land value due to the filing of Special Valuation (Form 456 / Greenbelt). The property owner did not provide any pertinent information to market value and unless he brings in documentation, I recommend no change to the house value. The proposed value of \$356,650 reflects the change on the land." Andrew Hawkins spoke.

Motion Kevin Barnhill and second by Steve Kruger to adjust total value to \$348,615. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

4.17. Scott Booth (BC Marquardt's 2nd Hillcrest Add Lot 5 & N5.75' Lot 6)

Owner was not present. Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with the large increase over a short period of time. The property owner bought this property for \$225,000 in June of 2016. The proposed value of \$225,040 reflects no change."

Motion Jordan Rishel and second by Jay Anderson to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Absent, Kramer: Absent, Kruger: Aye, Rishel: Aye

4.18. Diane Konfrst (TLs 32 & 35 Sect 26-18-11)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on information provided by the property owner. Pictures provided indicated the condition of the house needed to be changed to Avg condition. (Pictures are requested because the County Reviewers are not doing inspections because of COVID-19). The proposed value of \$170,545 reflects that change." Diane Konfrst spoke.

Motion Jordan Rishel and second by Steve Kruger to adjust value of improvement to \$118,670 for total valuation of \$159,670. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Absent, Kramer: Absent, Kruger: Aye, Rishel: Aye

4.19. Michael Jacoby (TL 25 Sect 33-18-12)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with the increase in value. He also made reference to the COVID-19 impact on individuals financial st backs. The values are as of 1/1/2020 and any impact on assessed value by the virus will addressed for 2021. The increase in value is the result of ratio studies conducted by the Nebr property tax division. The ratio studies indicated the values of houses has increased in Washington County. Most houses in the county have seen similar increases. The proposed value of \$476,940 reflects no change." Michael Jacoby spoke.

Motion Kevin Barnhill and second by Jay Anderson to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Absent, Kramer: Absent, Kruger: Aye, Rishel: Aye

4.20. Steve Hansen (TL 47 Sect 1-17-11)

Clerk read protest then recommendation "I recommend no change. The property owner was concerned with the large increase over a short period of time. The property owner did not provide any comparable information pertaining to market value. The proposed value of \$723,670 reflects no change." Steve Hansen spoke.

Motion Steve Kruger and second by Kevin Barnhill to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Absent, Kramer: Absent, Kruger: Aye, Rishel: Aye

4.21. Robert Nieto Jr (Nieto Valley Lot 1)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with the large increase over a short period of time. The property owner did not provide any information pertaining to market value. The proposed value of \$359,650 reflects no change." Robert Nieto spoke.

Motion Steve Kruger and second by Kevin Barnhill to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Absent, Kramer: Absent, Kruger: Aye, Rishel: Aye

4.22. William Blake (AV Gibson Add Lots 6 & W 35' Lot 7 blk 48 & 1/2 Vac Alley)
Owner was not present. Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market value. The proposed value reflects no change."

Motion Jordan Rishel and second by Kevin Barnhill to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Absent, Kramer: Absent, Kruger: Aye, Rishel: Aye

4.23. Rob Dolezal, #34 (TL 46 Sect 17-19-11)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not provide any relevant information pertaining to market value. The property owner was concerned with the increase (17%) in value that occurred over the previous year. The increase in value is the result of partial value for the previous year and a completed value for 2020. They also provided an assessed value of a house in their neighborhood that is lower than their assessed value. The house they were comparing their house to was not the same quality or size. The proposed value of \$308,475 reflects no change." Rob Dolezal spoke.

Motion Kevin Barnhill and second by Jordan Rishel to adjust value of improvement to \$243,995 for total valuation of \$295,635. Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Absent, Kramer: Absent, Kruger: Aye, Rishel: Aye

4.24. Rob Dolezal, #35 (TL 35 Sect 16-19-11)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with the use of property and an easement. The property owner did not provide any relevant information pertaining to market value. The proposed value of \$6,715 reflects no change." Rob Dolezal spoke.

Motion Kevin Barnhill and second by Jordan Rishel to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Absent, Kramer: Absent, Kruger: Aye, Rishel: Aye

4.25. Wade & Allison Junker (TL 14 Sect 27-17-11)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with the large increase over a short period of time. The property owner did not provide any information pertaining to market value. The proposed value of \$169,080 reflects no change." Wade Junker spoke.

Motion Kevin Barnhill and second by Steve Kruger to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Absent, Kramer: Absent,
Kruger: Aye, Rishel: Aye

4.26. Motion to adjourn

Motion Steve Kruger and second by Jordan Rishel to adjourn meeting at 4:40 p.m..
Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Absent, Kramer: Absent,
Kruger: Aye, Rishel: Aye

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 Wednesday, July 15, 2020
Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
