

Monday, July 24, 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 10:00 AM on Monday, July 24, 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. Frahm 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 Jon Stewart, Kevin Barnhill, and Steve Kruger. Also present: Co Clerk Barbara Sullivan, Assessor Robin Andreasen, and Deputy Assessor Lacy Johnson

2. Approve agenda

Motion Steve Kruger and second by Kevin Barnhill to approve the agenda for July 24, 2023. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Absent, Kruger: Aye, Stewart: Aye

3. Approve minutes for the July 19, 20, & 21 meetings

Motion Kevin Barnhill and second by Steve Kruger that the rules be suspended and minutes of the 7/19, 7/20, & 7/21 be approved but not read for the purpose that all board members were furnished a copy of said minutes prior to this meeting. Motion Carried.

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

4. Property Valuation Protests

4.1. Kirt & Jennifer Ringler (TL 147 2-17-12)

"The property owner was concerned with the increase in value of the house. The county reviewers did an interior/exterior inspection. The inspection revealed that our property record card was correct. The proposed value of \$398,890 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 \$398,890. Motion Carried.

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

4.2. Lawrence Kusek: (Rolling acres Lot 12 Blk 1)

"The property owner stated that no improvements have been made to the property, all original appliances, flooring, and cabinets. The roads are in poor shape and have not had any improvements. Property owner declined an interior/exterior inspection. Unless an inspection is done, I recommend no change in value of \$438,215". Owner was not present.

Motion Kevin Barnhill and second by Steve Kruger to concur with the Referee & Assessor's recommendations to value at \$438,215. Motion Carried.

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

4.3. Cassandra Reisz (BC Fredericks Meadow Add Lot 1 Blk 1)

"Property owner was concerned with the new houses/townhomes being built behind them and the increase in value on their property. They did request an exterior inspection and were not concerned with the house value. No market information was provided. The proposed value of \$182,415 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 \$182,415. Motion Carried.

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

4.4. Thomas Timperley & Jane Ferneding: Eagle View Subdivision Rev. Lot 36

"The property owner stated the assessed value is based on construction cost. The county uses construction cost to establish an upper level of value. As houses get older depreciation is added to adjust for age. The subject property has

been given depreciation and the value of \$509,560 reflects a value for a 20 year old home. The property owner refused an interior/exterior inspection. I recommend no change." Owner was not present.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendations to value at \$509,560. Motion Carried.

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

4.5. Ronald & Debra Woracek (TL 134 29-17-13)

"The property owner stated property valuation exceed comp valuations. They did not provide any market information. The county reviewers did an interior/exterior inspection. The inspection revealed that the basement did not have any partition finish and there were some physical damage to the outbuildings. The basement finish was adjusted to minimal finish and additional depreciation was given to the buildings. The land was also reviewed with an aerial review and found some of the land classifications needed to be adjusted. The proposed value of \$553,565 reflects those changes." Owner was not present.

Motion Steve Kruger and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$553,565. Motion Carried.

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

Vice Chairman declared a recess at 11:42. Board reconvened at 1:00 PM.

4.6. Robert & Debby Morris (AV Gibson's Add Lots 5 & 9-12 & N60' Lot 6 Blk 49)

"The property owner was concerned with the increase in value of the house. The county reviewers did not do an interior/exterior inspection due to previous protests and the condition was changed at that time. The house is as low as we go and still be habitable. The proposed value reflects no change." Owner was present and spoke.

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$159,760. Motion Carried.

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

4.7. Charles Ostler (TL 31 34-17-12)

"Property owner was concerned with the increase in value on their property. They did submit market information. The subject house and sale information are of older homes. The size, quality of construction and condition vary considerably, adjustments must be made for those features, no adjustments were made. The county reviewers did an exterior inspection of the houses. The inspection revealed that there is not any yard sheds and the concrete driveway is in poor condition. Additional depreciation was given to the driveway and the shed value removed. The proposed value of \$208,335 reflect those changes." Gabriela Ostler spoke on behalf of the property owner.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Assessor's recommendation to adjust the value to \$194,210. Motion Carried.

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

4.8. Charles Ostler (N1/2SW1/4,SW1/4SW1/4 & TL 32 34-17-12)

"The property owner was concerned with the increase in value on their property. They did submit market information. The subject house and sales information are of older homes. The sizes and quality of construction and condition vary considerably, and adjustments must be made for those features, no adjustments were made. The county reviewers did an interior/exterior inspection of the houses (there are two houses located on this parcel). The inspection revealed that the 1910 house information had the wrong roof cover, therefore the roof cover was corrected. The house originally constructed in 2010 is not finished, additional depreciation was added and will be removed when it is completed. The proposed value of 1,066,505 reflect those changes." Gabriela Ostler spoke on behalf of the property owner.

Motion Kevin Barnhill and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$1,066,505. Motion Carried.

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

4.9. Jamison White (TL 44 36-17-12)

"The properties representative (Perry A Pirsch, Esq.) stated that the land is not being assessed the same as similar land. The subject does not have adjustment for the roads. The subject property is not adjacent to a county road, it is accessed by a private lane. The property owner did not allow an interior/exterior inspection and did not show up for the referee hearing. The proposed value reflects no change." Owner was not present.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$588,435. Motion Carried.

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

4.10. Kim Lammers (BC TL 183 14-18-11)

"Property owner was concerned with the increase in value on their property. They provided an appraisal that indicated a value of \$413,000 as of 10/12/2020. (County assessed value of \$421,260) They did not allow an interior/exterior inspection. The appraisal is over 2 years old. If adjusted for time it would be higher than the counties' assessed value. The proposed value of \$421,260 reflects no change". Owner was not present.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$421,260. Motion Carried.

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

5. Property Valuation Protests with Waivers

Motion Steve Kruger and second by Jon Stewart to concur with the Referee & Assessor's recommendation and approve all signed waivers dated 7/24/23. Motion Carried.

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

6. Adjournment

Motion Steve Kruger and second by Jon Stewart to adjourn from the Board of Equalization meeting at 2:03 PM. Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Absent, Kruger: Aye, 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 Monday, July 24, 2023 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
