

**Thursday, July 22, 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 10:00 AM on Thursday, July 22, 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

Present: Chairman Steve Dethlefs, Board members Steve Kruger, Jay Anderson, Bob Frahm and Kevin Barnhill. Absent: Lisa Kramer and Jordan Rishel. Also present: Co Clerk Barbara Sullivan, Co Assessor Steve Mencke and Co Reviewers Robin Andreasen and Deb Lupardus

2. Approve agenda

Motion Kevin Barnhill and second by Jay Anderson to approve the agenda for July 22, 2021. Motion Carried.

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

3. Approve minutes for the July 13 & 14 BOE meetings

Motion Kevin Barnhill and second by Jay Anderson that the rules be suspended and the minutes of the 7/13 & 7/14 meetings be approved but not read at this meeting for the purpose that all Board members were furnished a copy of said minutes prior to this meeting. Motion Carried.

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

4. Valuation Protests

4.1. R.M. Clapper (AV Lots 1 & 2 Blk 3)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide any market information or show for the Referee hearing. The proposed value of \$90,900 reflects no change." Owner was present and spoke to board.

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

4.2. Charles Ostler #22 (N1/2 SW1/4, SW1/4 SW1/4 & TL 32 Sec 34-17-12, 2 houses)

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 inspection was on two separate houses and both needed to be adjusted for condition. The proposed value of \$891,150 reflects those changes."

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

4.3. Charles Ostler #23 (TL 31 Sect 34-17-12)

Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide information pertaining to market value. After reviewing the property record card it was found to be correct. The proposed value of \$161,655 reflects no 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

4.4. Michael & Stacey Lamb (Clearwater Crk Lot 5)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers. The inspection revealed the quality was higher than similar properties. The quality was lowered 1/2 level. The proposed value of \$643,165 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

4.5. Angels Share #32 (BC Angel Share Condo Unit 201)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide information pertaining to market value. After reviewing the property record card it was found to be correct. The proposed value of \$489,165 reflects no change." Ed Shada was present and spoke to Board.

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

4.6. Angels Share #33 (BC Transformation Hill Add Lot 1)

Chairman read protest then Referee's recommendation "I recommend no change. The property is listed for sale with a real estate company for more than the assessed value. The proposed value of \$78,900 reflects no change."

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

4.7. Angels Share #34 (BC Angel Share Condo Unit 001 & 000 Common Elements)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide information pertaining to market value. The proposed value of \$55,930 reflects no change."

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

4.8. Angels Share #35 (BC Transformation Hill Add Lot 9)

Chairman read protest then Referee's recommendation "i recommend no change. The property owner did not provide information pertaining to market value. The proposed value of \$84,210 reflects no change."

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

4.9. Angels Share #36 (BC Transformation Hill Add Lot 27)

Chairman read protest then Referee's recommendation "I recommend adjusting the land value after an on-site review by the Co Referee and information provided by the property owner. The inspection revealed that the property is improved with a natural gas pump station. There is also pipeline easements that make the lot unbuildable. The proposed value of \$1,000 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

4.10. Angels Share #37 (BC Transformation Hill Add Lot 5)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide information pertaining to market value. The proposed value of \$577,825 reflects no 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

4.11. Angels Share #38 (BC Transformation Hill Add Lot 8)

Chairman 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 \$98,050 reflects no change."

Motion Steve Kruger 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

4.12. Angels Share #39 (BC Angels Share Condo Unit 300 & 301)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide information pertaining to market value. After reviewing the property record card it was found to be correct. The proposed value of \$356,725 reflects no 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

4.13. Angels Share #40 (BC Transformation Hill Add Lot 6)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide information pertaining to market value. The proposed value of \$119,440 reflects no change."

Motion Steve Kruger 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

4.14. Angels Share #41 (BC Transformation Hill Add Lot 4)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did provide information pertaining to market value. Easter Seals offered \$324,000 for these buildings and 65 acres of farmland. Angels Share did not accept their offer. The proposed value of \$100,280 reflects no change."

Motion Steve Kruger 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

4.15. Gary Tinkham (Tinkham Acres Outlot A)

Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value. The proposed value of \$500 reflects no change."

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

4.16. Parker Watkins (AV N50' Lot 1 & N 50' of W 10' Lot 2 N 50' of E 1/2 Vac 4th St Blk 5)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The property is in poor condition. The property owner agreed to go back to last year's value. The proposed value of \$41,795 reflects that change."

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

4.17. David & Thelma Miller Family Trust (Hidden Acres Estates Lot 8)

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 heat source needed to be changed. The proposed value of \$417,700 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

4.18. Bel Fury Investments Group, LLC by Scott Bloemer (Nashville Pt of Lot 30)

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 inspection revealed that the property was in fair condition. The property owner purchased the property for \$130,150 on 3/11/21. I recommend adjusting the assessed value to the purchase price. The proposed value of \$130,510 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

4.19. Mark Wehner II (Crystal Lake Estates First Ad Lot 17)

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 needed to be corrected. The proposed value of \$600,910 reflects those changes."

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

4.20. Jennifer Mikulecky (TL 14 Sec 34-18-9)

Owner signed waiver. Referee stated "I recommend adjusting the land by removing the primary acre. The proposed value of \$6,580 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

4.21. Wade Junker (TL 14 Sec 27-17-11)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers. The inspection revealed that the detached garage was in poor condition. Additional depreciation was added to the garage value. The proposed value of \$172,405 reflects that 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

4.22. Sarah Wesner (TL 35 Sec 28-17-11)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers. The inspection revealed that the quality level was higher than similar properties. The quality was lowered 1/2 level. The proposed value of \$578,655 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

4.23. Divyesh Patel, Super 8 (BC 13th Add E Prt of Lots 6-13 Units 2-4)

Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide any relevant information pertaining to market value. The property was corrected last year in BOE and our record card was correct. The increase in value of the improvements was the result of ratio studies conducted by the Nebraska property tax division. The ratio studies indicated the values of commercial property has increased in Washington Co. Most commercial properties have seen similar increases. The proposed value of \$813,130 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

4.24. Vicky Jacobs (AV Lots 10 & 11 Blk 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 that the property was in poor condition. The proposed value of \$89,390 reflects those changes."

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

4.25. Michael & Debra Jones (TL 9 Sec 33-18-12)

Owner signed waiver. Referee stated "I recommend no change on the improvements. The property owner did not provide any relevant information pertaining to market value. The property condition was adjusted in 2019. The property was Greenbelted for 2021. The proposed value of \$470,290 reflects no change in value for the improvements and a lower value for the land."

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

4.26. Kyle Ramsey (Glen Oaks Revised Lot 12)

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 the County record card had incorrect information pertaining to the size of the house. They also observed structural issues with the basement floor. The property owner has had to replace the concrete 3 times. Corrections were made to the record card and additional depreciation was added for the basement floor issues. The proposed value of \$480,575 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

4.27. Drew Strohmeier (BC TL 257, 7-18-12)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The information was a Profit & Loss statement. The statement revealed the 20% increase required by Property Tax should not have been applied to the property. The 20% increase was removed. The proposed value of \$1,827,675 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

4.28. Christian New (Hidden Acres Estate Lot 9)

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 needed to be adjusted. The proposed value of \$557,065 reflects that 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

4.29. William & Cynthia Webb (TL 29 Sec 12-18-10)

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 \$333,000. The proposed value of \$333,160 reflects that value."

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

4.30. James & Jessica Satorie (TL 8 Sec 36-20-10)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The trailer was in poor condition. The proposed value of \$485,155 reflects that change."

Motion Bob Frahm 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

4.31. Sean & Debra Thiemann (TL 6 Sec 3-19-10)

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 house was previously valued as a single-story house and was changed to manufactured home (mobile home). The propose value of \$256,665 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

4.32. Philip Smith CPA for Casey's #81 (BC Admin Replat of Hayden Place Replat One Lot 12)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information of a M&S Cost Estimate. The opinion of value was similar to the 2020 assessed value. The 20% increase for 2021 was based on sales on main street improvements. I recommend removing the 20% increase. The proposed value of \$967,280 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

4.33. Philip Smith CPA for Casey's #82 (BC Lots 4-6 Blk 84 Third Add)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information on a M&S Cost Estimate. The opinion of value was similar to the 2020 assessed value. The 20% increase for 2021 was based on sales on main street improvements. I recommend removing the 20% increase. The proposed value of \$332,770 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

4.34. Mike Cimino (Nicarly Properties, LLC/Old Blair Admin Bldg)

Chairman read protest then Referee's recommendation "I recommend no change. The 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. The increase in value of the improvements was the result of ratio studies conducted by the Nebraska property tax division. The ratio studies indicated the values of commercial property has increased in Washington Co. Most commercial properties have seen similar increases. The proposed value of \$275,510 reflects no change." Owner was not present.

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

4.35. Walmart (BC Hayden Place Replat One Lot 1)

Chairman read protest then Referee's recommendation "I recommend adjusting the assessed value based on information provided by the property owner over the phone. The property owner did not provide any market information. The protester is asking Washington Co BOE to equalize the assessed value of the Walmart store located in Blair with the stores across Nebraska. Equalization across county lines is the responsibility of Property Tax and TERC. The subject property received a

20% increase for 2021. Increases to commercial property values was based on sales of main street improvements. I recommend removing the 20% increase. The proposed value of \$9,567,795 reflects that change." Owner was not present and did not phone in.

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

#### 4.36. Dennis Garrett (Eagle View Sub Revised Lot 39)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide information pertaining to market value. After reviewing the property record card it was found to be correct. The proposed value of \$501,760 reflects no change." Owner was not present.

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

Rishel entered meeting and Chairman Dethlefs left meeting. Vice Chairman Frahm presided over the meeting.

#### 4.37. Ashit Patel, Econo Lodge (BC Russell's Add Lot 21)

Chairman read protest then Referee's recommendation "I recommend no change. The 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. The increase in value of improvements was the result of ratio studies conducted by the Nebraska property tax division. The ratio studies indicated that values of commercial property have increased in Washington Co. Most commercial properties have seen similar increases. The proposed value of \$831,175 reflects no change." Owner was not present.

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

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

#### 4.38. George Gurnett/Paradigm Tax Group (BC TL's 249 & 250 Sec 14-18-11)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide any market information. The protester is asking Washington Co BOE to equalize the assessed value of the Bomgaars store located in Blair with stores across Nebraska. Equalization across county lines is the responsibility of Property Tax and the TERC. The range of value across the State has a low of \$10.68 per sq ft to a high of \$69.75 per sq ft. The Blair property is assessed at \$49.00 per sq ft. The proposed value of \$2,047,545 reflects no change."

Motion Steve Kruger and second by Jordan Rishel to concur with Referee & Co Assessor's recommendation and per verbal communication from owner that he was not going to be present at meeting. Motion Carried.

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

#### 4.39. Gordon Sather (Countryland Estate Lot 13)

Chairman 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 that part of the house was built on a slab, not a crawl space and the furnace is not a ground source heat pump. Corrections were made to the record card. The proposed value of \$312,550 reflects that change." Owner was not present.

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

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

#### 4.40. Andrew Hawkins (TL 33 Sec 6-17-12)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide any market information. An on-site inspection was done by the Co Reviewers in 2020 and adjustments were made for conditions in 2020. The proposed value of \$370,965 reflects no change." Owner was not present

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

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

### 5. Adjournment

Motion Kevin Barnhill and second by Jordan Rishel to adjourn from the Board of Equalization meet at 3:25 p.m. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, 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 Thursday, July 22, 2021 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk

---