

Thursday, July 20, 2023 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 10:04 AM on Thursday, July 20, 2023 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.

Vice Chairman Bob Frahm 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: Vice Chairman Bob Frahm, board members Steve Kruger, Jay Anderson, and Jon Stewart. Absent: Chairman Steve Dethlefs, Lisa Kramer and Kevin Barnhill. Also present: Co Clerk Barbara Sullivan, Assessor Robin Andreasen, and Deputy Assessor Lacy Johnson

2. Approve agenda

Motion Steve Kruger and second by Jay Anderson to approve the agenda for July 20, 2023. Motion Carried.

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

3. Valuation Protests

3.1. Kristine Rubeck (Lakeland Est 3rd Add, Lot 43 Blk 24)

Clerk read protest then Referee's recommendation: "Property owner was concerned with the increase in value. He didn't show for the hearing with Referee or submit any market information or allow an interior/exterior inspection. The proposed value of \$227,375 reflects no change." Owner was not present.

Motion Steve Kruger and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$227,375. Motion Carried.

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

3.2. William & Kim Wilch (Elkhorn River Ests E1/2 of Lot 18)

Owner signed waiver. Referee stated "The property owner was concerned with the increase in value. The property owner did not provide any information pertaining to market value but did have information regarding their land. After reviewing the information and a review of an aerial, the land was adjusted. The proposed value of \$23,810 reflects that change." Owner was not present.

Motion Steve Kruger and second by Jay Anderson to concur with the Referee & Assessor's recommendation to value at \$23,810. Motion Carried.

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

3.3. Melody Macek (Lakeview Ests II, Lot 8)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value and provided market information but would not allow an exterior/interior inspection. The land information was reviewed and decided to go back to the original land value which will be adjusted next year when the surrounding subdivision is updated. The proposed value of \$266,060 reflects the change of the land value only." Owner was present and spoke. Motion Steve Kruger and second by Jay Anderson to concur with the Referee & Assessor's recommendation to value at \$266,060. Motion Carried.

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

3.4. Greg Mellema (AV Walnut Hill 2nd Add Lot 8)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the value of his basement finish and compared his neighbors' houses that they stated had basement finish. Our county record cards do not show basement finish in the comparable homes. The property owner did have an interior/exterior inspection that revealed his basement finish needed to be adjusted slightly. At the time of relist we will address the neighbors' houses. The proposed value of \$372,050 reflects the change of basement finish." Owner was present and spoke.

Motion Steve Kruger and second by Jay Anderson to concur with the Assessor's recommendation to adjust the value to \$326,435. Motion Carried.

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

3.5. Duane Andersen (BC Lot 1, Blk 71 & pt of Vac St)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value. He didn't show for the hearing with the Referee or submit any market information. The county reviewers did an interior/exterior inspection and found the property record card to be correct. The proposed value of \$56,550 reflects no change." Owner was not present.

Motion Jay Anderson and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$56,550. Motion Carried.

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

3.6. Robert McKinnis (BC Crowell Add Revised Lot 11)

Clerk read protest then Referee's recommendation: "Property owner submitted an appraisal dated 8/15/22 that indicated a value of \$275,000 and is asking to be assessed at \$294,000. The appraisal was provided to a bank for mortgage purposes. As a referee he was not able to review the appraisal. The referee told the property owner that he might have to have the appraiser at the BOE hearing so he could explain how he arrived at the opinion of \$275,000. The referee felt that he did not have enough information to give a recommendation." Owner and Appraiser Nicholas Dizona were present by phone.

Motion Steve Kruger and second by Jon Stewart to concur with the Assessor's recommendation to value at \$460,470. Motion Carried.

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

Vice Chairman declared a recess at 11:50 a.m.. Board reconvened at 1:15 p.m.

3.7. Ray Oltman (TL 16, 27-20-10)

Clerk read protest then Referee's recommendation: "I recommend no change. The property owner did not attend the hearing or call and didn't provide any information pertaining to market value. There was no interior/exterior inspection done by the county reviewers. The proposed value of \$395,550 reflects no change." Owner was not present.

Motion Jay Anderson and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$395,550. Motion Carried.

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

3.8. Herschel & Lillian Stoller (Northwoods Ests Lots 19 & 20)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value. They did not show for Referee hearing or request an interior/exterior inspection. Market information was provided. The subject house and sales information are of large custom-built homes. The sized and quality of construction vary considerably and adjustments must be made for those features. Information provided was inadequate. The house valued the same as other houses in the subdivision. The proposed value of \$1,720,525 reflects no change." Owner was not present.

Motion Steve Kruger and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$1,720,525. Motion Carried.

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

3.9. Patrick Morrison (TL 5, 25-20-9)

Clerk read protest the Referee's recommendation: "The property owner was concerned with the increase in value. No market information was provided. No exterior/interior inspection was done for 2023 and the property owner did not appear for the hearing with the Referee. A review of the property was done in 2022 and adjustments were made at that time. The property is value the same as similar properties. The proposed value of \$422,245 reflects no change." Owner was not present.

Motion Steve Kruger and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$422,245. Motion Carried.

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

3.10. Paul & Judy Sonderup (TL 19, 9-19-11)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value. No market information was provided and the property owner refused an on-site inspection of the property. The proposed value of \$460,845 reflects no change." Property owners were present and spoke.

Motion Jay Anderson and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$460,845. Motion Carried.

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

3.11. Phil Brazelton (TL 3, 36-19-9)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value. He didn't show for hearing with the Referee or submit any market information or allow an interior/exterior inspection. The proposed value of \$278,545 reflects no change." Owner was not present.

Motion Steve Kruger and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$278,545. Motion Carried.

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

3.12. Gary & Kim Berg (Lakeview Est II, Lot 10)

Owner signed waiver. Referee stated "The property owner was concerned with the increase in value and provided market information but would only allow an exterior inspection. The land information was reviewed and decided to go back to the original land value which will be adjusted next year when the surrounding subdivision is updated. The exterior inspection revealed that the WOD & fascia needed to be adjusted. The proposed value of \$289,215 reflects those changes."

Motion Jay Anderson and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$289,215. Motion Carried.

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

3.14. Sheila Boudreau (BC Deerfield 1st Add Lot 126)

Owner signed waiver. Referee stated "The property owner was concerned with the increase in value. They did a phone interview for the hearing with the Referee. They did not request an interior/exterior inspection or submit any market information. The property is valued the same as similar properties. The proposed value of \$419,635 reflects no change."

Motion Jay Anderson and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$419,635. Motion Carried.

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

3.15. Wade Junker (S1/2 NE1/4 SE1/4 & S1/2 N1/2 NE1/4 SE1/4, 22-17-11)

Clerk read protest then Referee's recommendation: "The property owner was concerned with some of the land classifications and provided a FSA map. The Assessor's office reviewed the map and land classifications were made. The proposed value of \$110,035 reflects those changes." Owner was present and spoke.

Motion Steve Kruger and second by Jay Anderson to concur with the Referee & Assessor's recommendation to value at \$110,035. Motion Carried.

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

Kevin Barnhill entered the meeting.

3.16. Wade Junker (TL 14, 27-17-11)

Clerk read protest then Referee's recommendation: "The owner was concerned with the increase in value. No market information was provided. The county reviewers were not asked to do an interior/exterior inspection. The property owner was concerned with the land value under the house and outbuildings. The land was reviewed and was found to be correct and is valued the same as others in that market area. The proposed value of \$223,745 reflects no change." Owner was present and spoke.

Motion Steve Kruger and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$223,745. Motion Carried.

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

Steve Kruger left the meeting.

3.13. Keli & Adam Ohrt (TL 5, 21-17-12)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value. They did not submit any market information or allow an interior/exterior inspection. The property owner was also concerned about not having a well on their property, but the land was carrying an adjustment for shared well. The proposed value of \$353,195 reflects no change." Owner was not present.

Motion Jay Anderson and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$353,195. Motion Carried.

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

3.17. Zachary Dunning (TL 210, 10-18-11)

Clerk read protest then Referee's recommendation: "Property owner was concerned with the increase in value on their property. They did not allow an interior/exterior inspection. Market information was provided. The subject house and sales information are of large custom-built homes. The sizes and quality of construction vary considerably, and adjustments must be made for those features. Information provided was inadequate. The house is valued the same as houses in the same subdivision. The proposed value of \$612,195 reflects no change." Property owner was present and spoke.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$612,195. Motion Carried.

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

3.18. Marc Golden (TL 67, 30-17-13)

Clerk read protest then Referee's recommendation: "Property owner was concerned with the value of the land on this parcel. The property owner did not show for hearing with Referee or submit any market information. The county reviewers did an exterior/interior inspection. The inspection revealed that the county information was correct. All agricultural land was revalued for 2023. Land is valued per state guidelines. The proposed value of \$746,870 reflects no change." Owner was not present.

Motion Kevin Barnhill and second by Jay Anderson to concur with the Referee & Assessor's recommendation to value at \$746,870. Motion Carried.

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

3.19. Marc Golden (TL 68, 30-17-13)

Clerk read protest then Referee's recommendation: "Property owner was concerned with the value of the building and land located on this parcel. The property owner did not show for hearing with Referee or submit any market information. The county reviewers did an exterior/interior inspection. The inspection revealed that the buildings were in average condition. The Marshall & Swift replacement cost tables were updated for 2023 which resulted in an increase in value. All agricultural land was revalued for 2023. Land is value per state guidelines. The proposed value of \$52,130 reflects no change." Owner was not present.

Motion Kevin Barnhill and second by Jay Anderson to concur with the Referee & Assessor's recommendation to value at \$52,130. Motion Carried.

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

4. Valuation Protests with Waivers

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation and approve all signed waivers dated 7/20/23. Motion Carried.

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

5. Adjournment

Motion Kevin Barnhill and second by Jon Stewart to adjourn from the Board of Equalization meeting at 5:00 p.m. Motion Carried.

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

Attest: Barbara Sullivan
Washington County Clerk

Bob Frahm, Vice 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 20, 2023 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
