

# Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

## BOARD OF EQUALIZATION

Madison, Nebraska

July 2, 2020

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

Advance notice of meeting was published in the Friday, June 26, 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 #2020-81: Bill and Susan Fisher, S & B Heritage LLC, 3701 West Benjamin Avenue, Norfolk  
PT SW1/4 NW1/4 Less PT to State (Tract 134 Ft X 600 Ft) 3-23-1 1.845 AC

Chairman Ohl opened a hearing at 9:05 A.M. Bill Fisher appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Fisher stated that he met with appraiser a few weeks ago and they discussed his property. He advised that the building was built in the 70's but we purchased the building in 2015 for \$220,000 it also includes a dry storage building in the back. The appraiser set the land value at \$35,110 and the building at \$225,041 for a total adjusted price of \$260,151 which is more in reason. The land value went from \$30,000 to \$160,000 but the size of the property hasn't changed, and the issue is that there is no consistency on the land on this side of the road. He compared Ken's Trailers with his and stating this business has 2 acres at \$30,000 and how did we get to \$160,000 for mine. He advised that four of the approximately 20 properties in this area went off the charts in values. The only similarity would be The Truck Center, Jerry's Campers, and B & B Cycle is that these business sale product in front of their stores. And I know that the county's needs to make money, and they have these evaluations sorted out but \$265,000 is a lot less the \$399,000 and my property is not worth that amount. Furthermore, you need to remember that in the past 5 years the sewer was run and all these property owners on the east side were assessed anywhere from \$10,000 to \$12,000. Now, the City of Norfolk is talking about running water through this area which will be another \$15,000 that I will be responsible for. He stated that at which time, for a prospective buyer, see's that there's \$20,000 worth of assessment against the property a person must consider that the assessments are factored into the price. The frontage road isn't paved and each of the property owners are responsible for the upkeep. Chairman Ohl closed the hearing at 9:21 A.M. P.M. County Assessor Jeff Hackerott recommended that the board consideration given to the revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to set the 2020 property valuation at \$260,151. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-82: Jenna McCleary, 2708 Ursula Circle, Norfolk  
Parkhill Lot 84

Chairman Ohl opened a hearing at 9:26 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that an appraisal dated April 10, 2020 was presented and the value of the property was set at \$214,641. Chairman Ohl closed the hearing at 9:27 A.M. P.M. County Assessor Jeff Hackerott recommended that the board consider valuation requested by the protester. Motion was made by Uhlir and seconded by Schmidt to set the 2020 property valuation at \$214,614. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-83: Maria Babel, 113 North 5<sup>th</sup> Street, PO Box 125, Newman Grove  
Railroad Out Lots S 63 Ft N 129 Ft Lot 6

Protest #2020-84: Maria Babel, 113 North 5<sup>th</sup> Street, PO Box 125, Newman Grove  
Railroad Addition Lot 22, Blk 2

Protest #2020-85: Maria Babel, 113 North 5<sup>th</sup> Street, PO Box 125, Newman Grove  
S B Cains Second Addition Lot 5, Blk 3

Chairman Ohl opened a hearing at 9:29 A.M. Maria Babel appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Ms. Babel stated that #2020-83 needs windows and basement and the side of the home had a hole in it. Property #2020-84 needs siding, windows, doors, and the front porch needs to be fixed. Finally, Property Protest #2020-85 needs windows, doors, and a basement and last year received flood water in the basement which means the house is crooked and the foundation is not in good shape. County Assessor Jeff Hackerott stated that the home was reviewed on June 30, 2020. The two rental properties only received external inspections and Ms. Babel home received both interior and exterior reviews. He advised that these homes are older, and the owner's property is a two-story home. Ms. Babel advised that she has been living in her home for 22 or 23 years and the other two properties have renters. Chairman Ohl closed the hearing at 9:35 A.M. P.M. County Assessor Jeff Hackerott recommended that the board consider recommendation for no change to the property valuation based upon a physical inspection for the property. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2020 property valuations for all properties. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-86: Gaylen B and Dawn O Freeman, 1805 Sunset Avenue, Norfolk  
Wagners Addition Lot 31

Chairman Ohl opened a hearing at 9:41 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that the property was reviewed on June 30, 2020. County Assessor Jeff Hackerott stated that the property was reviewed but had no contact with the owners. He advised that the home is a split-level home with a split entry and the property is probably one of the original properties in the area. The assessor stated that they have the home with a single car garage, 3 bedrooms and 1 ¾ bathrooms, 960 square feet of living space, and built in the 50's. The owner of the property purchased the home for \$110,700 in 2013. Chairman Ohl closed the hearing at 9:43 A.M. P.M. County Assessor Jeff Hackerott recommended that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

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Protest #2020-87: Bert Eisenbraun, 205 South 18<sup>th</sup> Street, Norfolk  
Hillside Terrace Addition Lot 11, Blk 5

Chairman Ohl opened a hearing at 9:44 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott advised that on June 23, 2020 the site was inspected and can confirm that the home is gone but the site has a new concrete drive at this location. Chairman Ohl closed the hearing at 9:45 A.M. P.M. County Assessor Jeff Hackerott recommended that the board give consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to set the 2020 property valuation at \$13,115. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-88: Myron J and Christine K Anson, 970 East Omaha Avenue, Norfolk  
Wiborg Addition Pt Lot 4 (35-24-1) (Northeast Nebraska Humane Society Incs Lot Boundary Change-Tract B-2016)

Chairman Ohl opened a hearing at 9:53 A.M. Myron and Christine Anson appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mrs. Anson stated that her husband is 100% disable and is a veteran. Mr. Anson said that Juan had visited the house but that I did not let him into the home because I was ashamed of it. It was advised that the Anson should investigate applying for the Homestead Exemption and Mrs. Anson stated that they were told that they would qualify. County Assessor Jeff Hackerott stated that the exterior of residential property were reviewed on June 30, 2020 and indicated that the property is zone Industrial. Chairman Ohl closed the hearing at 9:59 A.M. P.M. County Assessor Jeff Hackerott recommended that the board give consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to change to the 2020 property valuation at \$67,865. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-89: Dennis Dusel, 82269 558th Avenue, Madison  
S1/2 NE1/4 36-21-1 80 AC

Chairman Ohl opened a hearing at 10:08 A.M. Dennis Dusel and Carol Dusel-Cerny appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Dusel stated that the home was built before the 1900's because it has square nails in the dimension lumber and there has been some additions added to it. County Assessor Jeff Hackerott indicated that most of the old records show that most homes were built in the 1910, 1920, or 1930's but rarely do you find a home built in an odd number like 1923 or 1927. Most of this data was collected by someone and wrote down what the homeowner said that the property and when it was built. He indicated that he would need to come out to this location, walk around, take pictures, make sure the house is listed correctly, get the correct number of bins and building so the assessor's office has your information correct. County Assessor Jeff Hackerott suggested doing a physical inspections of the property to clarify his information. Chairman Ohl closed the hearing at 10:29 A.M. P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-89. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-90: Douglas and Connie Rupp, 2807 Pinnacle Drive, Norfolk  
Berry Hill 13th Addition Lot 8, Blk 1

Chairman Ohl opened a hearing at 10:39 A.M. Connie Rupp appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mrs. Rupp stated that she and her husband are the first homeowners since the house was built. County Assessor Jeff Hackerott advised that the home is on Pinnacle Drive and have a purchase price of \$389,000 from April 16, 2020. The home was built by Peter Becker but was for sale for several years before it was purchased. Chairman Ohl closed the hearing at 10:45 A.M. County Assessor Jeff Hackerott recommended that the board give consideration for recent purchase price of the property. Motion was made by Uhlir and seconded by Schmidt to set the 2020 property valuation at \$389,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-91: Jared M and Julie A Faltys, 3300 West Eisenhower Avenue, Norfolk  
M R B Addition Lot 1 10.69 Ac (8-24-1)

Chairman Ohl opened a hearing at 10:49 A.M. Jared Faltys appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Jared Faltys began his testimony stating that he wanted to be fair and reasonable. He inquired what the county feels is a fair market value. I am not comparing neighbors but looking at comparable of what fair market value is. As of right now there has been no sale of the MLS for over a million dollars, and the highest one is Dr. Smith's home that sold for \$765,000 with a swimming pool and 3 acres compared to my 10 acres. If you look back out the property values for 40 acre so if you back out the property value of 40 acres minus the 10 acres the 30 acres difference on my comparable sheet with my property, I think that \$765,000 number is what I consider fair and reasonable based on comparable, and that's over a two and half year period. County Assessor Jeff Hackerott advised that an appointment to review and inspect property since the assessor's office doesn't have any of the measurements on the shouse and what was entered is like a blanket got plugged in the program and generated a number. Mr. Hackerott called to schedule an appointment but due to the fact it is your busy season. Mr. Faltys advised that the assessor's office should have the prints that were forwarded. Mr. Hackerott stated that he did not have the prints and only had the construction account balances so therefore we should get together after the 15<sup>th</sup> of July, which is a tax deadline. I am curious, even if you do visit the Taj Mahal, and I'm not seeing desserts. Does not matter, because really is that the top dollar for Madison County is \$765,000, and as far as I'm concerned is over the last three years. I could build an amusement park on this property or whatever you want but the fact is that the market value cannot handle over \$700,000.

Commissioner Uhlir asked Mr. Faltys if he would take \$765,000 for his home and he stated that the home was not for sale and if there was a property that sold for 1 million there would be a comparable. Commissioner Uhlir asked that if the property was 2 million it should be work \$765,000 because of your theory. Mr. Faltys answered that is all the market could afford. Chairman Ohl closed the hearing at 10:54 A.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-91. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-92: T & S Beckman LLC, 1104 North 1<sup>st</sup> Street, Norfolk  
Clark Brothers Addition Pt Lot 1 & All Lot 2 (Tract B - Lot Boundary Change)

Chairman Ohl opened a hearing at 11:02 A.M. Terry and Sue Beckman appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Beckman stated that the building was higher than they feel the value should be and the land has increase by \$300,000 from last year. Both Mr. and Mrs. Beckman advised that the property is land lock with Clark Brother's business on the South side, the railroad tracks on the East side, residential homes on the west side, and the only entrance into the business in located on the northwest corner of their property. Currently the railroad has the right-a-way which is almost 1 acre that the business cannot use and the reason the storage building were built was to protect the campers or vehicle that are there. Also, NPPD has install three new utility poles on the property and in the northwest corner the utility pole is located in an area that a building couldn't be placed. We have contacted NPPD about moving the utility pole but to do so the cost was going to be \$150,000. County Assessor Jeff Hackerott asked the Beckman's if they had an easement to enter into their property from the south side and Mr. Beckman stated no. The owner of the property told the Beckman's that they could use the entrance because headquarters are located in Atlanta Georgia it would be a hassle to get one. Chairman Ohl closed the hearing at 11:11 A.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-92. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

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Protest #2020-93: Mary Ann Lechtenberg, 908 South 5<sup>th</sup> Street, Norfolk  
Pasewalks Fourth Addition E 95 Ft Lot 6, Blk 6

Chairman Ohl opened a hearing at 11:23 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that the property was reviewed on June 30, 2020. He advised that the property has two homes on the lot, one is used for her residence and the other as rental property. Both homes were built in the 1920's or 1930's and have had no improvements done to either of them. The main home is a 2 bedroom, 1 ½ bath with no basement. Chairman Ohl closed the hearing at 11:25 A.M. County Assessor Jeff Hackerott advised that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt for no change for the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-94: Randy Kossmann, PO Box 235, Battle Creek  
PT SW1/4 7-23-3 158.32 AC

Chairman Ohl opened a hearing at 11:46 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that the property was reviewed on July 1, 2020. He advised that the home is no longer visible after burning down on March 30, 2019 and the only structures still stand are 2 grain bins and a Quonset shed. Chairman Ohl closed the hearing at 11:48 A.M. County Assessor Jeff Hackerott recommended for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt for a change to the 2020 property valuation and to set the value at \$512,197. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried

Protest #2020-95: Steve A and Susan K Dreger, 1903 Hillview Drive, Norfolk  
College View Subdivision Second Addition Lot 6, Blk 10

Chairman Ohl opened a hearing at 11:50 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that the property was reviewed on June 12, 2020. He advised that the home was purchased in 1984 and that the basement is not finished and does not have a bathroom down stairs. Chairman Ohl closed the hearing at 11:52 A.M. County Assessor Jeff Hackerott recommended for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt for a change to the 2020 property valuation and to set the value at \$156,415. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried

Protest #2020-96: Cheryl Peterson, 2201 North 87<sup>th</sup> Lincoln  
PT E1/2 NE1/4 & PT E1/2 SE1/4 35-24-4 152.27 AC

Chairman Ohl opened a hearing at 11:53 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that the exterior property was reviewed on June 3, 2020. He advised that he was unable to have contact with anyone and in reviewing the grounds the property has 3 grain bins and a garage. Chairman Ohl closed the hearing at 11:56 A.M. County Assessor Jeff Hackerott advised that the out buildings are classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Uhlir and seconded by Schmidt for no change for the 2020 land valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-97: John and Kathy Fox, PO Box 482, Norfolk  
Andrews Regency North Lot 7b

Chairman Ohl opened a hearing at 12:00 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that the exterior property was reviewed on June 30, 2020. When visiting this property it was tagged to review and measure the basement. The property owner was just leaving and didn't have time to have the home reviewed. She was told to schedule an appointment prior to the hearing to do a review and at this time this has not been done. She was asked to take pictures of the exterior and she advised that she needed to talk to her husband about doing that so no pictures were taken. He advised that the property was purchased December 2012. Chairman Ohl closed the hearing at 12:04 P.M. County Assessor Jeff Hackerott advised that he was unable to complete an interior review; therefore, the valuation is based upon exterior inspection and assessment information on file in the Assessor's Office. Motion was made by Uhlir and seconded by Schmidt for no change for the 2020 land valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-98: Russell Wilcox, 1627 Blackberry Drive, Norfolk  
Berry Hill 4th Addition Lot 6, Blk 10

Chairman Ohl opened a hearing at 11:30 A.M. Russ and Kimberly Wilcox appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Wilcox explained to the board that a year ago the property value was increasing but nothing was done and when we received this year's statement something needed to be done. He provided comps from multiple listing service data that is available to us. Both of us have review three of these properties and are comparable with the same square footage and similar condition within our neighborhood. The square footage runs from \$69 to \$84 per square foot and our homes assessment last year was \$93 and proposed to go to \$100 this year. He stated that another year it will be another \$20,000 then another \$20,000 and at this point we have reach past the market value. They stated that the home on Mach I was the most comparable to our with similar upgrades, bedrooms on the second floor, and current is valued at \$69 a square foot but we are not asking to go down to that but would be open if the board would decide that. Our home has 2,826 square feet of total living but some of these homes have either more or less than ours does in total finishes. Mrs. Wilcox stated that their two story home hurts the value because most individuals are wanting the master bedroom on the main along with a ½ bathroom. County Assessor Jeff Hackerott stated that the information provided and stated for the record is not much more than I could provide. Chairman Ohl closed the hearing at 11:38 A.M. County Assessor Jeff Hackerott recommended that the board consider given to the valuation requested by the protester. Motion was made by Uhlir and seconded by Schmidt for a change to the 2020 property valuation and to set the value at \$275,542. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried

The Board of Equalization recessed at 12:34 P.M. to Tuesday, July 7, 2020 at 1:00 P.M.

ATTEST:

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Anne Pruss  
Madison County Clerk

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Christian Ohl, Chairman  
County Board of Equalization