

**Tuesday, July 21, 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 10:06 AM on Tuesday, July 21, 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 and roll call. Present: Chairman Steve Dethlefs, Board Members Lisa Kramer, Steven Kruger, and Bob Frahm. Absent: Jordan Rishel, Jay Anderson, and Kevin Barnhill. Also present: Co Clerk Barbara Sullivan, Co Assessor Steve Mencke, Dpty Assessor Jean Ray, and Co Reviewer Deb Lupardus.
2. Approve agenda for July 21, 2020 meeting  
Motion Lisa Kramer and second by Bob Frahm to approve agenda for 7/21/20. Motion Carried.  
Anderson: Absent, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Rishel: Absent
3. Approve minutes for the July 14 & 15, 2020 meetings  
Motion Steve Kruger and second by Lisa Kramer to suspend the rules and approve the minutes of the July 14, 2020 meetings but not read at this meeting for the reason all board members were furnished a copy of said minutes prior to the meeting. Motion Carried.  
Anderson: Absent, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Rishel: Absent  
Motion Steve Kruger and second by Bob Frahm to approve minutes for 7/15 meeting.  
Motion Carried.  
Anderson: Absent, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Rishel: Absent

**4. Valuation Protests**

4.1. John Robinson (TL 67 Sect 13-17-9)

Owner signed waiver. Referee stated "I recommend no change. The property owner was concerned with the Legislative Bill that was passed that would affect his property. That bill does not go into effect until 2021. The proposed value of \$690 reflects no change."

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

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

4.2. William & Tara Lienemann (TL 104 Sect 29-17-13)

Clerk read protest then Referee recommendation "I recommend no change. The property owner was concerned with the value on the unused pool. The pool had already been adjusted. The proposed value of \$375,100 reflects no change." Owner was not present.

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

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

#### 4.3. Stanley Marean & Janeen Jensen (Kaers Add Lot 9)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not provide any pertinent information pertaining to market value. The property owner was comparing his value with a sale that had occurred but did not have all the information about the sale. The sale also included personal property and had an established vineyard which is not comparable to the subject. The proposed value of \$376,450 reflects no change." Owner was present and spoke.

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

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

#### 4.4. RJT Elkhorn River Ranch LLC, #76 (TL 31 Sect 33-17-10)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner provided information comparing their property to four other properties. All of the comparables are custom built houses with a lot of different characteristics. The property owner did not provide an opinion of value that reflects adjustments for the difference in characteristics between the subject and the comparables. The owner was concerned with the increase that occurred over the previous years. The increase in value of the improvements was the result of ratio studies conducted by the Nebr property tax division. The ratio studies indicated that the values of houses have increased in Washington Co every year for three years. Most houses in the county have seen similar increases. The proposed value of \$815,580 reflects no change." Owner was present and spoke.

Motion Lisa Kramer and second by Steve Kruger to concur with Referee and County Assessor's recommendation. Motion Carried.

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

#### 4.5. RJT Elkhorn River Ranch LLC, #77 (N1/2 NW1/4 Sect 32-17-10)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The property owner provided information indicating that the land was not farmed in 2019 or 2020 due to flood damage. Approximately 5 acres of land along the river bank cannot be recaptured. The property owner also stated that they sold part of the land for \$3,850 per acre. The Co Assessor will provide information on how Land Valuation Groups, land use, and valuations were determined. The proposed value of \$235,195 reflects no change." Owner was present and spoke.

Motion Lisa Kramer and second by Bob Frahm to adjust total valuation to \$165,095 per Assessor's recommendation. Motion Carried.

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

4.6. RJT Elkhorn River Ranch LLC, #78 (S1/2 SW1/4 Sect 29-17-10)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The property owner provided information indicating that the land was not farmed in 2019 or 2020 due to flood damage. Approximately 5 acres of land along the river bank cannot be recaptured. The property owner also stated that they sold part of the land for \$3,850 per acre. The Co Assessor will provide information on how Land Valuation Groups, land use, and valuations were determined. The proposed value of \$252,170 reflects no change."

Motion Steve Kruger and second by Lisa Kramer to adjust total valuation to \$182,070 per Assessor's recommendation. Motion Carried.

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

4.7. Matthew Hover (Allen Hills Sub Lot 42)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The house had previously been lowered to appraisal price and the adjustment was removed and the property took greater increase than the rest of the area. I recommend adjusting the house value the 8% increase that the rest of the area increased. The proposed value of \$427,850 reflects that change."

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

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

4.8. Michael & Shirley O'Brien (Clearwater Creek Phase II Lot 24)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner provided information of houses that have a different square foot values. All of the comparables are custom built houses with a lot of different characteristics. An opinion of value that reflects adjustments for the different characteristics between the comparables was not provided. The proposed value of \$469,810 reflects no change." Owner was present and spoke.

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

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

4.9. Larry Stratbucker (SW1/4 Sect 18-17-13)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value. There was an additional 25% adjustment for flooding. The proposed value of \$605,690 reflects that change." Owner was present and spoke.

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

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

4.10. William Neal (TL 78 Sect 29-17-13)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on information provided by the property owner and County Assessor. Pictures provided

by the property owner showed water damage and mold in the basement. Prior inspection by the Co Reviewers confirmed hail damage and other problems with the condition of the house. Those conditions were adjusted for in 2019. The proposed value of \$224,130 reflects an adjustment for the water damage in the basement." Owner was present and spoke.

Motion Bob Frahm and second by Lisa Kramer to adjust total value to \$209,990 per Assessor's recommendation. Motion Carried.

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

#### 4.11. Jessica Neneman (Lucy's Landing Sub Lot 4)

Clerk read protest then Referee's recommendation "I property owner did not provide any relevant information pertaining to market value. The owner was concerned with the increase that occurred over the previous years and hail damage. The increase in value of the improvements was the result of ratio studies conducted by the Nebr property tax division. The ration studies indicated the value of houses have increased in Washington County every year for three years. Most houses in the county have seen similar increases. The property owner might have an appraisal done. Unless additional information is provided, I recommend no change. The proposed value of \$403,655 reflects no change." Owner was not present.

Motion Lisa Kramer and second by Bob Frahm to concur with Referee and Co Assessor's recommendation. Motion Carried.

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

#### 4.12. Ross & Robyn Lammers (Clearwater Creek Phase II Lot 21)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value on the land due to his filing a Form 456 (Greenbelt). The property owner also provided information on the house showing that the quality needed to be adjusted. The proposed value of \$444,910 reflects those changes."

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

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

#### 4.13. Brent Lundgren (Allen Hills Sub Lot 30)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on pictures provided by the property owner. The inspection revealed the basement was not finished and should actually be Rec Fin. The proposed value of \$459,525 reflects that change." Owner was present and spoke.

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

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

#### 4.14. Jennifer Mikulecky (TL 18 Sect 33-18-9)

Clerk read protest then Referee's recommendation "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 \$72,100 reflects no change." Owner was present and spoke.

Motion Lisa Kramer and second by Bob Frahm to adjust total value to \$45,400 per Assessor's recommendation. Motion Carried.

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

4.15. Divyesh Patel (BC 13th Add E pt of Lots 6-13, units 2, 3 & 4)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value due to information provided by the property owner. I recommend going back to the 2019 value. The proposed value of \$808,485 reflects that change."

Motion Bob Frahm and second by Lisa Kramer to concur with Referee and Co Assessor's recommendation. Motion Carried.

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

4.16. Bradley & Amie Lau (BC Deerfield Add Replat 1 Lot 9)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not show up for the hearing the the Co Referee or provide any information pertaining to market value. The proposed value of \$254,930 reflects no change." Owner was not present.

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

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

4.17. Calli Soll (TL 37 Sect 33-18-9)

Owner signed waiver. Referee's stated "I recommend no change. The property owner stated that the basement walls and foundation have major issues. Grantor and Grantee were involved in a judicial matter at the time of the sale 12/30/2018 for \$450,000. Grantee purchased house to help settle that issue. An adjustment for the soil and foundation condition was made in 2009 and the adjustment is still being applied. The proposed value of \$359,685 reflects no change."

Motion Lisa Kramer and second by Bob Frahm to concur with Referee and Co Assessor's recommendation. Motion Carried.

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

4.18. James Kuester PHONE IN (Locust Creek Lot 11)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner provided information comparing their property to 1 other property. The comparable property is older and receiving additional depreciation for its age. The owner was concerned with the increase that occurred over previous years. The increase in value of the improvements was the result of ratio studies conducted by the Nebr property tax division. The ratio studies indicated the value of houses have increased in Washington County every year for three years. Most houses in the county have seen similar increases. The proposed value of \$351,695 reflects no change." Owner was present via phone and spoke.

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

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

4.19. Michael Muller (Oak Park 4th Add Lot 4)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner provided information of houses that have sold and that are for sale. All of the comparables are custom built houses with a lot of different characteristics. The house was inspected in 2019 and adjustments were made to the county record card. All information on the record card should be correct for 2020. An opinion of value that reflects adjustments for the different characteristics between the subject and the comparables was not provided. The proposed value of \$450,590 reflects no change." Owner was present and spoke.

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

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

4.20. SkyWerx Aviation Inc (TL 49 Sect 30-17-12)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market value. The owner was concerned with the increase that occurred this year. The ratio studies conducted by the Property Tax Division for Washington County commercial property indicated that values needed to be increased approximately 9%. Most commercial properties have seen similar increases. The proposed value of \$1,603,885 reflects no change." Owner was not present.

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

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

4.21. Dan Hunt (BC Korshoj Estates Lot 2)

Clerk read protest then Referee recommendation "I recommend no change. The property owner provided information of houses that have an assessed value of \$325,000 to \$892,000. All comparables are custom built houses with a lot of different characteristics. An opinion of value that reflects adjustments for the different characteristics between the subject and the comparables was not provided. The proposed value of \$653,210 reflects no change." Owner was present and spoke.

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

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

4.22. Gary Fox (TL 21 Sec 5-17-12)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner provided information comparing their property to 1 other property. The comparable is a custom build house with a lot of different characteristics than the subject. The property owner did not provide an opinion of value that reflects adjustments for the difference in characteristics between the subject and the comparable. The owner was concerned with the increase that occurred over the previous years. The increase in value of the improvements was the result of ration studies conducted by the Nebr property tax division. The ratio studies

indicated the value of houses have increased in Washington County every year for three years. Most houses in the county have seen similar increases. The proposed value of \$588,025 reflects no change." Owner was present and spoke.

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

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

4.23. Stanley Karas (Karas Addition Lot 2)- Tabled from 7/15/20 meeting

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." Owner was present and spoke.

Motion Bob Frahm and second by Lisa Kramer to adjust total value to \$298,295 per Assessor's recommendation. Motion Carried.

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

4.24. Jeff Quist, Oscar Farm LLC (SW1/4 SE1/4 Sect 31-19-12)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and an aerial GIS map. Some of the dry acres were changed to waste. The proposed value of \$85,690 reflects that change."

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

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

4.25. Janice VonHeim (BC Lot 7 & prt of Vac St, blk 43)

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 comparable information pertaining to market value. The proposed value of \$149,265 reflects no change."

Motion Bob Frahm and second by Lisa Kramer to concur with Referee and Co Assessor's recommendation. Motion Carried.

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

4.26. Wilda Wilson (Countryland Lots 8 & 14)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner provided information comparing their property to 1 other property. The comparable is a custom built house with a lot of different characteristics than the subject. The property owner did not provide an opinion of value that reflects adjustments for the difference in characteristics between the subject and the comparable. The proposed value of \$257,360 reflects no change." Owner was not present.

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

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

4.27. Nora & Robert Robinson- CALL IN (TL 50 Sect 28-18-12)

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 and improvements that occurred over the previous years. The increase in value of the improvements was the result of ratio studies conducted by the Nebr property tax division. The ratio studies indicated the value of houses have increased in Washington County ever year for three years. Most houses in the county have seen similar increases. The protest also stated that there is structural issues with the basement walls and foundation. Unless the property owner provides pictures or evidence of the problem, I recommend no adjustment be made for those problems. The proposed value of \$288,470 reflects no change." Owner was present via phone in and spoke.

Motion Lisa Kramer and second by Steve Kruger to adjust total value to \$271,045 per Assessor's recommendation. Motion Carried.

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

#### 4.28. Erin Busch, #67 (TL 95 Sect 27-19-11)

Clerk read protest then Referee's recommendation "The property owner did not show up for the hearing with the Co Referee. I recommend no change based on information provided by the Co Assessor. The property owner stated the parcel is being used as pasture land. There is not an FSA map of certified acres to include in this protest because the land is used as pasture land and not row cropland. The Co Assessor will provide information on how the Land Valuation Groups, land use, and valuations were determined. The proposed value of \$371,350 reflects no change." Owner was present and spoke.

Motion Lisa Kramer and second by Bob Frahm to concur with Referee and Co Assessor's recommendation. Motion Carried.

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

#### 4.29. Erin Busch, #68 (TLs 50 & 51 Sect 34-19-11)

Clerk read protest then Referee's recommendation "The property owner did not show up for the hearing with Co Referee. I recommend no change based on information provided by the Co Assessor. The property owner stated the parcel is being used as pasture land. There is not an FSA map of certified acres to include in this protest because the land is used as pasture land and no row cropland. The Co Assessor will provide information on how the Land Valuation Groups, land use, and valuations were determined. The proposed value of \$33,305 reflects no change."

Motion Lisa Kramer and second by Bob Frahm to concur with Referee and Co Assessor's recommendation. Motion Carried.

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

#### 4.30. Erin Busch, #69 (TL 72 Sect 27-19-11)

Clerk read protest then Referee's recommendation "The property owner did not show up for the hearing with the Co Referee. I recommend no change based on information provided by the Co Assessor. The property owner stated the parcel is being used as pasture land. There is not a FSA map of certified acres to include in this protest because the land is used as pasture land and not row cropland. The Co Assessor will provide information on how the Land

Valuation Groups, land use, and valuations were determined. The proposed value of \$840 reflects no change."

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

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

4.31. Erin Busch, #70 (NE1/4 NE1/4 & TL 1 Sect 33-19-11)

Clerk read protest then Referee's recommendation "The property owner did not show up for the hearing with the Co Referee. I recommend no change based on information provided by the Co Assessor. The property owner stated the parcel is being used as pasture land. There is not a FSA map of certified acres to include in this protest because the land is used as pasture land and not row cropland. The Co Assessor will provide information on how the Land Valuation Groups, land use, and valuations were determined. The proposed value of \$125,640 reflects no change."

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

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

4.32. Erin Busch, #71 (TL 106 Sect 34-19-11)

Clerk read protest then Referee's recommendation "The property owner did not show up for hearing with Co Referee. I recommend no change based on information provided by the Co Assessor The property owner stated the parcels is being used as pasture land. There is not a FSA map of certified acres to include in this protest because the land is used as pasture land and not row cropland. The Co Assessor will provide information on how the Land Valuation Groups, land use, and valuations were determined. The proposed value of \$98,325 reflects no change."

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

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

4.33. Erin Busch, #72 (S1/2 SE1/4 Sect 28-19-11)

Clerk read protest then Referee's recommendation "The property owner did not show up to hearing with Co Referee. I recommend no change based on information provided by the Co Assessor. The property owner stated the parcel is being used as pasture land. There is not a FSA map of certified acres included in this protest because the land is used as pasture land and not row cropland. The Co Assessor will provide information on how the Land Valuation Groups, land use, and valuations were determined. The proposed value of \$159,475 reflects no change."

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

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

4.34. Erin Busch, #73 (NW1/4 SE1/4, S1/2 SW1/4 NW1/4 & TL 22 Sect 28-19-11)

Clerk read protest then Referee's recommendation "The property owner did not show up for hearing with Co Referee. I recommend no change based on information provided by the Co Assessor. The property owner stated the parcel is being used as pasture land. There is not a FSA map of certified acres to include in this protest because the land is used as pasture land and not row cropland. The Co Assessor will provide information on how the Land Valuation Groups, land use, and valuations were determined. The proposed value of \$245,850 reflects no change."

Motion Lisa Kramer and second by Bob Frahm to concur with Referee and Co Assessor's recommendation. Motion Carried.

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

4.35. Jon Oltjenbruns (TL 12 Sect 18-19-10)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on pictures by the property owner. The inspection revealed the basement had bowed walls which we corrected by lowering condition on the house. The proposed value of \$207,090 reflects that change."

Motion Lisa Kramer and second by Bob Frahm to concur with Referee and Co Assessor's recommendation. Motion Carried.

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

4.36. George Whitmore (TL 20 Sect 16-19-11)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with a ditch that runs through the property, building value, and increase in land value. The parcel has 1 acre of waste and 1/5 acres of grass to adjust for the ditch. The building value was adjusted in 2019 for condition and age. The Co Assessor will provide information on how the Land Valuation Groups, land use, and valuations were determined. The proposed value of \$593,785 reflects no change." Owner was not present.

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

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

4.37. John Thone (BC TLs 179 & 240 Sect 14-18-11)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on pictures provided by the property owner and a 2019 review. The inspection revealed discrepancies on the County's property record card. The basement finish needed to be adjusted. The proposed value of \$385,845 reflects that change."

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

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

4.38. Clayton & Kristy Bolen (TL 127 Sect 10-17-12)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on pictures provided by the property owner. The pictures revealed the property's condition needed to be lowered. The proposed value of \$320,240 reflects that change."

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

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

4.39. Daniel Rosloniec (Cooper Woods Lot 9)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not show up for the hearing with Co Referee. The property owner provided information of houses that have different square foot values. All of the comparables are custom built houses with a lot of different characteristics. An opinion of value that reflects adjustments for the different characteristics between the comparables was not provided. The proposed value of \$390,785 reflects no change." Owner was present and spoke.

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

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

5. Motion to adjourn

Motion Lisa Kramer and second by Steve Kruger to adjourn meeting at 4:41 p.m. until next regular board meeting date. Motion Carried.

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

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 Tuesday, July 21, 2020 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk

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