

# Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

## BOARD OF EQUALIZATION

Madison, Nebraska

July 22, 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 17, 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 #2021-61: M. Thomas Langan II, 8500 W. Dodge Rd., Ste 100, Omaha  
Flatrock One Lot 2

Chairman Schmidt opened a hearing at 9:09 A.M. M. Thomas Langan, II appeared at the hearing to offer verbal testimony. Mr. Langan stated that the property was valued at about \$1.5 million in 2020 and in 2021. However, in 2019 there was over a 400% increase in the valuation. He explained that on a per acre basis this made the assessed value at about \$70,000 per acre. From an appraisal that was performed in 2015 it was assessed at \$17,000 an acre, so that is about a 310% increase in that six year time span. Mr. Langan stated that it is this increase that they are focusing on and not the increase that occurred from 2020-2021. Since 2015 there hasn't been really any notable change in commercial, industry, population size, and demographics in Mr. Langan's opinion to justify such a steep increase. Additionally, the land itself hasn't change and no improvements have been made. The land is currently used just as lay down yard rent and generates about \$64,000 a year in rent. Mr. Langan explained that if you do a capitalization rate based off the \$64,000 in rent and the \$1.5 million valuation it is an awfully low cap rate. He is requesting that the valuation be set at \$676,800 which is the average of most properties similar to this one. Mr. Langan stated that Flatrock Group sold this portion of land to Love's and that was for a high valuation. Love's purchased the land for \$100,000 an acre and they have view of the highway, an accessible driveway, and the land is buildable. However, the rest of the land has many flaws to it and a lot of work would need to be done to use the land. The portion to the North that does have visibility from the highway is very marshy and will have steep limitations if someone wanted to build on it. The portions away from the highway are drier but there isn't visibility from the highway and there are limitations for an access road. Mr. Langan explained that this why there

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is such a difference between what Love's paid compared to what the rest of the land could be sold for. Mr. Langan reported is unaware what the future plans for this property entail but there is a current lease with the railroad that is not expiring anytime soon. County Assessor Jeff Hackerott commented that some of this land had once been used for farm land however, Mr. Langan explained that the land has become too swampy to do so. Chairman Schmidt closed the hearing at 9:24 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 \$851,906. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-65: Duane Reeves, 207 E. 7<sup>th</sup> St., PO Box 532, Madison  
Clarks Addition E 70 Ft Lot 1 & E 70 Ft Lot 4, Blk 45

Chairman Schmidt opened a hearing at 9:29 A.M. Mr. Reeves appeared at the hearing to offer verbal testimony. Mr. Reeves explained that roof, porch, and flooring are very much comprised and need repaired. The foundation is beginning to fall in and has many deep cracks throughout. Mr. Reeves explained that he does plan to have these repairs made but he is waiting on an estimate to know how much it will cost. The small garage on the property does need a new roof as they are 30 years old. County Assessor Jeff Hackerott stated that Juan reviewed the exterior of the property on July 19th. The home was built in 1910 and is less than 1,200 square feet on the main floor and 500 square feet on the second floor. They were unable to determine the conditions of the interior of the home but the exterior of the home does have a significant amount of deferred maintenance. There is a hole in the ceiling of the porch that is allowing moisture to come through and now it is starting to cave in. Juan did find that there are some issues with the foundation that are apparent from the outside. Chairman Schmidt closed the hearing at 9:35 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 \$35,038. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-66: Brenda Martinsen, 600 Logan St., Norfolk  
Green Acres Subdivision Lot 7, Blk 1

Chairman Schmidt opened a hearing at 9:39 A.M. Mr. Roy Martinsen appeared at the hearing to offer verbal testimony. Mr. Martinsen stated that house was sold for \$112,500 on May 15, 2021, and then about a month later he received a notice that the house is worth about \$142,000. He stated that he didn't not understand how the valuation could go up that quickly after purchasing the property. The previous owners of this house did not keep up with house and did have several pets inside. All of the kitchen cupboards were missing the doors and many of the light fixtures needed to be replaced. The kitchen floor had been replaced but may have experienced some water damage. County Assessor Jeff Hackerott stated that Juan was able to review the exterior of the house on July 19th. He explained that it is a typical early 1970's split level home. There is a single car garage that has siding that is crumbling. New windows had been installed at some point but unsure as to how long ago. However, there is one window by the back wall of the house has been taken out and is boarded up and not been replaced or sided up. Chairman Schmidt closed the hearing at 9:43 A.M. County Assessor Jeff Hackerott recommendation to give consideration to the recent purchase price of property. Motion was made by Uhlir and seconded by Stinson to set 2021 valuation at \$112,500. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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Protest #2021-67: David Johnson, 1227 Eldorado Rd., Norfolk  
Eldorado Hills First Subdivision Pt Lot 1 (Tract 2–Hupp–Schulte Boundary Line Change-1992)  
& All Lot 2, Blk 2 36.86 AC

Chairman Schmidt opened a hearing at 9:47 A.M. Mr. Johnson appeared at the hearing to offer verbal testimony. Mr. Johnson stated that the value on the clubhouse had gone down significantly in 2020. However, Mr. Johnson explained that with the new computer system that the County Assessor's received corrected something and it is possible that he had over paid in the years past. He stated that he is not protesting what his valuations were in the past but would like to protect what he is going to be paying the future. County Assessor Jeff Hackerott stated that there was a significant increase this year and so he did some investigation.

He explained that it has to be from a conversion from last year and that the computer system somehow stuck the last years as \$250,960. Mr. Hackerott stated that he has no idea where this figure came from and can't find any parcel in the system with this value that it could have taken it from. In the years past it has been valued at \$475,443 since 2018 and it now has been adjusted back to that value. Mr. Hackerott stated that they will probably not go back and correct last year's valuation as it is unexplainable as to what happened. He explained that he corrected it now to the appropriate value for this year and going forward. Chairman Schmidt closed the hearing at 9:55 A.M. County Assessor Jeff Hackerott recommendation for valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Stinson for no change to set the 2021 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-68: Paul Heybrock, Battle Creek Farmers Coop, PO Box 10, Battle Creek  
Tax Lots SW1/4 SW1/4 34-21-4 SE Corner Tax Lot 9

Protest #2021-69: Paul Heybrock, Battle Creek Farmers Coop, PO Box 10, Battle Creek  
Tax Lots SW1/4 SW1/4 34-21-4 W 128.4 Ft Tax Lot 11 & E 227.6 Ft Tax Lot 12

Chairman Schmidt opened a hearing at 9:59 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Schmidt read the protest form. County Assessor Jeff Hackerott stated that #2021-68 property is located east of Newman Grove on the North side of the highway. He explained that this an old tank and pump farm house. Mr. Heybrock was going to check the capacity and the ages on the tanks but he had never gotten back to Mr. Hackerott. In Mr. Heybrock's description he stated that this is an old fuel tank plant that is no longer being used and the tanks are not usable and will be removed in the coming months. Protest #2021-69 is across the highway from #2021-68. This property has two anhydrous tanks that were built in 1961 and 1962 and one propane tank that was built in 1965. Mr. Heybrock documented that he does not believe that the value on these tanks that are over 15 years old should be more than the assessed value that was given last year. Mr. Hackerott stated that he did review the property and did notice that there are actually four tanks there and didn't know when the fourth one came. Chairman Schmidt closed the hearing at 10:04 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 \$10,098 for Protest #2021-68. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried. Motion was made by Uhlir and seconded by Schmidt to set 2021 valuation at \$65,721 for Protest #2021-69. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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Protest #2021-70: Norfolk Are Habitat, Marci Nelson, PO Box 1251, Norfolk  
Pasewalks Addition N 66 ¼ Ft S1/2 Lot 1, Blk 3

Chairman Schmidt opened a hearing at 10:05 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Schmidt read the protest form. County Assessor Jeff Hackerott stated that the home was demolished but still has not seen documentation on the demolition permit. Ms. Nelson did submit a bill for the demolition that was dated in 2019. Chairman Schmidt closed the hearing at 10:09 A.M. County Assessor Jeff Hackerott recommendation is based upon the condition of the property on January 1<sup>st</sup>. Motion was made by Stinson and seconded by Uhlir to set 2021 valuation at \$14,630. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-71: Mark & Beatriz Etling, 82267 558<sup>th</sup> Ave., Newman Grove  
Thompsons Addition Lots 9 thru 13, Blk 2 Less Pt to State

Chairman Schmidt opened a hearing at 10:14 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Schmidt read the protest form. County Assessor Jeff Hackerott stated that this is a bungalow style house that is North of Newman Grove. Juan reviewed the property back in March but was only able to view the exterior. The home is not currently lived in and did have some flooding during the 2019 flood. The flood got through the basement and up to the main floor about 9 inches. There is a two car detached garage. The siding on the outside of the house does need replaced since the flood but the land around the house has been kept up well. The interior is in the process of being renovated and they are not salvaging much of what is left from the house. There is some current termite damage as well. Mr. Hackerott did not know what the future plans of the home were if the owners planned to rent or sell. Chairman Schmidt closed the hearing at 10:17 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 \$24,912. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-72: DMA – DuCharme, McMillen & Associates, Inc., 9229 Delegates Row, Suite 375, Indianapolis  
Sunset Plaza Subdivision First Platting Lots 1, 2 & 3

Chairman Schmidt opened a hearing at 10:20 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Schmidt read the protest form. County Assessor Jeff Hackerott stated that this property is the First National Bank that is South of the Sunset Plaza in Norfolk. Branch banks are going to becoming a thing of the past due to the changing trends in the banking industry. Due to the COVID-19 pandemic most people have relied on technology more so now than ever and are starting to rarely come into the banks. There has not been any changes to the land or building in quite some time. Chairman Schmidt closed the hearing at 10:23 A.M. County Assessor Jeff Hackerott recommendation for valuation appears equitable with similar properties and is reflective of the market. Motion was made by Stinson and seconded by Uhlir for no change to set the 2021 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-73: Jeanne Schroeder, Deloitte, 19 Melissa Way, Tolland, CT  
C V S 1<sup>st</sup> Addition Lots 1 thru 3 Lot 1

Chairman Schmidt opened a hearing at 10:30 A.M. Mr. No one appeared at the hearing to offer verbal testimony. Chairman Schmidt read the protest form. County Assessor Jeff Hackerott stated that this is the CVS Pharmacy that is located in Norfolk. It was documented that due to the prevailing market condition support a more equitable value. Ms. Schroeder also documented that prior to the pandemic their sales had been decreasing but since COVID-19 it has significantly decreased even more. Chairman Schmidt closed the hearing at 10:34 A.M. County Assessor Jeff Hackerott

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recommendation for valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Stinson for no change to set the 2021 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-74: Rebecca Pantalion, 840 Gessner, Suite 320, Houston, TX  
Kruid Subdivision Lot 2, Blk A & Lot 2, Blk B & Pt Vac Saddle Lane  
(Madison-Redevelopment Plan Area #1-Tax Increment Financing)

Chairman Schmidt opened the hearing at 10:39 A.M. Ms. Rebecca Pantalion presented testimony by teleconference to offer verbal testimony. Ms. Pantalion stated that she is representing this property which is known as Family Dollar. She stated that it is valued at \$641,218 and after analyzing this property is overvalued. Due to recent event this Family Dollar is closed and Ms. Pantalion was not notified of this until after she had sent in her appeals for the valuation therefore she asked the board to disregard the income workup that she had provided. She explained that she will mainly be speaking on behalf of the cost of this building. Ms. Pantalion stated that she classified this building as D average because of the year it was built and that these discount stores are constructed very quickly and not the greatest quality. There was a 24% depreciation because the building is 11 years old and since the building is currently vacant there is no one performing any upkeep to it. Ms. Pantalion explained that due to these factors she believes that the value should be set at \$442,884. She reported that she left the land itself value to be the same but because the building is vacant and no upkeep is being performed the value was

dropped for the building. Chairman Schmidt closed the hearing at 10:44 A.M. County Assessor Jeff Hackerott recommendation for valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Stinson for no change to set the 2021 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

### *Decisions on property valuation protests tabled at June 22, 2021 meeting:*

Protest #2021-8: Brandon Doke, 559526 Hwy 275, Norfolk  
Flemings Subdivision of Lots 6 & 7 Lot 9

County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. Motion was made by Uhlir and seconded by Stinson to set the 2021 property valuation at \$65,000. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-9: Brandon Doke, 559526 Hwy 275, Norfolk  
Riverside Park Addition Lot 1 & E 5 Ft Lot 2, Blk 10

County Assessor Jeff Hackerott reported that he was unable to complete an interior review. Mr. Hackerott recommended that the valuation is based upon exterior inspection and assessment information on file in the Assessor's office. Motion was made by Stinson and seconded by Uhlir to make no change to the 2021 property valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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Protest #2021-10: Brandon Doke, 559526 Hwy 275, Norfolk  
Sunset Additional Lot 12, Blk 2

County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. Motion was made by Uhlir and seconded by Stinson to set the 2021 property valuation at \$65,000. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-11: Brandon Doke, 559526 Hwy 275, Norfolk  
S A Seals Addition Lot 2, Blk 3

County Assessor Jeff Hackerott reported that he was unable to complete an interior review. Mr. Hackerott recommended that the valuation is based upon exterior inspection and assessment information on file in the Assessor's office. Motion was made by Stinson and seconded by Uhlir to make no change to the 2021 property valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

### *Decisions on property valuation protests tabled at July 7, 2021 meeting:*

Protest #2021-22: Joshua O'Brien, P.O. Box 1057, Madison  
Northern Heights Addition Lots 15 & 16

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to set the 2021 property valuation at \$188,582. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

### *Decisions on property valuation protests tabled at July 9, 2021 meeting:*

Protest #2021-38: Bryan Dunlap, PO Box 391, Newman Grove  
Pt SW1/4 SE1/4 33-21-4 Warehouse Lots Pt Lots 10 & 11 & All Lots 12, 13 & 14

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to set the 2021 property valuation at \$138,736. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2021-39: Big J's Rental LLC, Mark Johnson, 2703 North 25<sup>th</sup> St., Norfolk  
Mark Johnson's Addition Lot Three .85 AC (9-24-1)

Protest #2021-40: Big J's Rental LLC, Mark Johnson, 2703 North 25<sup>th</sup> St., Norfolk  
Jim Hupps Subdivision Lot 2 .72 AC (9-24-1)

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that the board give consideration to the recent purchase price of the property. Motion was made by Uhlir and seconded by Stinson to have no change for 2021 property valuation for Protests #2021-39 and #2021-40. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

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Protest #2021-41: Savage and Browning for Zechmann Properties LLC, 8676 W 96<sup>th</sup> St. #100, Overland Park, KS  
The Meadows Second Addition Lots 5, 6, 7 & 8, Blk 2

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that the board give consideration that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Stinson and seconded by Uhlir to have no change for 2021 property valuation. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Protest #2021-42: Savage and Browning for Wells Fargo Bank, N.A., 8676 W 96<sup>th</sup> St. #100, Overland Park, KS  
Sunset Plaza Subdivision First Platting Lots 6A & 6B & Pt. Vac Market Lane

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that the board give consideration to the recent purchase price of the property. Motion was made by Stinson and seconded by Uhlir to set the 2021 property valuation at \$4,500,000. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Protest #2021-43: Savage and Browning for Norfolk Market Square Holdings LLC, 8676 W 96<sup>th</sup> St. #100, Overland Park, KS  
Market Square Subdivision Lots 1, 3 & 4

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that the board give consideration that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Stinson and seconded by Uhlir to have no change for 2021 property valuation. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Protest #2021-44: Savage and Browning for Pasewalk Plaza LLC, 8676 W 96<sup>th</sup> St. #100, Overland Park, KS  
Pasewalk Plaza Addition Pt. Lot 2

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that the board give consideration that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Stinson and seconded by Uhlir to have no change for 2021 property valuation. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Protest #2021-45: Savage and Browning for Pasewalk Plaza LLC, 8676 W 96<sup>th</sup> St. #100, Overland Park, KS  
Pasewalk Plaza Addition Pt. Lot 2

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that the board give consideration that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Stinson and seconded by Uhlir to have no change for 2021 property valuation. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

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Protest #2021-46: Savage and Browning for Pasewalk Plaza LLC, 8676 W 96<sup>th</sup> St. #100, Overland Park, KS  
Pasewalk Plaza Addition Pt. Lot 3

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that the board give consideration that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Stinson and seconded by Uhlir to have no change for 2021 property valuation. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Protest #2021-47: J.W. Chatam and Associates, 14360 W 96<sup>th</sup> Terrace, Lenexa, KS  
N E A D 4<sup>th</sup> Addition Lot 1, Blk 1

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that the board give consideration that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Stinson and seconded by Uhlir to have no change for 2021 property valuation. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Protest #2021-48: J.W. Chatam and Associates, 14360 W 96<sup>th</sup> Terrace, Lenexa, KS  
Hy-Vee Addition Lot 1

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that the board give consideration that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Stinson and seconded by Uhlir to have no change for 2021 property valuation. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

### *Decisions on property valuation protests tabled at July 15, 2021 meeting:*

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

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to set the 2021 property valuation at \$205,701. 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

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that the board give consideration that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by

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Stinson and seconded by Uhlir to have no change for 2021 property valuation for Protests #2021-54 and #2021-55. Roll call vote: Ayes, Ohl, Schmidt, 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

County Assessor Jeff Hackerott reported that he reviewed the property information after the protest hearing. Mr. Hackerott recommended that a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to set the 2021 property valuation at \$143,607. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

The Board of Equalization adjourned at 11:34 A.M. to Tuesday, August 17, 2021 at 9:00 A.M.

ATTEST:

Anne Pruss  
Madison County Clerk

Ronald Schmidt, Chairman  
County Board of Equalization