

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 6, 2016

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

Advance notice of meeting was published in the Thursday, June 30, 2016 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 Christian Ohl, Jim Prauner, and Ron Schmidt, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

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

Hearings were conducted on property valuation protests as follows:

Protest #2016-20 Wayne Cole, 405 South 9th Street, Norfolk
Durlands First Addition Lot 12, Blk 10

Chairman Schmidt opened the hearing at 9:43 A.M. no one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property on July 1, 2016. He stated that the house is currently under a purchase agreement for \$138,000. He explained that the house is a typical ranch-style home with a walkout basement and has 1,400 square feet on the main floor. He reported that a majority of the basement is finished and the house has a two car attached garage. He stated that the house has a fireplace in the basement and all fixtures, cabinetry, and wood work are all original. He explained that an adjustment needs to be made on the assessment record for the garage because the garage depth is actually 25 feet instead of 22 feet. He stated that there are some structural issues with the house and the West garage wall has a foundation that is starting to twist, but he couldn't get pictures showing this. He explained that at the front of the garage there has been a trench cut into the concrete about 8 inches wide and re-filled with concrete. He stated that he was unsure if there were problems with the walls starting to buckle and crumble. Chairman Schmidt closed the hearing at 9:47 A.M. Motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$150,000. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-21 Roger Casselman, 1503 Clark Street, Norfolk
Glen Park Estates Addition Lot 5, Blk 2

Chairman Schmidt opened a hearing at 9:02 A.M. Roger and Karen Casselman appeared at the hearing and testified that she prepared a document listing houses in the area that have sold or are listed for sale. She explained that the County's 2016 proposed value is \$243,785, which would make their property the highest priced one in the neighborhood and they don't think this is appropriate. She explained that they completed an addition to their house of a two-car garage which cost \$16,000. She reported that they put new siding on the house, because the siding was rotting, which cost \$15,900. She stated that they replaced existing deck boards because of rotting, they replaced a broken concrete patio with brick, a retaining wall made of railroad ties which was rotting was replaced, and their house has popcorn ceilings in every room except the kitchen. Mrs. Casselman stated that when she looks on RE/MAX.com, Realtor.com, or Zillo, she doesn't see her property as being worth \$243,000. She explained that they are proposing an adjusted value to \$170,000 and that if she wanted to list the property she would probably start at \$190,000; but, in her opinion, she would be lucky to get \$175,000. She reported that a house located down the street, which had more square footage than her house, sold for \$168,900 and that sale included the contents since the owner passed away. She stated that there is a house located on the corner from their home which has been listed by realtors and also as a private listing with a starting price of \$189,000 and it still has not sold. She said that they have seen home sales in the area for \$189,000; but, nothing in the range of \$243,000. Mrs. Casselman reported that she obtained a listing of the homes on Clark Street and one home has granite and marble, which she does not have in her house. She stated that they have the original fixtures in the bathrooms and the only thing she has replaced are the countertops. She submitted pictures reflecting the condition of the house and also submitted copies of comparable properties which sold and these documents were accepted into the record as part of the protest. She said that if she would list her house on the market for \$190,000 and someone would look at the assessed valuation of \$243,000, they wouldn't consider purchasing the property if they had to pay taxes on the assessed amount. She explained that she doesn't understand the justification for a \$93,000 increase in the valuation and this increase seems quite high for what improvements they have made to the house. She said that she was interested in knowing how often the County would increase the valuation. Mr. Casselman testified that they do not have underground sprinklers for the lawn. He stated that some of the other houses that are assessed between \$240,000 and \$250,000 are located about a mile west of their property and they are new construction compared to their house which is about 40 years old. He stated that their house has some of the same problems that every other 40-year-old house has. Mrs. Casselman testified that a house located East of Northeast Community College is listed on the market for \$242,000 and when you look at the pictures everything in the house has been updated and their house doesn't have new updates. She said that their house has a nice kitchen, but the kitchen was already updated when they bought the house 11 years ago. County Assessor Jeff Hackerott reported that he completed an interior and exterior inspection with the owners on June 30, 2016. He explained that the previous valuation was based upon an estimate because they had not been inside the house and he stated that some adjustments could be made based upon the inspection. Mr. Casselman stated that they would be moving soon if someone offered them \$243,000 for their house. Chairman Schmidt closed the hearing at 9:10 A.M. Motion was made by Prauner and seconded by Ohl to accept the County Assessor's recommendation and set the 2016 property valuation at \$183,629. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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Protest #2016-22 Sonja Putnam, 1710 West Benjamin Avenue, Norfolk
Froehlichs Subdivision Lot 11, Blk 1

Chairman Schmidt opened a hearing at 9:14 A.M. Sonja Putnam appeared at the hearing and submitted a packet of information which included her testimony. She stated that personnel from the Assessor's office came and measured her home in the summer of 2015 and came inside the house and measured everything. She said that all the Commissioners get to see is the house and measurements. She stated that the nature of the protest is that land is appraised higher, and taxed more, than similar houses with similar circumstances. She reported that there is a third lane in front of her house and it creates unique issues for her house. Ms. Putnam testified that recent storm damage has reduced the value of the land and the value of the land is unequal when compared with other properties. She reported that her house was built in 1972, has 1,456 square feet on the first floor and 788 square feet of livable space with 392 finished area on the lower level. She explained that her house is called a bi-level and has three bedrooms and 1¾ baths. She reported that the 2016 appraised numbers are \$24,700 for the land, \$123,921 for the building, for a total of \$148,621. She reported that this is an increase of \$17,795, which is 12% higher than 2015. She testified that the 2015 appraised numbers were \$18,402 for the land, \$112,424 for the building, for a total of \$130,826. She stated that she is requesting a valuation of \$16,775 for the land, \$110,468 for the buildings, for a total of \$127,243. She stated that the requested valuation is only a 3% decrease from 2015. Ms. Putnam stated that the land is appraised higher and taxed more than similar houses with similar circumstances. She reported that a house located at 103 South 15th Street in Norfolk has three beds, three baths, 1687 square feet, built in 1967 on the lot size of 0.27 acres, and the home has new kitchen, new carpet, recently insulated garage doors within the last few years and the 2016 appraisal is \$95,975. She testified that the next home is located at 903 North 18th Street, has three beds, three baths, 1,984 total square feet, built in 1974 on 0.28 acres, and recently sold for \$130,000. She said that the next property is located at 1501 Norfolk Avenue, has three bedrooms, 1½ baths, 2,445 square feet, built in 1925 but has recently been updated and upgraded, and Zillow estimates the value at \$128,000. Ms. Putnam showed a picture to the Board showing the third lane in front of her house and the excessive and fast-moving traffic which creates a dangerous situation. She stated that a high volume of road traffic is associated with noise and that semi-trucks and other heavy machinery use Benjamin Avenue as their primary East to West route instead of going down Norfolk Avenue. She said that it is difficult and time-consuming to get out of her driveway due to traffic volume. She reported that the excessive noise has forced her to change her front windows in her house at her own expense because of the vibrations caused by the heavy trucks and high-traffic. She stated that emergency crews use Benjamin Avenue as one of their primary East to West route across Norfolk. She explained that the third lane in front of her house is dangerous to mow her yard, get mail, and walk to the park. She stated that it is extremely difficult and dangerous for her to walk her grandchildren across Benjamin, especially when school is going on. She said that she and the neighbors wanted a signal light at the corner of Benjamin Avenue and 18th Street; but, the City chose to put the signal light at Hillview Drive. She testified that road construction destroyed her yard when the City made the third lane and the topsoil was scraped off the lawn and needed to be replaced. She said that heavy fast-moving vehicles throw sludge across her grass and she needs to work on the sodding all the time. Ms. Putnam stated that in front of her house her driveway is dangerous because when the third lane was added, the city lowered the road at the end of her driveway which means that her driveway has three step-downs and most houses only have two step-downs in their driveway. She pointed out the step downs of her driveway on the picture with the various colored arrows. She explained that the step downs make it very difficult when she has people who are guests in her home, especially when they want to back up their vehicle. She testified that she has no temporary street parking in front of her house and most houses have street parking. Ms. Putnam stated that right at the end of her driveway is a speed limit sign, but no one goes 35 mph. She reported that when she wants to turn into her driveway, she needs to put on her signal light almost a block and a half away from her driveway because people tailgate so close. She stated that if she decides to walk across Benjamin Avenue, it's dangerous because the first car may stop for her, but the second car doesn't watch carefully. She said that checking her mailbox is dangerous because of the fast-moving vehicles and the snowplows are always knocking the mailbox down so her neighbors need to help her put it back up. Ms. Putnam said that the recent storm caused a beautiful blue spruce to fall onto the roof of her house and she had to have the roof and gutters repaired. In summary, she stated that the land is appraised higher and taxed more than similar houses with similar circumstances. She reported that other homes that are similar were appraised much lower. She said that the new third lane in front of her house creates new and unique issues for her house including excessive noise all hours of the night, heavy traffic making it difficult and unsafe to mow her yard, get mail, or leave the driveway; construction and upkeep on roads destroy her yard; mailbox is knocked down by snowplows; no temporary guest street parking as other homes have; and the three-level driveway makes slick conditions dangerous by possibly sliding into having traffic. She testified that the loss of the majestic tree caused shading loss and damage to the house. She respectfully requested that her property be appraised at a price that is fair for this situation and location; that is, she asked that the value of her house be priced at \$127,243. She said that the driveway is the biggest thing because the City had to shave off the hill, and where she lives near the intersection of 18th Street, she needs to look three ways when she backs out of her driveway. She stated that most people only need to look East and West but she needs to look at the 18th Street intersection. She said that many of her guests need to go West one or two blocks and then turn off of Benjamin Avenue and turn again to get back onto the main road because it is dangerous, especially with the middle lane. County Assessor Jeff Hackerott reported that he reviewed the driveway and street situation with Ms. Putnam on July 5, 2016. He stated that the West lot line of Ms. Putnam's property is in line with the East border of North 18th Street, so she has Benjamin Avenue traffic and also needs to watch people who come off of 18th Street to turn either East or West onto Benjamin Avenue. Mr. Hackerott asked when the third lane was put in and Ms. Putnam stated that the third lane was installed in 2005; however, at that time there weren't nearly as many homes located West of her property. Chairman Schmidt closed the hearing at 9:28 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2016 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest# 2015-23 John Frey, 84625 534th Avenue, Tilden
N1/2 SE1/4 & PT SE1/4 SE1/4 5-24-4 107.66 AC

Chairman Schmidt opened a hearing at 9:54 A.M. No one appeared at the hearing to offer verbal testimony. The protest form was read. County Assessor Jeff Hackerott reported that he has confirmed that no buildings are on this parcel when he inspected the property on June 29, 2016. Chairman Schmidt closed the hearing at 9:55 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$226,357. Roll call vote Ayes: Ohl, Prauner, and Schmidt. Nays none. Motion carried.

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Protest #2016-24 Patrick and Elissa Carney, 407 North 11th Street, Norfolk
Verges Suburban Lots Lots 1 & 2, Blk 9

Chairman Schmidt opened at hearing at 9:31 A.M. Patrick Carney was present and testified that the proposed valuation for his personal residence is not reflective of the market. He asked consideration for the location of the house in Norfolk. He explained that the house has decent square footage, but balanced against that is the location and age of the home. He stated that the house was built in the early 1950s and the homes immediately surrounding it have tremendously lower valuation when looking at the Assessor's website. He stated that the website has possibly been updated since he grabbed the valuation numbers, so some of the values have gone up and some have gone down a little, but generally they are in the same ballpark. Mr. Carney testified that the average valuation of the eight surrounding homes is approximately \$90,000. He reported that his property was valued at \$198,000 in 2013 and the proposed valuation for 2016 is 278,000, which is approximately a 41% increase. He stated that if the County Board is strictly looking at square footage and you look at homes in El Dorado or homes in newer developments that valuation may be in the ballpark and he wouldn't have a dispute with that. He explained that he bought the house about 14 years ago and he grew up in this neighborhood. He said that his parents still live a half a block away, so he could help his Mom and Dad, and if it wasn't for that, he would never have located in this area. Mr. Carney explained that, looking forward when this house sells, it will take someone like him with a connection to the area. He stated that if someone is going to spend these kind of dollars, they are going to go West into a newer development which makes economic sense. He submitted a document that reflected the valuations of the homes surrounding his property and stated that some of these values may currently be a little higher or a little lower than shown. He reported that a letter was received regarding a March meeting to discuss the valuation, but he was unable to attend. County Assessor Jeff Hackerott reported that he reviewed the property with the owners on July 5, 2016. He stated that the house is not typical for the area. He reported that the house was built in 1953 and is a stone ranch-style house, with 2,400 square feet on the main floor, and a basement which is fully finished. He explained that the house was top of the line when it was built; but, not much has been done to it since 1953. He stated that it is a very large house for the area, but not typical for that location. Chairman Schmidt closed the hearing at 9:37 A.M. Motion was made by Prauner and seconded by Ohl to accept the County Assessor's recommendation and set the 2016 property valuation at \$258,858. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-25 Karleen Kallhoff, 7001 South California Street, P.O. Box 242, Tilden
Sunrise Addition Lot 1

Chairman Schmidt opened a hearing at 9:58 A.M. Karleen Kallhoff appeared at the hearing and testified that the valuation increased from \$120,000 to \$132,491. She stated that she read the article in the Norfolk Daily News regarding property valuations which stated that the valuations for 2016 were based on sales from 2013 through September, 2015. She stated that she is basing her request on sales of homes around her from this spring and summer and the values are down. She testified that a home listed in the newspaper with Barteo Realty the last few weeks is only one block from her house and has 1,360 square feet compared to the square footage of her home which is 1,690, and they are asking \$95,000 for that house which has three bedrooms, all electric, and has a two car attached garage, just like her house. She stated that the house listed for sale has a basement and the basement in her home is only a storage room. Ms. Kallhoff explained that the selling price is always less than the listing price because she has heard of other homes that have sold and the original listing price is always higher than the final sale price. She stated that she could not get \$132,000 if she sold her house; but she hoped that she could get \$120,000. She said that it will be a sellers' market when all the OTC employees move into Norfolk. She reported that there are people in Meadow Grove and Tilden buying shacks and planning on getting \$600-\$800 rent; so, these people will be looking to buy homes instead of paying that kind of rent. County Assessor Jeff Hackerott reported that he reviewed the property with Ms. Kallhoff on July 1, 2016. He stated that the house is ranch-style with a full basement and that there are 1,691 square feet on the main floor. He stated that there are three bedrooms on the main floor, 1¾ bathrooms on the main floor, the basement is unfinished with open storage, an attached two-car garage, and the deck. Chairman Schmidt closed the hearing at 10:02 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2016 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-26 Lee Droescher, 1400 Bel Air Road, Norfolk
Bel-Air Addition Lot 8, Blk 5

Commissioner Schmidt opened the hearing at 10:07 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property with Mr. Droescher on June 29, 2016. He stated that the previous valuation was based upon an estimate. He reported that the house was remodeled by Booth Corporation prior to Mr. and Mrs. Droescher purchasing the home and no one from the Assessor's office had been inside the house. He explained that the assessment was based on a full renovation of the house and the only update made was remodeling the kitchen. Chairman Schmidt closed the hearing at 10:09 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$160,667. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-27 Don Schmidt, 1405 Andrew Drive, Norfolk
Andrews Regency North Lot 8a

Chairman Schmidt opened a hearing at 10:11 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he has confirmed that the shingles on the subject house were changed from shake shingles to asphalt shingles. Chairman Schmidt closed the hearing at 10:12 A.M. Motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$222,792. Roll call vote: Ayes: Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-28 Kelly Knudson, 1903 Tomlo Street, Norfolk
Eastern Heights First Addition W1/2 Lot 14 & All Lot 15, Blk 3 (24-24-1)

Chairman Schmidt opened a hearing at 10:18 A.M. No one appeared at the hearing to offer verbal testimony. The letter attached to the protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property with Mr. Knutson on July 1, 2016. He explained that the house is ranch-style and that an addition was put onto the back of the home which is living space and a covered open patio. He stated that the house has a car attached garage which isn't typical for the area. He stated that the house is well maintained and fits in well with the neighborhood properties. He stated that the valuation change was a 9% increase which was applied to all rural residential homes in 2016. Chairman Schmidt closed the hearing at 10:23 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2016 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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Protest #2016-29 Ed McClymont, Elkhorn Valley Farms Inc., 3409 South 37th Street, Norfolk
W1/2 SW1/4 & SE1/4 SW1/4 & S1/2 SE1/4 5-23-1 192.64 AC

Chairman Schmidt opened a hearing at 10:24 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he reviewed the site on June 30, 2016 and confirmed that the buildings were removed. He stated that a phone call was received on June 18, 2016 advising that the buildings were burned down in 2015. Chairman Schmidt closed the hearing at 10:26 A.M. Motion was made by Prauner and seconded by Ohl to remove the valuation for the buildings and set the 2016 property valuation for the land at \$28,880. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-30 James and Pamela Prince, 1009 State Hwy 35 North, Norfolk
PT NW1/4 SE1/4 24-24-1 .42 AC

Chairman Schmidt opened a hearing at 10:28 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the property was reviewed with Mr. Prince on July 1, 2016. He stated that the house is ranch-style and he confirmed that the septic system collapsed several months ago. He explained that the owner advised that the property is located within the two-mile zoning jurisdiction of the City of Norfolk and the City regulations state that if a property is within 300 feet of the City's sewer main and the septic system goes bad, it can't be replaced and the property needs to tie into the City sewer. He stated that the property is 293 feet from the City's sewer main, so the owner is forced to tie into the City sewer system. Mr. Hackerott said that the owner has not replaced his septic system and they are using a portable potty at their house and not using any water, but are doing all their laundry and showering at another family member's house. He reported that the basement finish has all been removed about 3 foot up and there is a dumpster load of drywall, carpet, and furniture that was ruined. He explained that the owner told him that it will cost him \$7,000 to run an 8 inch pipe approximately 300 feet to tie into the City's sewer system. Chairman Schmidt closed the hearing at 10:32 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$94,560. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-31 Werner Blank, P.O. Box 548, Madison
ILL - Tax Lots NE1/4 NE1/4 5-21-1 PT SE1/4 Tax Lot 10 .25 AC

Chairman Schmidt opened a hearing at 10:48 A.M. Werner Blank appeared at the hearing and testified that he is protesting the valuation of the grain bin on rented ground. He reported that his Dad tried to sell the bin a few years ago and he couldn't get anyone to buy it, so his Dad gave it to him. He said that the Assessor has the bin valued at \$4,428 and he is disputing the value because the bin is 30 years old. He testified that he compared it to a bin that sold at auction at the Harlan Schulz estate sale which was a 7,000 bushel bin with an unloading auger and drying fan which sold for \$4,100. He said that he is using this sale as a comparable. Commissioner Prauner asked if the bin has a drying floor and Mr. Blank responded that the bin has a fan and horizontal unloading auger. Mr. Blank explained that he is comparing his grain bin to the one on the Schulz auction which was a bin that was 4 to 5 years old compared to his bin which is approximately 30 years old. County Assessor Jeff Hackerott reported that the bin is standalone and sets by itself behind the Madison football field. He stated that the bin does not have a burner, only a fan. He reported that the assessment record lists the bin as a 1981 Monarch grain bin that calculates to 8,738 bushels based upon the diameter and height of the structure. He stated that record lists the bin as an improvement on leased land which reflects that Werner Blank does not own the land, only the bin. Chairman Schmidt closed the hearing at 10:57 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$3,986. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-32 Calvin and Peggy Sue Miller, 616 Roland Street, Norfolk
Verges Additional Suburban Lots S1/2 Lots 3 & 4, Blk 2

Chairman Schmidt opened a hearing at 10:35 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he had an appointment with Mr. Miller on June 30, 2016 and the owner did not show up for the appointment. He stated that Mr. Miller called him at the office later to advise that he was away at work and couldn't make it to the appointment, so the appointment was rescheduled for July 5, 2016. He stated that Mr. Miller called to report that he was working out of town and could not make the July 5th appointment. He requested that the protest be tabled until he could meet with the owner to complete an inspection to verify some of the home owner's concerns regarding the house. Chairman Schmidt closed the hearing at 10:37 A.M. Motion was made by Ohl and seconded by Prauner to table the property valuation protest. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-33 Bernard Craven, 300 East Kaneb Road, Norfolk
PT NW1/4 2-24-1 2.5 AC

Chairman Schmidt opened a hearing at 11:09 A.M. No one appeared at the hearing to offer verbal testimony. The letter attached to the protest form was read. County Assessor Jeff Hackerott reported that he completed an inspection of the property on June 30, 2016 with Mr. Craven. He said that the house is ranch-style, has three bedrooms, and 1¾ bathrooms on the main floor. He stated that an addition was put onto the home in 2001 and the house sits on a poured basement. He said that the age of the house is 1976 so this may be one of the oldest poured foundations. He reported that the basement has a family room, utility room, half bath, exercise room, and two storage rooms. Mr. Hackerott stated that the previous valuation was based on the owner's estimate of 120 square feet of finish in the basement and after measuring the house there is considerably more basement finish. He reported that there are several miscellaneous small sheds on this parcel plus a larger building that was constructed by Mr. Craven a few years ago. He explained that the main concern of the property owner is the property located to the East which is a house that had a fire several years ago and the owner is rebuilding the house and adding on to it. He showed pictures of the neighbor's property which were taken from Mr. Craven's driveway. He stated that the neighbor's house is in essence all done, except for the front, and according to Mr. Craven, the Zoning Administrator won't call the house completely finished until the front of the house is sided which probably left the door wide open to never finishing the front siding of the house. Mr. Hackerott showed pictures of the junk pile in back of Mr. Craven's house and explained that there are two piles, with one being a burn pit that allows the owner to remove everything from the house that was damaged and push it into the pile to burn. He explained that according to Mr. Craven, the owner allows his friends to bring their old couches and once it gets piled up they light it to burn. He stated that the second pile is all concrete and rip rap and this is what Mr. Craven sees from his backyard.

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In addition, he reported that there is an old trailer home and a camper on the neighbor's property and according to Mr. Craven, the property owner lives in the basement of the house and his daughter lives in either the trailer house or the camper. He said that according to Mr. Craven the zoning is allowing the second house to be occupied because the main house is not considered complete. He said that there may need to be some kind of zoning code enforcement and he is unsure if the property is in the jurisdiction of the County zoning or the City zoning. Chairman Schmidt closed the hearing at 11:18 A.M. Motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$175,759. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-34 Joyce Dvorak, 421 North 7th Street, Pierce
Machmullers Addition E 84 Ft Lot 2, Blk 3

Commissioner Schmidt opened a hearing at 11:23 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read and the pictures were reviewed. County Assessor Jeff Hackerott reported that he completed an exterior inspection on July 1, 2016. He stated that the house was built in 1900 and is a rental property that is reasonably well maintained. He explained that he is unsure of what has happened to the garage because the assessment record has a photo taken in July, 2014 which shows the garage being okay; however, during his recent review the West door of the double door garage is covered with plywood. He stated that the garage is not perfectly square and the sills are giving out from termites or rot and the roof sags noticeably on the East side. He reported that the garage is used for storage only and not for vehicles; but, it is still a functional garage. He stated that the house fits in well with the neighborhood and the home is occupied. Chairman Schmidt closed the hearing at 11:26 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2016 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-35 Kevin and LaVonne Harrom, 1603 Sheridan Drive, Norfolk
College View Subdivision Lot 6, Blk 3

Chairman Schmidt opened a hearing at 11:27 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form and attachment were read. County Assessor Jeff Hackerott reported that he reviewed the property with Mr. Harrom on June 30, 2016. He explained that the house is ranch-style, was built in 1979, has three bedrooms, 1 $\frac{3}{4}$ bathrooms, living room, and a step-down family room with a fireplace. He reported that the basement has two nonconforming bedrooms, a 3/4 bathroom, and a pantry area. He said that there are some issues on the outside of the home with regard to condition because the masonry is pulling away from the house and there is approximately a three-quarter inch gap between the brick and the framed part of the house. He stated that the house has the original vertical siding that is showing signs of water damage. Chairman Schmidt closed the hearing at 11:30 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$167,093. Roll call vote Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-36 Kelly and Deborah Stewart, 2401 Belmont Drive, Norfolk
Western Heights First Platting Lot 18, Blk 2

Chairman Schmidt opened a hearing at 11:38 A.M. Deborah Stewart appeared at the hearing and testified that they recently refinanced their property and had an appraisal completed. She explained that the appraisal is lower than the 2016 property valuation. She stated that she spoke to an employee in the Assessor's office who explained that the valuation is between 92% and 100% of market value; therefore, she is requesting that the valuation be set at 94% of the appraised value. County Assessor Jeff Hackerott stated that he reviewed the property with Mr. Stewart on June 29, 2016. He said that the house is located on a cul-de-sac and is a ranch style home with three bedrooms and 1 $\frac{3}{4}$ bathrooms on the main floor. He stated that the basement has a nonconforming bedroom, a family room, and a half bathroom. He reported that the house is very typical for the neighborhood and has a shed in the backyard. Mrs. Stewart reported that the appraised value is \$135,000 and that new vinyl siding was put on the house after a hailstorm and a new roof was also put on at an earlier time when it was damaged from a hailstorm. Chairman Schmidt closed the hearing at 11:43 A.M. Motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$135,770. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization recessed at 4:02 P.M. to Tuesday, July 12, 2016.

County Clerk Nancy Scheer

Ron Schmidt, Chairman
County Board of Equalization