

## BOARD OF EQUALIZATION MEETING

Madison, Nebraska

June 28, 2011

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M., in continuation of the June 21, 2011 meeting, to conduct hearings on property valuation protests.

Advance notice of meeting was published in the Tuesday, June 21, 2011 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgement of receipt of notice of meeting as published was executed. Chairman Jerry McCallum called the meeting to order and notified the public of the location of the Open Meeting Act information posted in the meeting room.

Present: Commissioners Jerry McCallum and Lee Klein, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

Motion was made by Klein and seconded by McCallum to approve the agenda for the meeting. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Hearings were conducted on property valuation protests as follows:

Protest #2011-10: Kerry Hoff, 1800 East Coolidge Avenue, Norfolk  
McCorkles Addition Lot 2 11.8 AC (1-23-1)

Chairman McCallum opened a hearing at 9:02 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he completed an exterior inspection of the property on June 27, 2011. He clarified that the property is approximately one-quarter mile away from the river and that, although some sand was pushed onto the property, it was not enough to declare the property as wasteland. He stated that, in his opinion, the sand on the property does not negatively impact the valuation of the property. In addition, he reported that the property was purchased in May 2010 at a cost of \$205,000 and that the valuation change was a 6% increase on the house. Chairman McCallum closed the hearing at 9:08 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-11: Andrea Manuel, 304 East 8th Street, Madison  
Mandamus Addition E 66 Ft W 168 Ft N1/2 Blk 2

Chairman McCallum opened a hearing at 9:10 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reviewed the assessment record. He reported that he inspected the property on June 27, 2011 and the assessment record appears to be accurate. Chairman McCallum closed the hearing at 9:12 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-12: Valerie Williams, 1910 North 17th Street, Norfolk  
College View 2nd Addition Lot 13, Blk 5

Chairman McCallum opened a hearing at 9:17 A.M. Valerie Williams appeared at the hearing and testified that the valuation increased over \$12,000 in one year and that the only change made was replacement of a deck. County Assessor Jeff Hackerott reported that upon receipt of a copy of the building permit, the Assessor's Office lister reviewed the property and noted that the windows in the house were replaced, the roof was new, and the house had new vinyl siding. Valerie Williams clarified that the roof was replaced approximately nine years ago before they purchased the property. She stated that the windows and siding are approximately three years old; however, no changes were made to the inside of the house. Chairman McCallum closed the hearing at 9:22 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-13: Carlene M. Beller Trust, 1605 Goldenberry Drive, Norfolk  
Tax Lots NW1/4 SE1/4 35-24-1 Pt Tax Lots 1 & 2 20.6 AC

Chairman McCallum opened a hearing at 9:26 A.M. Ivan and Carlene Beller were present. Ivan Beller testified that they purchased the property in December 2010 and removed three buildings. He stated that some of the property valuation must have been attributable to the three buildings, but it is not reflected in the valuation change. County Assessor Jeff Hackerott reported that he completed an exterior inspection of the property on June 27, 2011; however, he had no contact with the owners. He confirmed that the owners removed the buildings in December 2010; however, they did not report it until May 2011 after the notices of valuation change were mailed. He stated that the area where the buildings were located is currently cropland. Chairman McCallum closed the hearing at 9:28 A.M. Motion was made by Klein and seconded by McCallum to set the 2011 property valuation at \$150,607. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-14: Roger Foster, PO Box 1128, Madison  
JR Kinder's Addition Lot 2

Chairman McCallum opened a hearing at 9:40 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he inspected the property on June 27, 2011 with Kim Foster. He reported that the property was purchased through a foreclosure sale on May 9, 2011. He reported that the house has plaster walls, the original porcelain sink, and painted cupboards in the kitchen. In addition, he stated that the basement and attic are not finished. Chairman McCallum closed the hearing at 9:43 A.M. Motion was made by Klein and seconded by McCallum to set the 2011 property valuation at \$26,000. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-15: Keith and Vicki Jansen, 1214 Koenigstein Avenue, Norfolk  
Collamers Addition Lot 15, Blk 3

Chairman McCallum opened a hearing at 9:58 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form and comparable properties were reviewed. County Assessor Jeff Hackerott reported that he inspected the property on June 24, 2011 with Vicki Jansen and he also discussed the comparable properties with the owner. He explained that the County Assessor's office had no contact with the previous owner for six years and that an interior inspection of the house was completed in 2010. He reported that the current owners purchased the property in June 2008 at a cost of \$170,000 and that the house has a new kitchen and an addition on the back. He stated that the home is well kept and the assessed valuation is considerable less than the purchase price. Chairman McCallum closed the hearing at 10:04 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-16: Gregory Weidner, 82625 Highway 81, Madison  
Alamo Addition Pt Lot 2, City of Madison

Chairman McCallum opened a hearing at 9:52 A.M. Gregory Weidner was present and testified that he purchased the property at a trustee sale on May 26, 2011 for \$12,910. He reported that the house is unlivable and the utilities are disconnected. In addition, he testified that he is working with Paul Kellen from the Madison Fire Department to burn the house in a training session in September or October, 2011. Chairman McCallum closed the hearing at 9:55 A.M. Motion was made by Klein and seconded by McCallum to set the 2011 property valuation at \$12,745. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-17: Alvin Beckmann, 5301 West Benjamin Avenue, Norfolk  
Deer Hollow Addition Lot 3, Blk 1 10.5 AC (24-24-2)

Chairman McCallum opened a hearing at 10:06 A.M. Alvin Beckmann was present and requested a valuation adjustment based on an independent appraisal completed on November 18, 2010 for re-refinancing purposes. County Assessor Jeff Hackerott testified that he completed an exterior inspection of the property on June 27, 2011. He questioned the basement finish since the county's assessment record does not have the square footage as listed in the independent appraisal. Alvin Beckmann responded that the finished basement area has two bedrooms, a bathroom, hallways, and a family room. Chairman McCallum closed the hearing at 10:10 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-18: Michael Pick, 1626 North 37th Street, Norfolk  
Eldorado Hills 18th Subdivision Pt Lots 2A & 2B (Tract 2-Lot Boundary Change) 1624 N 37th St

Chairman McCallum opened a hearing at 10:16 A.M. Michael pick was present and testified that the property taxes on this parcel increased tremendously; however, the property has not changed during the last year. He explained that the house is still under construction with stud walls and no electricity, plumbing, or sheet rock. County Assessor Jeff Hackerott reported that he inspected the property on June 24, 2011 with Michael Pick and he confirmed the interior condition of the house. He explained that on January 1, 2009, the building valuation on this parcel was \$35,000. He also reported that on January 2, 2010 the condition of the property was the same as on January 1, 2011, and the valuation was based on an incomplete construction cost of \$150,000. He explained that valuations for incomplete properties are based upon construction costs as of January 1st of each year. In addition, he stated that it is rare to have a property sale of an incomplete property. Michael Pick reported that he has the property listed for sale as an incomplete house so that the buyer can finish the interior as they like. Chairman McCallum closed the hearing at 10:25 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-19: Michael Pick, 1626 North 37th Street, Norfolk  
Eldorado Hills 18th Subdivision Pt Lot 2A (Tract 1-Lot Boundary Change) 1626 N 37th St

Chairman McCallum opened a hearing at 10:25 A.M. Michael pick was present and testified that he would like to see the property valuation reduced so that it is more in line with other condominiums in Eldora Hills Subdivision. County Assessor Jeff Hackerott reported that the property was inspected by the Assessor's Office lister in 2009 and that he did not complete another review. Chairman McCallum closed the hearing at 10:27 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-20: Bernadette Kilcoin, 901 Tara Heights Drive, Norfolk  
Tara Heights Addition Lot 7, Blk 2 (19-24-1)

Chairman McCallum opened a hearing at 10:30 A.M. Jerry and Bernadette Kilcoin were present. Bernadette Kilcoin reported that the house has been listed on the market for 1½ years and the original listing price was \$250,000. She explained that the property is currently listed for less than \$200,000 and still hasn't sold. County Assessor Jeff Hackerott reported that he reviewed the property with the owners on June 23, 2011 and he didn't notice any problems that would affect the marketability. He stated that the valuation change for 2011 was a 6% increase that was applied to all suburban residential properties. He explained that some of the valuation increase was based on the sales of home in the neighborhood. He reported that 807 Tara Heights Drive sold for \$220,000 and 805 Tara Heights Drive sold for \$245,000. Jerry Kilcoin stated that the valuation of their property has increased many times in previous years and they have never protested; however, the valuation should not continue to increase because the property it not worth the amount valued since they have tested the market and did not sell the property. Chairman McCallum closed the hearing at 10:40 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-21 Wyndham Hills of Norfolk, LLC, 1000 Norfolk Avenue, Norfolk  
Wyndham Hills Lot 2, Blk 1  
Protest #2011-22 Wyndham Hills of Norfolk, LLC, 1000 Norfolk Avenue, Norfolk  
Wyndham Hills Lot 2, Blk 2

Chairman McCallum opened a hearing at 10:42 A.M. Thomas Dover was present and testified that there have been no sales of lots in this subdivision since 2009; however, the valuation increased from \$48,000 to \$76,800. He reported that he is paying over \$11,275 in taxes on all the unsold lots in the subdivision. He stated that he is willing to pay his share of taxes; however, he doesn't want to pay more than his share. County Assessor Jeff Hackerott reported that he met with Tom Dover in June to discuss the valuation on these parcels. He explained that the subject lots are located on the west side of the development and are large, odd shaped lots. In addition, he reported that an adjacent lot sold for \$82,500. He stated that there aren't any other large lots in the City of Norfolk that are comparable to the subject properties. Chairman McCallum closed the hearing at 10:48 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-23 James and Sydney Gardels, 121 Morningside Drive, Norfolk  
Sunrise Subdivision 110 Ft N 230 Ft Lot 23 (24-24-1)

Chairman McCallum opened a hearing at 11:12 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that an exterior review of the property was completed on June 24, 2011 and the house is very well maintained. He explained that the condition of the property is typical of the neighborhood. In addition, he stated that he doesn't have any information on the property sales mentioned in the protest. Chairman McCallum closed the hearing at 11:17 A.M. Motion was made by Klein and seconded by McCallum to set the 2011 property valuation at \$186,591. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-24 John and Florence Shetler, 3407 Fox Ridge Avenue, Norfolk  
Fox Ridge Estates Addition-Phase 1, Lot 5, Blk 3

Chairman McCallum opened a hearing at 10:59 A.M. John and Florence Shetler were present. John Shetler testified that they purchased the subject property in 2005 and that no homes on the south side of Fox Ridge Avenue have sold recently. He reported that the houses on the north side of Fox Ridge Avenue don't have basements; however, the houses on the south side of Fox Ridge Avenue have basements. He explained that the subject property is the second from the smallest in square footage. Mr. Shetler reported that the property valuations range between \$172,000 and \$189,000 and that the house which is valued at \$189,000 is larger and had some improvements made to it. He asked that the county take a second look at the valuations in the subdivision because the valuation for his property increased 13.6% from 2010 to 2011. County Assessor Jeff Hackerott reported that he did not make a physical inspection of the property because he was confident that the assessment listing is accurate since the house was constructed in 2005. He explained that someone in the subdivision protested their property valuation in 2010 and the Board of Equalization requested his office to review the entire neighborhood; therefore, revaluation was completed for 2011 with consideration given to houses with basements and houses without basements. In addition, he reported that there are no sales of houses with basements in this neighborhood. Chairman McCallum closed the hearing at 11:10 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-25 Don Burns, 602 Kapalar Circle, Norfolk  
Country Knolls Lot 4, Blk 1

Chairman McCallum opened a hearing at 11:17 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he inspected the property with Don Burns. He reported that the owners purchased the property on April 4, 2011 and they are currently working on the house to make updates by removing the wallpaper on the main floor, sanding, and painting. He stated that the house is good quality construction when it was built; however, it has not been updated. Chairman McCallum closed the hearing at 11:21 A.M. Motion was made by Klein and seconded by McCallum to set the 2011 property valuation at \$178,000. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

The Board of Equalization recessed at 11:24 A.M. to Wednesday, July 7, 2010 at 1:00 P.M.

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County Clerk

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Chairman