

Wednesday, July 14, 2021 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 1:00 PM on Wednesday, July 14, 2021 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

Those present: Chairman Steve Dethlefs, Board members Jordan Rishel, Lisa Kramer, Kevin Barnhill and Steven Kruger.
Absent: Jay Anderson and Bob Frahm. Also present: Co Clerk Barbara Sullivan, Co Assessor Steve Mencke and Co Reviewer Robin Andreassen

2. Approve agenda

Motion Steve Kruger and second by Lisa Kramer to approve the agenda for July 14, 2021. Motion Carried.

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

3. **Valuation Protests**

3.1. Arthur & Teresa Taylor (TL 184 Sec 10-18-11)

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 \$653,000. The proposed value of \$652,390 reflects that value."

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

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

3.2. Daniel Rosloniec (Cooper Woods Lot 9)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market and did not show for the Referee hearing. The proposed value of \$415,795 reflects no change." Owner was not present.

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: Aye, Kruger: Aye, Rishel: Aye

3.3. Terry Bull #66 (AV Lots 12-17, 540' Lot 18 & E 15' Lot 11 & Vacated Alley Blk 9)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers and Referee. The inspection revealed that the improvement was in poor condition. The roof was leaking and causing damage to the roof structure. Additional depreciation was added for the structural and roof damage. The proposed value of \$71,355 reflects those changes."

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: Aye, Kruger: Aye, Rishel: Aye

3.4. Terry Bull #67 (AV Lots 10-12, Blk 14)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers and information provided by the property owner. The inspection revealed the property record needed to be adjusted. The proposed value of \$61,895 reflects that change."

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

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

3.5. Terry Bull #68 (AV Lots 15-16 & E 20' Lot 14 Blk 10)

Owner signed waiver. Referee stated "I recommend no change. The assessed value is consistent with lot values in Arlington. The property owner did not provide any information pertaining to market value. The proposed value of \$14,000 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: Aye, Kruger: Aye, Rishel: Aye

3.6. Terry Bull #69 (AV W 88' Lots 5-6 Blk 20)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers and Referee. The inspection revealed that the improvement was in poor condition. The roof was leaking and causing damage to the roof structure. Additional depreciation was added for the structural and roof damage. The propose value of \$55,805 reflects that change."

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: Aye, Kruger: Aye, Rishel: Aye

3.7. Jean & Steven Beck (TL 70 Sec 20-18-12)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and an ariel view provided by the Co Assessor's office. The proposed value of \$8,450 reflects that change."

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

Motion Carried.

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

3.8. The James Company, LLC C/O William Kerrey (NW1/4 SW1/4 Sec 25-18-11)

Owner signed waiver. Referee stated "I recommend no change. The property owner did provide information pertaining to market value. After reviewing the property record card it was found to be correct. The proposed value of \$250,345 reflects no change."

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

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

3.9. Brenda Driskell (Countryland Pt Lot 21)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on a physical inspection done by the Co Reviewers and information provided by the property owner. There was a wood deck and porch that needed to be removed. The proposed value of \$284,160 reflects those changes."

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

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

3.10. Jeff Burianek (TL 81 Sec 15-18-11)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewer and recent purchase price. The property owner purchased the property for \$800,000 on 10/15/2020. I recommend adjusting the assessed value to the purchase price. The proposed value of \$800,045 reflects that change."

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: Aye, Kruger: Aye, Rishel: Aye

3.11. Leslie & Sandra Mullen (Rosenbaum Acres Pt of Lot 2 Sec 24-19-11)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and an interior & exterior physical inspection done by the Co Reviewers. The property record card needed to be adjusted. The proposed value of \$263,535 reflects those changes."

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

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

3.12. Joshua Faulk #73 (BC TL 577 Sec 11-18-11)

Chairman read protest then Referee's recommendation "I recommend no change. The property was purchased 6/24/19 for \$220,000. All properties in Blair received an increase for 2021 based on ration studies done by the State Property Tax Division. The increase in value for 2021 is consistent with similar houses. The property owner did not provide any information pertaining to market value. The proposed value of \$227,645 reflects no change." Owner was not present.

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

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

3.13. Joshua Faulk #74 (BC TLs 574, 590 & 637 Sec 11-18-11)

Chairman read protest then Referee's recommendation "I recommend adjusting the assessed value based on a purchase price of \$25,000 on 8/1/2019. The building is in poor condition and zoned residential which restricts its use. The proposed value of \$25,000 reflects that change." Owner was not present.

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

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

Jay Anderson entered the meeting

3.14. Brent Lundgren (Allen Hills Sub Lot 30)

Chairman read protest then Referee's recommendation "I recommend adjusting the value based on a review of the property record card. After reviewing the property record card an error was found for the type of heating system. The system was changed from Heat Pump with Ground Loop to Heat Pump. The change resulted in reduction in value. The property owner provided a partial appraisal which included a cost approach that indicated a value of \$442,817. The appraiser classified the house as being Good quality. The County cost approach has the house classified as Good Plus Quality. The difference in opinion of quality level resulted in a lower value indicated by the appraisal. If the property owner provides a complete appraisal it could be considered as an opinion of value. The proposed value of \$481,565 reflects a change in value due to a change in heat and air conditioning system." Lundgren was present and spoke to board.

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

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

3.15. Dave Schneider #57 (TL 8 Sec 17-17-11)

Chairman read protest then Referee's recommendation "I recommend no change based on an inspection done by the Co Reviewers and information provided by the property owner. The property owner had protested in 2020 and adjustments were made to conditions at that time. There has not been any change since those adjustments were made. The property owner did not provide any information pertaining to market value. The proposed value of \$352,635 reflects change." Dave Schneider was present and spoke to Board.

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: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

3.16. Dave Schneider #58 (TL 4 Sec 20-17-11)

Chairman read protest then Referee's recommendation "I recommend no change based on an inspection done by the Co Reviewers and information provided by the property owner. The inspection found that the property record card was correct. In 2019 Legislative Bill 185 enacted by the Legislature removing parcels under 5 acres from qualifying for special value. The parcel is only 4.52 acres and was removed from green belt special value. The property owner did not provide any information pertaining to market value. The proposed value of \$216,945 reflects no change."

Motion Steve Kruger and second by Jordan Rishel to adjust total value to \$209,510 as per Co Assessor's recommendation. Motion Carried.

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

Lisa Kramer left the meeting

3.17. Rod & Barbara Laible, RD Family C/O RI Development (BC Industrial Point Lot 2)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner stated they are going to list the property with a realtor and ask \$250,000. The building was built in 2010 and has sat empty since then. It was built as a bunker building for servers. If the property is listed prior to the BOE hearing the list price can be considered as market value. As of now, the property hasn't been listed so the proposed value of \$436,515 reflects no change." Owner was not present.

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: Absent, Kramer: Absent, Kruger: Aye, Rishel: Aye

3.18. Rob Dolezal (TL 46 Sec 17-19-11)

Chairman read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor (property record card). The property owner did not provide any information pertaining to market value. The proposed value of \$327,895 reflects no change." Rob Dolezal was present.

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: Absent, Kramer: Absent, Kruger: Aye, Rishel: Aye

Kevin Barnhill left the meeting

3.19. Sean Mullen (Northwoods Estates Lot 40)

Chairman read protest then Referee's recommendation "I recommend no change based on an inspection done by the Co Reviewers and information provided by the property owner. The property owner provided a breakdown of the cost to construct the house. The information was not from a licensed contractor, the owner might have been the general contractor. The property owner did not provide any information pertaining to Market Value and the inspection showed the property record card was correct. The proposed value of \$1,104,915 reflects no change." Blake McClure was present via phone and spoke on behalf of the property owner.

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

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

3.20. Ellen Whitaker #76 (BC TL 416 Sec 11-18-11)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide information pertaining to market and refused a physical inspection. The proposed value of \$95,200 reflects no change." Ellen Whitaker was present and spoke to board members.

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

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

3.21. Ellen Whitaker #77 (BC Lot 10 & prt of Vac St Blk 110 Eighth Add)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market and refused a physical inspection. The proposed value of \$204,460 reflects no change."

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

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

3.22. Ellen Whitaker #78 (BC Lot 11 & prt of Vac St Blk 110 Eighth Add)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market and refused a physical inspection. The proposed value of \$87,325 reflects no change."

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

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

3.23. Price, Dewey Keith & Vicki Logan (TL 57 Sec 27-18-11)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market and refused a physical inspection. The proposed value of \$243,695 reflects no change."

Owner was not present.

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

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

4. Adjournment

Motion Steve Kruger and second by Jordan Rishel to adjourn from the Board of Equalization meeting at 4:35 p.m. Motion Carried.

Anderson: Aye, Barnhill: Absent, 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 14, 2021 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
