

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

June 30, 2020

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

Advance notice of meeting was published in the Thursday, June 25, 2020 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 Christian Ohl 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 Christian Ohl, Ron Schmidt, and Troy Uhlir, County Assessor Jeff Hackerott, and County Clerk Anne Pruss.

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

Hearings were conducted on property valuation protests as follows:

- Protest #2020-39: William and Lori Sevens, 82665 554th Avenue, Madison Stevens Skyline Addition Lot 5 2.50 Ac (8-21-1)
- Protest #2020-40: William and Lori Sevens, 82665 554th Avenue, Madison Stevens Skyline Addition Lot 6 2.50 Ac (8-21-1)
- Protest #2020-41: W William and Lori Sevens, 82665 554th Avenue, Madison Stevens Skyline Addition Lot 7 2.50 Ac (8-21-1)
- Protest #2020-42: William and Lori Sevens, 82665 554th Avenue, Madison Stevens Skyline Addition Lot 8 2.50 Ac (8-21-1)
- Protest #2020-43: William and Lori Sevens, 82665 554th Avenue, Madison Stevens Skyline Addition Lot 9 2.50 Ac (8-21-1)
- Protest #2020-44: William and Lori Sevens, 82665 554th Avenue, Madison Stevens Skyline Addition Lot 10 2.50 Ac (8-21-1)
- Protest #2020-45: William and Lori Sevens, 82665 554th Avenue, Madison Stevens Skyline Addition Lot 11 2.70 Ac (8-21-1)

Chairman Ohl opened a hearing at 9:03 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott indicated that these properties are in error due to the adjustment factor being lost during the conversion. He stated that the owners are asking for 2019 property valuation, but the last protest sits on a 2.7-acre lot where the others are 2.5 acre lots. These lots are vacant lots in a subdivision located south of town. Chairman Ohl closed the hearing at 9:05 A.M. P.M. County Assessor Jeff Hackerott recommended that #2020-39 through #2020-44 values be set at \$14,250 and #2020-45 value be set at \$14,950 per protester request of valuation presented at the hearing. Motion was made by Schmidt and seconded by Uhlir to set the 2020 valuation at \$14,250 for Property Protests No. #2020-39, #2020-40, #2020-41, #2020-42, #2020-43, and #2020-44, and setting Property Protest #2020-45 at \$14,950. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

- Protest #2020-46: William G. Jepsen, 83690 555th Avenue, Norfolk Brees Subdivision Lot 4 .71 Ac (22-23-1)

Chairman Ohl opened a hearing at 9:31 A.M. William Jepsen appeared at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mr. Jepsen stated that when he purchases the home it was assess at approximately \$200,000 and was purchased March 2020 for \$199,000. He stated that he was trying to do a construction bridge loan to work on the house while staying in his current home, so the has to assess both homes and come up with a value on the home. He stated that the banker indicated that the value of the home is too low, but Mr. Jepsen would need to make a list of all the improvement and reevaluate the home. Currently he has gutted the home and provided pictures of the project and explained the changes that have been made. Chairman Ohl closed the hearing at 9:39 A.M. P.M. Mr. Hackerott recommended that the board consideration given to the valuation requested by the protestor. Motion was made by Schmidt and seconded by Uhlir to set the 2020 valuation at \$210,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

- Protest #2020-47: Gerald Preusker, 1221 Lodgeview Drive, Norfolk Bel-Air Heights 1st Addition Lot 3, Blk 2

Chairman Ohl opened a hearing at 9:08 A.M. Gerald Preusker appeared at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mr. Preusker provided documents comparing property values of his neighbors and with this came up with the value he was requesting. County Assessor Jeff Hackerott advised that he had reviewed the comps of the property and the main difference are the sized of the homes on the main floor. Mr. Preusker asked the board to be fair setting the value. Chairman Ohl closed the hearing at 9:14 A.M. P.M. Mr. Hackerott recommended that the board for consideration for no change to the property valuation based upon physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

- Protest #2020-48: Gerald Preusker, 1221 Lodgeview Drive, Norfolk Pt SE1/4 34-23-3 151.72 Ac

Chairman Ohl opened a hearing at 9:14 A.M. Gerald Preusker appeared at the hearing and provided testimony on the property. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that the property was reviewed on June 29, 2020. Mr. Preusker stated that he has sold the acreage but today he is only concerned with the two dry bins that are not used and are valued at \$9,281. He stated the only comparison he could provided were from Big Red Iron and for a 20-bushel bin Big Red Iron is asking for \$531. County Assessor Jeff Hackerott's records show that one bin is a 1972 and the other 1980 with only the older one accrual drying bin. Chairman Ohl closed the hearing at 9:37 A.M. P.M. Mr. Hackerott advised his recommendation would be to revise the valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to adjust 2020 land valuation at \$15,073. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

- Protest #2020-49: Kelly D and Kathleen A Mutchie, 17632 Leavenworth St, Omaha Pt E1/2 Less Pt To County 1-23-1 28.91 Ac
- Protest #2020-50: Kelly D and Kathleen A Mutchie, 17632 Leavenworth St, Omaha Kelly Pt SE1/4 Less Pt To County 1-23-1 75.24 Ac

Chairman Ohl opened a hearing at 9:43 A.M. Kelly Mutchie appeared at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mr. Mutchie stated that he would like to submit photos of the property for the board to review. He stated that the property is along the Elkhorn River and there was a shed and a carport that were taken by the river along with approximate 20 acres of land

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from both properties. Along with loose his buildings the power station was knocked down; the, the Corp of Engineers brought in rock to build up the area to place a new power station. County Assessor Jeff Hackerott indicated that 1.14 acres were lost. Chairman Ohl closed the hearing at 9:52 A.M. P.M. Mr. Hackerott advised to revise valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to adjust the land valuations at set the 2020 valuation at \$15,073 for Protest #2020-49 and \$119,094 for Protest #2020-50. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-51: Marjorie J Tyson, 706 Skyview Circle, Norfolk
Skyview Townhouse 2nd Subdivision Lot 5b, Blk 3

Chairman Ohl opened a hearing at 9:56 A.M. Marj Tyson appeared at the hearing and provided testimony on the property. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that the property was reviewed on May 13, 2020. Ms. Tyson stated that other units in the area look remarkably similar, but the only difference is the square footage. She continues to say that her unit has no basement unlike the one that is attached. County Assessor Jeff Hackerott's advised that the pictures shown would indicate that there was a basement but there are no windows on this portion, and this should have been a good indicator. Chairman Ohl closed the hearing at 10:00 A.M. P.M. Mr. Hackerott advised to revise valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to adjust the 2020 valuation to \$185,517. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-52: Terry R. Zillner, 207 North 7th Street, PO Box 43, Newman Grove
Railroad Out Lots S 63 Ft N 255 Ft Lot 6

Chairman Ohl opened a hearing at 10:02 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl advised that no information was submitted with the protest form. County Assessor Jeff Hackerott stated that the property was reviewed on June 29, 2020. County Assessor Jeff Hackerott stated that the home received the same 6% increase as all the other homes in Newman Grove. The home is a two-story structure built in 1920. He stated that the owner was request a 0% increase on the land and a 6% over last years valuation. Chairman Ohl closed the hearing at 10:05 A.M. P.M. Mr. Hackerott suggested that the board consider the valuation requested by the protestor. Motion was made by Schmidt and seconded by Uhlir to adjust the 2020 valuations to \$10,752. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-53: David E. Kalet, 908 South 2nd Street, Norfolk
Pasewalks Addition S 40 Ft E1/2 Lot 2, Blk 5

Chairman Ohl opened a hearing at 10:11 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that the property was reviewed on June 26, 2020. He stated that the building is still standing but the home has been condemned by the City of Norfolk. In the past the property was used as rental property but was just recently sold but as of July 1, 2020 no documents had been file at the Registered of Deeds office. The owner stated that the property was sold for \$13,000 and that the new owner must demolish the structure. Chairman Ohl closed the hearing at 10:14 A.M. P.M. Mr. Hackerott suggested that the board consider the recent purchase price of the property. Motion was made by Schmidt and seconded by Uhlir to adjust the property valuations and set the 2020 valuation at \$13,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-54: Mark M. and Jennifer E. Bazyn, 903 North 3rd Street, Norfolk
Edgewater Park Addition Pt Park Lot .4 Ac

Chairman Ohl opened a hearing at 10:17 A.M. Mark Bazyn appeared at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mr. Bazyn stated that the neighborhood is mostly rental homes and that these homes have not been kept up. Now, there is a bike lane in front of his home and unable to park on either side. His home backs up to the new Riverfront Project and continually has individuals get out of the river at his home along with then harassing his son. He stated that this area is a residential area and not a business area and because of the Riverfront Project more and more business will there. County Assessor Jeff Hackerott concurred with Mr. Bazyn that there was a bike path in front of his home and just west the City of Norfolk is paving the street for access to the school. Chairman Ohl closed the hearing at 10:29 A.M. P.M. Mr. Hackerott suggested that the board consider the appraisal submitted by the protestor. Motion was made by Schmidt and seconded by Uhlir to adjust the property valuations and set the 2020 valuation at \$175,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-55: Cole Blom, 517 Locust Street, Yankton SD
Pt NW1/4 NW1/4 34-24-1

Chairman Ohl opened a hearing at 10:51 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott advised that appraisal that was completed in February 2020 shows that the property is valued at \$440,000. Mr. Hackerott stated that this building is no longer a restaurant nor does it have any of the equipment in the facility. He stated that the owner of the property stated that there is \$9,000's of operating equipment and all land and building are under a purchased contract. Chairman Ohl closed the hearing at 10:54 A.M. P.M. Mr. Hackerott suggested that the board consider the appraisal submitted by the protestor. Motion was made by Schmidt and seconded by Uhlir to adjust the property valuations and set the 2020 valuation at \$440,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-56: Kenneth D. Potmesil, 82415 Hwy 45, Newman Grove
Pt NE1/4 SE1/4 & Pt Se1/4 Se1/4 21-21-4 6.85 Ac (Jacobsons Lot Split-2001)

Chairman Ohl opened a hearing at 10:33 A.M. Kenneth Potmesil appeared at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mr. Potmesil asked the board why his property went up \$58,000 and if they could explain. He stated that the property is 6.85 acres and has been the same ground for 100's of years. County Assessor Jeff Hackerott stated that the reason this changed in value was because of the homesite acre in the past were going for \$2,500 per acre and at today rate this same property will go for \$3,500. Your home site acres are worth \$15,000 to \$18,000 an acre. He said that if you qualified for the Homestead Exemption, we would take the value of the home and one acre. Chairman Ohl closed the hearing at 10:47 A.M. P.M. Mr. Hackerott suggested that the land is classified correctly, and the valuation appears to be equitable with similar properties. Motion was made by Schmidt and seconded by Uhlir to make no changes the property 2020 valuations. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-57: Herbert Feidler, 2800 West Norfolk Avenue, Norfolk
Lutheran Community Hospital 2nd Addition Pt Lot 1 (Tract B - Lot Boundary Change)

Chairman Ohl opened a hearing at 10:56 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. Dr. Feidler stated that there was an error on calculations and would like this corrected. County Assessor Jeff Hackerott stated that he has spoken to Dr. Feidler a couple of times and a recommendation of a revised land evaluation. Chairman Ohl closed the hearing at 10:57 A.M. P.M. Mr. Hackerott suggested that the board consider the valuation requested by the protestor. Motion was made by Schmidt and seconded by Uhlir to adjust the property valuations and set the 2020 valuation at \$409,322. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

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Protest #2020-58: Duane Theil, 101 North 61st Street, Norfolk
Duane Theil Subdivision Lot 1 (23-24-2)

Chairman Ohl opened a hearing at 11:09 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott provided that the conversion is on for a reason and should be added back on to the property. Chairman Ohl closed the hearing at 11:09 A.M. P.M. Mr. Hackerott suggested that the board establish a valuation based upon evidence presented at the hearing. Motion was made by Schmidt and seconded by Uhlir to adjust the property valuations and set the 2020 valuation at \$68,605. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-59: Robert Haisch, 3608 Golf View Drive, Norfolk
Eldorado Hills Ninth Subdivision Lot 1C & Lot 1, Blk 5

Chairman Ohl opened a hearing at 11:11 A.M. Robert Haisch appeared at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mr. Haisch stated that the valuation is an increase of 7.35 % and is the largest increase in the past 5 years. Mr. Haisch advised that the home has had no improvements since they purchased the property. The house has original windows, the cement is starting to crumble, the lot backs up to a large grassy area which has a manhole and storm drain and is not mowed that often. Mr. Haisch stated that the median at the entrance to Eldorado area belongs to him and is included in his property value. The median is damaged by snow trucks hitting it and greenery gets ran over by vehicles. County Assessor Jeff Hackerott advised that the home is 1,700 square feet, built in 2004, ¾ of the basement is finished, and is not the largest or fanciest in the neighborhood. Chairman Ohl closed the hearing at 11:19 A.M. Mr. Hackerott suggested that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no adjustments to the property 2020. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-60: Thomas A and Toni N Skaff Jr., 2111 Skyline Drive, Norfolk
Bel Air 9th Addition Lot 8, Blk 16

Chairman Ohl opened a hearing at 11:26 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form and stated a letter from Senator Scheer is attached. County Assessor Jeff Hackerott stated that the property was reviewed on June 24, 2020. Mr. Hackerott read into record a letter that was provided by the Skaff's. Chairman Ohl closed the hearing at 11:33 A.M. Mr. Hackerott advised the board that the valuation is between 92% and 100% of the listed market price of the property. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-61: Julie Stahla, 5200 West Benjamin Avenue, Norfolk
Stahla Subdivision Lot 1 (13-24-2)

Chairman Ohl opened a hearing at 11:35 A.M. Julie Stahla appeared at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mrs. Stahla stated that the \$350,000 would be what it would build my home now not the \$430,000. She stated that her home is not in the subdivision that are on a couple of sides of hers. County Assessor Jeff Hackerott advised that the property was reviewed during the summer of 2018 and at that time I did a walk through of the home and horse barn. He stated that the home is a manufactured home, 2,300 square feet on the main floor, it does not have a full basement but is predominantly finished, and garage is built under the south portion of the house. The horse barn is used for storage and has a couple of horse stalls but is not fancy and has a sand dry arena. Mr. Hackerott advised that the access road is a dead-end road to their place. Mrs. Stahla stated that the biggest devaluation of their property is the mobile home park that has three homes, but this is located on the ground surrounded by their property. Chairman Ohl closed the hearing at 11:43 A.M. Mr. Hackerott suggested that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no adjustments to the property 2020. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-62: Julie Stahla, 4407 West Norfolk Avenue, Norfolk
Eldorado Hills Second Subdivision Lot 7, Blk 5

Chairman Ohl opened a hearing at 11:35 A.M. Julie Stahla appeared at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mrs. Stahla stated that they purchased the property in October 2019 for \$225,000 and will be used as a rental property. Of this purchased price \$10,000 was put into an escrow account to cover the cost of repairs that needed to be done. She advised that the home is not as nice as some of the other homes that back up to the golf course. The design is different and the perks in the front of the home has cause issues water damage in the home. Chairman Ohl closed the hearing at 11:47 A.M. Mr. Hackerott suggested to consider the recent purchased price of the property. Motion was made by Schmidt and seconded by Uhlir to adjustments to the property 2020 valuation at \$225,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-63: Meldean J Lawson Gomez, 2120 South 1st Street, Norfolk
Pt NW1/4 NW1/4 2-23-1 10.89 Ac

Chairman Ohl opened a hearing at 11:52 A.M. Meldean Lawson Gomez and Shawn Beaudette, Lamkli, Locke & Beaudette Law Firm, were present at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mr. Beaudette stated that the property was purchased in 1991 from the City of Norfolk but stated in the purchase agreement that the buyer realized that the property was used as a community refuge or city dump but is located along the river. He explained that the entire property is in a flood, but part of the property is zone commercial and part is residential. He stated that because of the regulation of FEMA and their restrictions makes it impossible to build in a flood way. That the property over the last 22 years that the property was acquired at \$5,500 in 1997 to \$7,428 and that the property is primary use by her mother to drive a 4-wheeler to keep the homeless people off of the property. Mr. Beaudette asked that the board consider moving the property back to residential from commercial. County Assessor Jeff Hackerott advised that at some time the City of Norfolk was thinking about zoning this property commercial and about 2 ½ acres a zoned R1 and some is industrial. He stated that the area that is not covered in trees is pretty much not in the flood zone, but the rest is in the flood zone. Chairman Ohl closed the hearing at 12:02 P.M. Mr. Hackerott suggested to give consideration established valuation based upon evidence presented at the protest hearing. Motion was made by Schmidt and seconded by Uhlir to adjustments to the property 2020 valuation at \$13,016. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-64: Donna Slobodny, 210 North 10th Street, Norfolk
Koenigsteins Second Addition Lot 14, Blk 3

Chairman Ohl opened a hearing at 12:16 P.M. Donna Slobodny was present at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Ms. Slobodny stated the bathroom floor leans, terminate damage, and the home is currently being rented by her son. County Assessor Jeff Hackerott stated that the home reviewed on June 29, 2020 and an interior walk threw and walk the exterior. Pictures were taken showing the termite damage and Mr. Hackerott stated that the pictures are kept private from the public. Ms. Slobodny advised that her son wants to purchase the home and is paying a second mortgage for it so he can get in the habit of paying rent. Chairman Ohl closed the hearing at 12:19 P.M. Mr. Hackerott suggested to give consideration established valuation based upon evidence presented at the protest hearing. Motion was made by Schmidt and seconded by Uhlir to adjustments to the property 2020 valuation at \$13,016. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

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Protest #2020-65: Mick Hausmann, 709 South 2nd Street, Norfolk
Pasewalks Second Addition Lot 5, Blk 3

Chairman Ohl opened a hearing at 12:28 P.M. Mick Hausmann was present at the hearing and provided testimony on the property. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that the exterior of the property was reviewed in June 2020. The home has vinyl siding but has not been completed yet, a new metal roof, 784 square foot main floor, basement partially finished, was built in the 1900's, and the garage is not large enough to hold a car. He stated that the corner of the home is shifting and needs to be repaired. Chairman Ohl closed the hearing at 12:33 P.M. Mr. Hackerott suggested that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change to the property 2020 valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-66: Larry and Gloria Hofmann, 3006 South 49th Street, Norfolk
Pt SE1/4 1-23-2 132.87 Ac

Chairman Ohl opened a hearing at 1:10 P.M. Larry Hofmann was present at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mr. Hofmann advised that the property across that road that he farms is a better piece of property than this one. He asked why taking the 8 acres if commercial property off raised the taxes. It was explained that there are 10 different soil types and that land might not have the same type. County Assessor Jeff Hackerott explained that one partial is irrigated acres from 70.06 to 114.66 are certified acres from the NRD so this why your value has changed. He continued to advised Mr. Hofmann that the county does not know the certified acres until someone provides this information or the county goes out and gets this information. County Assessor Jeff Hackerott advised that there is approximately 18 acres of dry land and the only difference is land use and how many acres are irrigated. Chairman Ohl closed the hearing at 1:23 P.M. Mr. Hackerott suggested that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change to the property 2020 valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-67: Larry and Gloria Hofmann, 3006 South 49th Street, Norfolk
W1/2 NE1/4 Less 1 Ac 24-23-2 79 Ac

Chairman Ohl opened a hearing at 1:23 P.M. Larry Hofmann was present at the hearing and provided testimony on the property. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that there was a dry creek running through the property, and the difference between these partial that is located south is enrolled in the WRP Program which he has sold partial of his rights for a minimum of 30 years up to forever. Meaning that partial can never be developed, might be able to hay it, and might be able to have livestock. Chairman Ohl closed the hearing at 1:32 P.M. Mr. Hackerott suggested that the land is classified correctly, and the valuation appears to be equitable with similar properties. Motion was made by Schmidt and seconded by Uhlir to make no change to the property 2020 valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-68: Raymond L. Brown, 2702 Dover Drive, Norfolk
Berry Hill 1st Addition Lot 4, Blk 4

Chairman Ohl opened a hearing at 3:54 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that he spoke with Mr. Brown on June 29, 2020. County Assessor Jeff Hackerott stated that the home was built in 1986 and was purchased new for \$63,000. The home is typical for the area, 1,700 square feet on the main floor, most of the basement is completed. Mr. Hackerott suggested that Mr. Brown should apply for the Homestead Exemption. Chairman Ohl closed the hearing at 3:56 P.M. Mr. Hackerott suggested that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change to the property 2020 valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-69: Kent and Denise Friedrich, 1408 North 30th Street, Norfolk
Golden Spike Addition Phase I Lot 1, Blk 1

Chairman Ohl opened a hearing at 1:41 P.M. Kent Friedrich was present at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mr. Friedrich stated that he purchased this property for \$350,000 on April 29, 2020 from First Nation Bank and this property will be his new Edward Jones location. He advised that there will be approximately \$45,000 personal property that will go on his statement. County Assessor Jeff Hackerott agreed on the purchase price and date of purchased. Chairman Ohl closed the hearing at 1:44 P.M. Mr. Hackerott suggested that the board consider the appraisal and recent purchased price submitted by the protester. Motion was made by Schmidt and seconded by Uhlir to adjust the property 2020 valuation at \$325,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-70: Kristine Marie Elliott, 55419 835th Rd, Norfolk
Durlands First Addition Lot 7, Blk 2

Chairman Ohl opened a hearing at 1:50 P.M. Kristine Elliott was present at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Ms. Elliott stated that the property is rental property which has been for 3 or 4 years, the house has 2 bedrooms, and a dirt basement. She stated that she has owned the home since 1975. County Assessor Jeff Hackerott stated that the home was reviewed both the interior and exterior on June 5, 2020. She advised that it takes 28 squares to shingle the home and in 2014 the place was re-shingle due to the hailstorm. She stated it would take \$30,000 to \$35,000 to repair the house. Chairman Ohl closed the hearing at 2:00 P.M. Mr. Hackerott suggested that the board accept the revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to adjust the property 2020 valuation at \$325,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-71: Dick Clyde, 5001 West Omaha Avenue, Norfolk
Pt NE1/4 NE1/4 36-24-2 2.50 Ac (Ruegges Lot 1-1982)

Chairman Ohl opened a hearing at 2:04 P.M. Dick Clyde was present at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mr. Clyde stated he has 2.5 acres of land and the land value continues to rise. The property continually has water on it, and it is not until the farmers start irrigating is the only time the water level goes down. He stated that the water on his property is not from the river but comes from the north through the culverts. Mr. Clyde advised because of the slue area, which use to be the old riverbed, he had to put \$11,000 septic systems in because the sewer was running into the slue area. The home is a 2-bedroom with a 2-car garage and car port, and 1,064 square feet on the main. When you look at the property drawing it shows the whole driveway drawn out from the carport all the way to the road. The house sat vacant for several years and before we could move in, we replaced all the water pipes, stools, pumping, electrical system, and a lot of repairs to make it livable. There is a 20 x 25-foot metal building that is rusting away since there is a dirt floor and is only good for story stuff. When you start comparing my property with the property across the street there is 3,100 to 135,394, compared to my 39,577, they have 7 buildings with a large building with a cement floor, 1 ½ story house, and a shouse. If a tornado would come through my house is only insured for \$177,000 to replace it. County Assessor Jeff Hackerott reviewed the property on June 4, 2015 with Mr. Clyde which was before they had moved in. Mr. Hackerott advised that most of the issues that he had noted in the

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review have been corrected at this time. Chairman Ohl closed the hearing at 2:17 P.M. Mr. Hackerott suggested that the board accept the revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to adjust the property 2020 valuation at \$162,927. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-72: Robert Riggins, 2315 Fairview Drive, Norfolk
Western Heights Second Platting Lot 19 Except E 2 Ft, Blk 6

Chairman Ohl opened a hearing at 4:01 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that he spoke with Mr. Brown on June 4, 2020. He stated that the home is a split-level house, approximately 832 square feet on the main floor, 2-car garage, and the owners have owned the property since 1972. Also, he advised that there was a lean to on the back of the garage a portion of the deck was enclosed. Chairman Ohl closed the hearing at 4:04 P.M. Mr. Hackerott suggested that no evidence submitted by protester substantiating that the valuation is inequitable with similar properties. Motion was made by Schmidt and seconded by Uhlir to make no change to the property 2020 valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-73: Martin and Christi Griffith, 408 South 4th Street, Norfolk
Pasewalks Addition N 28 Ft Lot 2, Blk 2

Chairman Ohl opened a hearing at 2:33 P.M. Martin and Christ Griffith were present at the hearing and provided testimony on the property. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that he spoke with Mr. Griffith and the exterior was reviewed on June 25, 2020. Mr. Griffith advised in 1993 an addition was put on the existing home with the removal of the back porch and apparently this information was not received by the County Assessors office. He continued to say that the square footage has been off all these years and he notice this but continued to let it go until recently when his property valuation kept on increasing. With GIS available he was able to clarify his suspension that his property was the highest in his neighborhood. He stated the house that bothers him the most is the twin house next door which was built at the same time and that the assessor's site states that it was built 10 year after. Both houses are identical with addition built on except for the twin house addition is slightly smaller in square footage, attached garage with a concrete floor, permanent slate tile siding and the twin houses evaluation 125 less then his. He said that his house was evaluated at \$7,000 when purchased in 1988 and in 1993 when the addition was added the valuation jumped \$20,000 and jumped again when the kitchen was remodeled and continues to jump. Mr. Griffith advised that the home is a two bedroom with one bath structure. County Assessor Jeff Hackerott stated that Mr. Griffith indicated the dimension of the house were 24 X 24 and this information was not noted but when Juan messaged the house the measurements on the southside were 46 feet, could the original house be 24 feet with the addition being 19 feet? Mr. Hackerott stated that he will have to measure the structure to make sure of the size. Chairman Ohl closed the hearing at 2:46 P.M. Mr. Hackerott suggested that the board table this protest. Motion was made by Schmidt and seconded by Uhlir to table property 2020 valuation protest. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried

Protest #2020-74: Robert A. McKeown, 405 East Dittrick, Battle Creek
Days Addition Lot 10 & W 42 Ft Lot 11, Blk 4

Chairman Ohl opened a hearing at 4:05 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that the exterior and interior of property was reviewed on June 25, 2020. The home has a galley style kitchen, 2,092 square foot main floor and an addition built in 2004, 24 x 30 square foot garage, and no basement. The structure is original and dates to the 1960 but a new roof line has been added. Chairman Ohl closed the hearing at 4:09 P.M. Mr. Hackerott suggested that no evidence submitted by protester substantiating that the valuation is inequitable with similar properties. Motion was made by Schmidt and seconded by Uhlir to make no change to the property 2020 valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-75: Elliott C Broberg, PO Box 283, Newman Grove
Tax Lots NE1/4 Ne1/4 33-21-4 Tax Lot 3 Less Hwy .98 Ac

Chairman Ohl opened a hearing at 4:10 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that the property was reviewed with his son on June 29, 2020. The home has been damaged by the flood and that no one has lived in the home for a while. The property does have some shed on the property but are old and failing. Chairman Ohl closed the hearing at 4:14 P.M. Mr. Hackerott suggested that the board accept recommendation for a revised valuation based upon physical inspection of the property Motion was made by Schmidt and seconded by Uhlir to adjust the property 2020 valuation at \$9,579. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-76: Rescheduled to July 7, 2020.

Protest #2020-77: Hui Ohana LLC; Pamela P Hannappel, 1638 Hackberry Drive, Norfolk
Andrews Regency Lot 4 1.01 Ac

Chairman Ohl opened a hearing at 2:49 P.M. Dr. Pamela Hannappel was present at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Dr. Hannappel stated that she spoke with someone in the County Assessors office and they stated that there could possibly looking at this property as a different neighborhood instead of the neighborhood that involves the FedEx property. He related that the property was asset related to the property where the FedEx was located. Dr Hannappel stated that her building in located in a low traffic area and that this might be a new way to reevaluate the property. County Assessor Jeff Hackerott stated that this property was located off Benjamin Avenue and not directly on Benjamin. Chairman Ohl closed the hearing at 2:54 P.M. Mr. Hackerott suggested that the board accept recommendation for a revised valuation based upon physical inspection of the property Motion was made by Schmidt and seconded by Uhlir to adjust the property 2020 valuation at \$386,543. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-78: Keith L. Jansen, 1214 Koenigstein Avenue, Norfolk
Collamers Addition Lot 15, Blk 3

Chairman Ohl opened a hearing at 4:18 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that the property was reviewed on June 25, 2020 and had no contact with anyone. County Assessor Jeff Hackerott advised that there will be an adjustment to the deck. Chairman Ohl closed the hearing at 4:21 P.M. Mr. Hackerott suggested that no evidence submitted by protester substantiating that the valuation is inequitable with similar properties. Motion was made by Schmidt and seconded by Uhlir to make no change to the property 2020 valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-79: Stephanie Pospisil, 3022 Golf View Drive, Norfolk
Green Meadow Addition Lots 1, 2 & 3, Blk 2

Chairman Ohl opened a hearing at 3:17 P.M. Stephanie Pospisil was present at the hearing and provided testimony on the property. Chairman Ohl read the protest form. County Assessor Jeff Hackerott a representative of the assessor's office spoke with Mrs. Pospisil on June 5, 2020. This representative indicated that the property was assets at the 1,400 square foot and that the Sugar Plum Oak portion was

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an addition in 2019. She stated that this area was original with the building which would be an error on the county's part. She then stated that she owns the business names Flooring Solutions, but that part of the middle portion of the building has sat empty since 2018. She asked with the 17% increase in property taxes does the business have to pay this amount in one year or can it be broken out into a three-year increment? Commissioner Uhlir stated that you might not have to pay a 17% increase if the county offices keep their operating expenses at 0% and employee raises at 2% this should keep the levy down which in return will keep your taxes lower but the county is not responsible for the complete levy. Each of us commissioners are reaching out to the NRD's, ESU's, fire districts, schools, and college and asking each of them to try to do the same. Mrs. Pospisil asked how all the land valuations are determined and Commissioner stated that concrete is considered an improvement to the land. Chairman Ohl closed the hearing at 3:38 P.M. Mr. Hackerott suggested that the board table this protest. Motion was made by Schmidt and seconded by Uhlir to table property 2020 valuation protest. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried

Protest #2020-80: Anthony D Wolff, Mashalle M Wolff, 805 East Prospect Avenue, Norfolk
Walters Wedgewood 2nd Addition Lot 10, Blk 2

Chairman Ohl opened a hearing at 2:57 P.M. Robert Haisch appeared at the hearing and provided testimony on the property. Chairman Ohl read the protest form. Mr. Wolff advised that the July 14, 2017 appraisal of \$220,200 was submitted. Mr. Wolff asked the board and the County Assessor how do you factor the age and amenities of property since the \$169,092 is a fair but is still higher than the 92% but there is no way we could get \$210,000 for the home. County Assessor Jeff Hackerott stated that the property was reviewed on June 29, 2020. This property is located in Walter's Addition and is a typical home building by this contractor with the only difference from the older homes to the current ones is that the older homes only have a one car garage and just a couple to 2-story homes. County Assessor Jeff Hackerott advised Mr. Wolff that there are enough properties in this addition to run comparable and there is no need to go outside this area. He stated that these homes are well built home with nothing special or custom, and they have a block foundation. Mr. Wolff stated that the market for homes is not as strong as it used to be and the first house to the west sold \$175,000 and it might be a little smaller. County Assessor Jeff Hackerott advised that the deck will have to be adjusted because of the size because there must have been an addition. Mr. Wolff stated that this portion was always in the plan when they were submitting to the city and the assessor came out to the site in the fall and the deck wasn't complete and I told him that I hadn't had time but will be taken care of next year. Chairman Ohl closed the hearing at 3:09 P.M. Mr. Hackerott suggested that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no adjustments to the property 2020. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

The Board of Equalization recessed at 4:52 P.M. to Tuesday, July 2, 2020 at 9:00 A.M.

ATTEST:

Anne Pruss
Madison County Clerk

Christian Ohl, Chairman
County Board of Equalization