

# Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

## BOARD OF EQUALIZATION

Madison, Nebraska

July 15, 2021

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M.

Advance notice of meeting was published in the Saturday, July 10, 2021 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Ron Schmidt called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Ron Schmidt, Eric Stinson, and Troy Uhlir, County Assessor Jeff Hackerott, County Treasurer Donna Primrose, and County Clerk Anne Pruss.

Motion made by Uhlir and seconded by Schmidt to approve the agenda for the meeting. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Hearings were conducted on property valuation protests as follows:

Protest #2021-49: Jane Johnson, 302 North 9<sup>th</sup> St., Newman Grove  
Tax Lots SW1/4 NW1/4 34-21-4 Tax Lot 6 .31 AC

Chairman Schmidt opened a hearing at 9:04 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Schmidt read the letter submitted with the protest form. County Assessor Jeff Hackerott stated that this is a story and a half in Newman Grove and was built in 1900. This house sits a block East of Highway 45. Juan reviewed the property with the owner on July 8th and found that the home has been kept up fairly well. Over the years it has new siding and windows. The main floor has one bedroom and one full bath with the upstairs having three bedrooms but one does not have a closet and one half bath. The basement is partially finished and has a shower, toilet, and laundry area with a sink. Mrs. Johnson reported to Juan that the basement was flooded in five foot of water back in 2018. They pumped out all the water that they could and the rest was left to air dry. Juan stated that the basement does not appear to be in bad shape. Chairman Schmidt closed the hearing at 9:06 A.M. County Assessor Jeff Hackerott recommendation for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to set 2021 valuation at \$71,644. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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Protest #2021-50: Charles Voecks, 1710 E. South Airport Rd., Norfolk  
Pt. NE1/4 NW1/4 13-23-1 4.25 AC

Chairman Schmidt opened a hearing at 9:08 A.M. Mr. Voecks appeared at the hearing to offer verbal testimony. Chairman Schmidt read the letter submitted with the protest form. Mr. Voecks purchased this house and the 4.62 acres in November of 2019 for \$200,000. The ground without the house is 3.62 acres and valued at \$3,500 an acre. Due to the sand grass does not grow very well on this property. Mr. Voecks said that the property that he used to have North of Battle Creek was a fairly decent pasture ground and it was valued at \$2,500 an acre therefore, he questioned why his current property is valued so much higher. County Assessor Jeff Hackerott explained that the cost per acre used to be the \$2,500 per acre but it is now up to \$3,500 and this is county wide. The house is not a frame home so it is a premanufactured Minnesota home. The interior walls are wallboard and 3 inches wide and very basic and simple. There is another house identical to that is closely located to Mr. Voecks's home that is sitting on a foundation and is for sale at \$125,000. Mr. Voecks explained that the corn crib that sits on his property is assessed valued at \$2,400. The hoop building has a value of \$6,300 and online he could have one ordered and delivered to his house for \$5,000. Mr. Voecks reported that his hoop building is only a half hoop with and enclosed back with front doors and does not have a cement floor as it is sitting on bridge planks. He explained that the rest of the buildings on the property are not insurable because of the poor condition that they are in. Mr. Voecks currently uses these buildings as storage but has to put a tarp over everything due to the roofs being rotten. The current assessed value is \$262,603. Mr. Voecks explained that with the current living conditions of his new neighbor he feels that his value of his property has dropped as many people may not want to live there due to junk yard across the road. Chairman Schmidt closed the hearing at 9:20 A.M. County Assessor Jeff Hackerott recommended revising the valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to table the property valuation Protest# 2021-50. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-51: Chad Chapek, 3806 South 49<sup>th</sup> St., Norfolk  
Cranes Acres Lot 1 (12-23-2)

Chairman Schmidt opened a hearing at 9:23 A.M. Mr. Chapek appeared at the hearing to offer verbal testimony. Mr. Chapek stated that the tax valuation is a little high for the area his property is located. The location is an agricultural area and there is a feedlot within a mile of the property. Mr. Chapek explained that he thought the house has been over valued for a few years now. He said the condition of the house is below par but yet they are taxed the highest in their mile by mile block area besides one house. Mr. Chapek did put up a new shop on his property but it is very similar to the outbuildings on the surrounding properties. He explained that the other outbuildings on the surrounding properties average about \$80 per square foot but his is at \$200 per square foot. Mr. Chapek stated that he had only put \$33,000 into building his shop and the value had gone up to \$60,000 from last year. The shop is only used for recreational and storage use so he questioned why the value had gone up so high. As far as the house goes, Mr. Chapek stated that it is outdated and the exterior needs to be redone, the deck out back is dilapidated, and the inside of the house has had very few updates over the years. Mr. Chapek's fiancé purchased this home back in 2014 and bought it for \$142,000 but had not made any updates to the home and then Mr. Chapek was added to the ownership of the property in 2019. County Assessor Jeff Hackerott explained that this is a split level house was built in 1977 and has 3 bedrooms and one and three quarter bathrooms. Chairman Schmidt closed the hearing at 9:31 A.M. County Assessor Jeff Hackerott recommended revising the valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to set 2021 valuation at \$211,897. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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Protest #2021-52: Byron Flood, 53727 822<sup>nd</sup> Rd., PO Box 503, Newman Grove  
Tax Lots SW1/4 SW1/4 34-21-4 S 3.48 AC Tax Lot 10 3.48 AC

Chairman Schmidt opened a hearing at 9:36 A.M. Mr. Flood appeared at the hearing to offer verbal testimony. Mr. Flood explained that he had noticed that the value had gone up on this property this year and he decided to do some comparison with similar buildings. There is a building just a few blocks away from this property in Newman Grove with the same square footage and was built 3 years before Mr. Flood's building. For the land and the building Mr. Flood's property went from being valued at \$136,000 to \$280,000 for 2021. The building and land that Mr. Flood is comparing his to only went up to \$165,000 in valuation so that is about a \$115,000 difference. Mr. Flood question how his this could be such a large increase on his property with only a three years difference between his and a building identical to it. Both buildings are 6,000 square foot, have 4 overhead doors, and each have an office in the building. Mr. Flood said some of the bigger differences with the properties is his sits on about 3.48 acres taxed and the comparison sits on about 0.2 acres so Mr. Flood's land should be more than the other but the buildings should be valued close to the same. Another difference is that Mr. Flood has an old 20 foot by 40 foot building on the west side that is not insulated but is cemented out and has electricity. This building is more used for extra storage. Mr. Flood stated that when he initially built this building in 2007 it was going to be used for semi-truck repairs but instead he runs Nelson's Transportation and Flood Logistics out of his main building. Chairman Schmidt closed the hearing at 9:45 A.M. County Assessor Jeff Hackerott recommendation for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to set 2021 valuation at \$254,042. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-53: Deborah Davis, Strategic Tax Services, 1440 N. Lake Shore, Suite 11E, Chicago, IL  
Fountain Point Addition Lot 3 (Fountain Point North Redevelopment Project-Phase 1 – Tax Increment Financing)

Chairman Schmidt opened a hearing at 9:56 A.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott stated that this is the Heritage of Fountain Point Assisted living on the West side of the City of Norfolk and just South of the Fountain Point Medical building. As of the first of this year there had not been residents living in the facility and that did not start until about mid-January when they began occupying the facility. Mrs. Davis had reported to Mr. Hackerott that the property is not equally assessed as similar properties. Chairman Schmidt closed the hearing at 9:59 A.M. County Assessor Jeff Hackerott recommendation for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to set 2021 valuation at \$8,952,663. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-54: Roberts Dairy Co., LLC, c/o MarksNelson LLC, Mark Hoban, 1310 E 104<sup>th</sup> St., Suite 300, Kansas City, MO  
Horrs Suburban Lots W 132 Ft Lots 1, 2, 3, 4, 5 & 6 Less Pt to State (35-24-1)

Protest #2021-55: Hiland Dairy Foods Company LLC, c/o MarksNelson LLC, Mark Hoban, 1310 E 104<sup>th</sup> St., Suite 300,  
Kansas City, MO  
Tax Lots NE1/4 NW1/4 35-24-1 E 320 Ft Tax Lot 1 Less Pt to State 6.95 AC ID Tract

Chairman Schmidt opened a hearing at 10:03 A.M. No one appeared at the hearing to offer verbal testimony. The owners of these properties documented that the current county value exceeds the fair market value. County Assessor Jeff Hackerott stated that he would like to assess this property to determine a proper valuation. Chairman Schmidt closed the hearing at 10:04 A.M. County Assessor Jeff Hackerott recommended tabling the protests to conduct a physical inspections. Motion was made by Uhlir and seconded by Schmidt to table the property valuation Protest# 2021-54 and #2021-55. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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Protest #2021-56: Ruth Boettcher, 203 North 8<sup>th</sup> St., PO Box 34, Newman Grove  
AC Johnsons Addition Lot 10, Blk 1

Chairman Schmidt opened a hearing at 10:07 A.M. Ms. Boettcher appeared at the hearing to offer verbal testimony. This is a single story house with a basement underneath of it that sits on the East side of the highway and one block in from the corner so it is not a corner lot. There is a garage that is detached in the backyard that is only accessible by the alley. Ms. Boettcher stated that Newman Grove has a much larger demographic of housing that was built prior to 1970 and this house is included in that. This house has three bedrooms and one full bathroom. Ms. Boettcher explained that the house does have a walk in basement. There are rooms in the basement but they could never be bedrooms because egress windows cannot be installed due to where the gas and water lines are located at. The windows are recycled lumber from the local lumber yard and the concrete towards the parking area was donated. Ms. Boettcher stated that she has not made many updates so she was a little shocked to see that there was a 38.48% value increase from 2020 to 2021 for the home. County Assessor Jeff Hackerott stated that Juan was able to review the exterior of the property on July 8th but was unable to view the inside because Ms. Boettcher was not home. Mr. Hackerott stated that the garage most definitely predates the house. Chairman Schmidt closed the hearing at 10:19 A.M. County Assessor Jeff Hackerott recommendation for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to set 2021 valuation at \$111,370. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-57: Bradley Swanson, 215 1<sup>st</sup> St., PO Box 175, Meadow Grove  
Tax Lots NW1/4 NW1/4 25-24-4 Tax Lot 29 .187 AC

Chairman Schmidt opened a hearing at 9:25 A.M. Mr. Swanson appeared at the hearing to offer verbal testimony. Mr. Swanson stated that the valuation price had almost quadrupled going from 2020 to 2021. He explained that he has been trying to do the repairs himself because he cannot afford to hire someone else to do the work. Due to his wife and son's medical conditions Mr. Swanson is having to stay home without income to take care of his family. Mr. Swanson stated that the shingles on the house are about 25 years old and need to be replaced. Due to the roof's condition it has been leaking on some of the new sheet rock that Mr. Swanson had installed therefore, that will all need to be replaced. There is a roof upstairs that has never been insulated so it can get very hot during the summer up there and very cold in the winter. Juan reviewed the interior and exterior of the home with home owner on July 9th. The house has some paint done on it since the pictures were provided. The house contains one bedroom and one full bath on the main floor and then the second floor upstairs has 2 bedrooms. Juan noted that there have been projects started inside and outside of the home but the repairs have not been fully finished. Mr. Swanson explained that he had full intention on finishing the projects but his family's health condition have taken more precedent. Chairman Schmidt closed the hearing at 10:33 A.M. County Assessor Jeff Hackerott recommendation for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to set 2021 valuation at \$5,759. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2021-58: Joel Ferrales-Tena, 809 South 15<sup>th</sup> St., Norfolk  
ILL – Owens Second Addition Blks 1 thru 7 – MH Lot 47 (1998 Champion 16 x 68)

Chairman Schmidt opened a hearing at 10:41 A.M. Mr. Ferrales-Tena appeared at the hearing to offer verbal testimony. Maria Garcia translated the hearing. Mr. Ferrales-Tena stated he was able to purchase this trailer house for \$6,000 because there are a lot of issues with this home. He explained that the heater doesn't work and the kitchen is not in working condition. Mr. Ferrales-Tena said that he and his family are not currently living in the home as they are trying to work on it so it is livable. County Assessor Jeff Hackerott stated that Juan reviewed the home with the owners on July

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12th. Juan was able to take pictures of the interior and exterior of the home and noted that it is currently not livable. Juan documented that there is holes in the subfloor and the walls, air conditioning unit does not work, and there is no electricity to home at this time. The kitchen and bathroom do not have any cabinets installed but the rest of the home is all original. Mr. Hackerott explained that the owners had just recently purchased and closed on this property but the ownership has not been put into their name yet. He stated that they just received the ownership paperwork but it won't be switched over until next week. Chairman Schmidt closed the hearing at 10:45 A.M. County Assessor Jeff Hackerott recommendation is to give consideration to the recent purchase price of the property. Motion was made by Stinson and seconded by Uhlir to table the property valuation of Protest #2021-42. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-59: Susan Wesche, PO Box 492, Tilden  
Kimball & Blairs Addition Lots 10, 11 & 12, Blk 8

Chairman Schmidt opened the hearing at 10:50 A.M. Ms. Wesche appeared at the hearing to offer verbal testimony. Ms. Wesche explained that her house is very old but they did do some remodeling in 1972. When the remodeling occurred it changed the title to say that it was built in 1972 due to the major remodel that occurred. Ms. Wesche reported that there needs to be some foundation work done and it is expected to cost up to \$20,000. Juan reviewed the property and noted that there is about a 2 inch difference in the foundation from one side of the house to the other. Ms. Wesche stated that she thought the value would go down if she was able to prove that the house was built before 1972. She explained that one of her closets is only a foot wide and said that houses that were built in 1972 you would not see that as they would be built correctly. There was a furnace that came up through the floor and during the remodel that was taken out and the whole was then patched. Ms. Wesche explained that front part of the house is plaster and she wanted to hang some curtains but she could not find the studs. If the house was to be built in 1972 the walls would have been drywall. Ms. Wesche purchased the house 3 years ago for \$90,000. She explained that when she purchased the house she did not know in detail the issues of the house and then later found out that the individual who performed the assessment when she purchased the home worked in the same office as the company who was selling it. County Assessor Jeff Hackerott stated that Juan was able to review the home with the owner on July 7th. Juan noted that a portion of the home does appear to date prior to 1972. Mr. Hackerott reported that back in 2018 he was asked to assess the property to evaluate the age of the house and at that time there was no documentation that signified that the home had been built prior to 1972 however, just looking at the home he found that it is in fact older. He explained that there are some issues with the home but the most concerning is the present state of the foundation. There is a noticeable hump in the dining room area floor that could be more construction related but it is concerning on how this could be repaired or if it in fact is foundation related. The bathroom has slope to it and Mr. Hackerott stated that this issue could be due to the foundation issue. Mr. Hackerott stated that he believes there are some construction quality issues of the home based on how the roof was framed when the addition was put on in 1972. Chairman Schmidt closed the hearing at 11:00 A.M. County Assessor Jeff Hackerott recommendation for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to set 2021 valuation at \$89,371. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-60: Steve Lodge, 1879 135<sup>th</sup> St., Petersburg  
S1/2 SE1/4 33-24-3 80 AC

Chairman Schmidt opened the hearing at 11:08 A.M. Mr. Lodge and Ms. Barb Hanson appeared at the hearing to offer verbal testimony. Mr. Lodge stated that there has been some bluegrass that went through and killed off different patches throughout the pasture. He explained that he went through and sprayed the bluegrass and has seeded the ground to try and have warm season grasses. There is a waterhole that has humps of sawgrass the

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surround the perimeter of the waterhole. Mr. Lodge explained that where the catch pen sits there was over a foot of water sitting in it last year. He reported that when he dug the well back in the '90s it was found that the water level was about 28 feet which is right where his catch pen is at. They have tried to put yearling cattle out in this pasture but because of the water level and sawgrasses, it has made it difficult to work with. Mr. Lodge explained that his pasture is much lower than the surrounding pastures so a lot of the water settles here. Chairman Schmidt closed the hearing at 11:14 A.M. County Assessor Jeff Hackerott recommended tabling the protests to conduct a physical inspections. Motion was made by Uhlir and seconded by Schmidt to table the property valuation Protest# 2021-60. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-61 – Hearing reschedule to July 22, 2022 per request of representative of property owner.

Protest #2021-62: Robert Klassen, 51338 400 Ave., Lindsay  
NW1/4 & N1/2 SW1/4 33-22-3 240 AC

Chairman Schmidt opened a hearing at 11:16 A.M. No one appeared to offer verbal testimony during the hearing. County Assessor Jeff Hackerott stated that this is a 240 acre piece of land that is now irrigated. He explained that he hasn't been able to get into GIS to take a look at the property until this morning. Mr. Klassen asked if Mr. Hackerott could take a look at some of the surrounding parcels to see how much they were valued at and how much they had gone up compared to his. The parcel to the East of Mr. Klassen's ground is valued a little lower than his and the two parcels to the North are valued a little higher than his. Mr. Klassen's main concern is that he owns two other irrigated parcels and due to the soil conversion last year the valuation dropped. This current parcel that he is inquiring about was considered as dry crop last year because the pivot did not get installed until 2021. Mr. Klassen's was concerned why this this property valuation did not go down last year like the other two had. Mr. Hackerott explained that it was because this ground was dry and the other two were irrigated. This year the property is valued the same as the other two properties due to the installation of the pivot and the soils are the same. Chairman Schmidt closed the hearing at 11:21 A.M. County Assessor Jeff Hackerott recommendation is no evidence submitted by protestor substantiating that the valuation is inequitable with similar properties. Motion was made by Stinson and seconded by Uhlir to show no change to property valuation for 2021. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-63: Susan George, 139 E Elm Ave., Meadow Grove  
Tax Lots NE1/4 NW1/4 25-24-4 E 90 Ft N 66 Ft Tax Lot 3

Chairman Schmidt opened a hearing at 11:29 A.M. No one appeared to offer verbal testimony during the hearing. County Assessor Jeff Hackerott stated that this is a bungalow style home that was built in 1900. Ms. George documented that there has not been any changes to the home and is more deteriorated than last year. Mr. Hackerott reported that the home was reviewed on July 13th with the owner. He stated that there has been some minor updates to the house such as vinyl siding and updated roof. The house is less than 1,000 square feet and it was noted that the house settled therefore, the porch is becoming detached from the house. There is some water damage to the windows and the vinyl siding does have some hail damage that hadn't been repaired. The deck is starting to deteriorate as well as it has not been treated for many years. Chairman Schmidt closed the hearing at 11:32 A.M. County Assessor Jeff Hackerott recommendation for a revised valuation based upon a physical inspection of the property. Motion was made by Stinson and seconded by Uhlir to set 2021 valuation at \$15,233. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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Protest #2021-64: Joseph Mausbach, 1208 W Park Ave., Norfolk  
Haases Suburban Lots E 44 Ft S1/2 Lot 3, Blk 11

Chairman Schmidt opened a hearing at 11:34 A.M. Mr. Mausbach appeared to offer verbal testimony during the hearing. Mr. Mausbach stated that the home is valued close to \$160,000 and he is questioning why the value is so high. He explained that with the repairs that are needed he doesn't believe that the house could be sold for that much. Mr. Mausbach reported that on the exterior of the house the siding needs some major work done and the roof is about 20 years old and has been through two major hail storms. He explained that due to the roof's condition there is some water damage because of it leaking. The flooring throughout the house is more than 30 years old and is going to need to be replaced. County Assessor Jeff Hackerott stated that Juan reviewed the property with the owner on July 8th and noted that the home was built in the 1900's. There is two bedrooms and one full bathroom on the main floor and the basement has two nonconforming rooms. Also in the basement is a sink, laundry area, and a toilet stool enclosed by itself. The most recent update to the house appears to be the kitchen cabinets but they are about 20 years old however, still newer than the house itself. The most concerning issue is the termite damage that was done to the back wall of the house. The termites have been taken care of but the damage is still there.

There is a detached garage that is located on the side of the house that Mr. Mausbach built in 2019. Mr. Mausbach stated that his previous garage was too small to fit a vehicle in and there was too much termite damage done that he had to tear it down. Chairman Schmidt closed the hearing at 11:39 A.M. County Assessor Jeff Hackerott recommendation for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to set 2021 valuation at \$147,611. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

The Board of Equalization recessed at 11:46 A.M. to Thursday, July 22, 2021 at 9:00 A.M.

ATTEST:

Anne M. Pruss  
Madison County Clerk

Ronald Schmidt, Chairman  
County Board of Equalization