

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 10, 2020

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

Advance notice of meeting was published in the Friday, July 3, 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 and Ron Schmidt, County Assessor Jeff Hackerott, and Deputy County Clerk Nancy Scheer.
Absent: Commissioner Troy Uhlir.

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

Hearings were conducted on property valuation protests as follows:

Protest #2020-130: Khim Lim, 1915 West Prospect Avenue, Norfolk
Westridge Hills Third Addition Lot 6, Blk 2

Chairman Ohl opened a hearing at 9:02 A.M. Khim Lim attended the hearing and questioned why the valuation keeps going up because he protests the increase almost every year. He explained that one year the valuation increased almost \$17,000, but last year the valuation decreased. He reported that he didn't do anything to the house. Mr. Lim said that the house located west of his property on Westridge Drive is valued lower and has almost 2,800 square feet compared to his house which is 1,955 square feet. He explained that the house on Westridge Drive had a fire and is being re-built. He said he spends more hours in his donut shop than in his house. Chairman Ohl reported that the house located on Westridge Drive was valued at \$262,045 in 2019. County Assessor Jeff Hackerott reported that the assessment record reflects 2,048 square feet on the main floor and the basement is not all finished. He stated that he inspected the property on July 6, 2018 with Mr. Lim. Mr. Lim testified that he has not made any changes in the basement and County Assessor Jeff Hackerott replied that no changes were made to the basement finish on the assessment record. Mr. Hackerott reported that the house was built in 2013 and is the newest in this neighborhood. He explained that the valuation increases were made to stay current with the market. Chairman Ohl closed the hearing at 9:09 A.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2020 property valuation. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-131: Riverpoint Properties LLC, 301 North 4th Street, Norfolk
PT SW1/4 SE1/4 22-24-1 Tract 1.38 AC

Chairman Ohl opened a hearing at 9:02 A.M. Russell Wilcox was present at the hearing and testified that the subject property was on the market through the multiple listing service for three months and he purchased it at a cost of \$225,000. He said that the purchase price was commensurate with the building condition since it is rough inside and needs improvements. He reported that since the property was purchased, a portion of the parking lot has been re-done, a portion of the heating and air conditioning system was upgraded, and some painting was done. He said that they are working on getting tenants in the buildings. Mr. Wilcox stated that he has an expectation that in the future the valuation will increase; however, he wanted the 2020 valuation closer from a market perspective. He testified that his intention is to make the property worth more. He testified that the listing price started at \$419,000. He reported that Reliable Electric and Wacker Home Improvement will continue to rent portions of two different buildings. He explained that rents are below current rental rates. Mr. Wilcox stated that the electrical for all the buildings is tied together and there is one water line for the entire property. He testified that the lot to the south is owned by the Vehicle Parking District and there is only 20 feet between the building and the Vehicle Parking District lot with no easement in between. County Assessor Jeff Hackerott confirmed the purchase price of \$225,000. Chairman Ohl closed the hearing at 9:27 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2020 property valuation at \$225,000. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-132: David and Patricia Sloderbeck, 108 North 5th Street, Newman Grove
Railroad Addition Pt S1/2 Lot 4 & N 35 Ft Lot 5, Blk 3 (Carroll Anderson Lot Split-Tract 4) - 2011

Chairman Ohl opened a hearing at 9:30 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information on the protest form. County Assessor Jeff Hackerott reported that he spoke with Mrs. Sloderbeck who advised that only 400 square feet in the basement is finished and the County Assessor's record reflects 900+ square feet of basement finish. He reported that he has an appointment to inspect the property with the owners. Chairman Ohl closed the hearing at 9:32 A.M. Motion was made by Schmidt and seconded by Ohl to table the protest. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-133: Carolyn Vahle, 1316 Regency Circle South, Norfolk
Andrews Regency North Easterly 3 Ft Lot 5A & All Lot 5B (Tract Two - Hams Lot Boundary Change)

Chairman Ohl opened a hearing at 9:32 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the letter submitted with the protest form. County Assessor Jeff Hackerott reported the property is a townhouse that was built in 2002 with 1,990 square feet on the main floor and the 50% of the basement is finished. He explained that the subject property is one of the nicest and newest townhouses in the City of Norfolk and the valuation appears equitable with other townhouses in the neighborhood. Mr. Hackerott said the protestor's comments are about homestead exemptions and the County doesn't approve or deny homestead exemption applications based upon income. He stated that his office had an appointment in July, 2009 to inspect the inside of the property and the owner cancelled the appointment because she didn't want the Assessor's staff inside the house saying that the County had all the information for assessing the house. Chairman Ohl closed the hearing at 9:36 A.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2020 property valuation. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-134: Robert and Lynn Hans, 1701 Hilltop Drive, Norfolk
Western Heights Fourth Platting Lot 1, Blk 15

Chairman Ohl opened a hearing at 9:38 A.M. Chairman Ohl stated that the owner submitted an appraisal of the property with his protest. Robert Hans appeared at the hearing and testified that he has owned the property for about 10 years. He stated that he replaced four windows and installed an egress window in a basement bedroom; however, not many other improvements have been made to the house. He testified that the house has the original furnace and air conditioner. County Assessor Jeff Hackerott explained that the appraisal submitted by the owner was completed on June 8, 2020 and indicates a value of \$149,000. Mr. Hans said that the prior assessed valuation was \$141,999,

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which is 95.3% of the current appraisal. He stated that he would be satisfied if the valuation could be left at the prior year's amount. Chairman Ohl closed the hearing at 9:40 A.M. Motion was made by Schmidt and seconded by Ohl to consider the appraisal submitted by the owner and set the 2020 property valuation at \$141,999. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-135: Ron and Barbara Forslund, 3703 Lakeview Drive, Norfolk
Lake View Terrace Lot 7 (10-23-1)

Chairman Ohl opened a hearing at 9:43 A.M. Barbara Forslund was present at the hearing and explained that she is comparing the valuation of her home to the house located south of her property. She reported that the houses were built within two years of each other and the neighbor's house is larger, has more updates, and is valued lower. County Assessor Jeff Hackerott explained that he reviewed the subject property with the owner on June 15, 2015 and the house is built on a crawl space due to the high water table in the area. Ms. Forslund testified that her house has one bathroom compared to 2.5 bathrooms in the neighbor's house. She stated that the neighbor's house has a complete front brick façade and her house has a half brick façade on the front. She explained that her neighbor's house has a remodeled kitchen and her house is almost the same as when built. In addition, she reported that her house was built in 1977 and the neighbor's house was built in 1975. Ms. Forslund testified that both houses are ranch style, each one has a two-car garage, and the lot sizes are identical. She said that the house located at 1109 Sherwood Road sold in 2019 for \$150,000 which figured out to \$91/square feet versus her house which is valued at \$126/square feet. She stated that she needs to be coached on how houses are valued and Commissioner Schmidt replied that the Assessor's office would be able to explain the valuation process. Chairman Ohl closed the hearing at 9:47 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2020 property valuation at \$174,932. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-136: Clark Froehlich, 1811 Koenigstein Avenue, Norfolk
Bel-Air Heights Lot 6, Blk 1

Chairman Ohl opened a hearing at 9:02 A.M. Clark Froehlich was present at the hearing and submitted written documents. He reported that the 2020 valuation is \$303,000; whereas, the assessments for the neighboring properties is lower. He stated that the properties are all comparable townhouses. He stated that he purchased his townhouse five years ago for \$257,500 and during the last five years his valuation has increased \$78,000; whereas, the neighbors' property valuations have increased less than \$60,000. Mr. Froehlich reported that the best comparable property is 2337 Campbell Drive located next door to his townhouse. He explained that the square footage is very similar; but, the valuation is \$50,000 less than his townhouse. He reported that the townhouse located across the street sold for \$214,000 several months ago. He testified that all the owners pay the same Homeowner Association fees. He stated that he has owned property for 38 years and never protested the value. Mr. Froehlich said that when he purchased the property in 2015 it was assessed for more than the purchase price. Commissioner Schmidt said that this would have been an opportune time to protest the valuation and Mr. Froehlich replied that he received a letter from the County Assessor stating that he could go to St. John Lutheran Church and he went to discuss the proposed assessment; but, the assessment was between \$270,000 and \$280,000, which was way above the purchase price. He said that the valuation for his property has increased faster than his neighbors; so, he asked that his property valuation be reduced to \$275,000. County Assessor Jeff Hackerott reported that Mr. Froehlich's townhouse was built in 1986 and has 4,100 square feet on the main floor and 85% finish in the basement. He confirmed the purchase price in May, 2015 at \$257,500. He explained that many of the townhouses have the same basic design and curb appeal; but, the differences are in size and age. Mr. Hackerott reported that the townhouse located next to Mr. Froehlich's property at 2337 Campbell Drive is 80 square feet smaller. Mr. Froehlich reported that the townhouse located at 2335 Campbell Drive sold three to four years ago and the valuation is between \$75,000 and \$80,000 less than his property. Mr. Hackerott reported that 2335 Campbell Drive has 1,600 square feet on the main floor and less than 50% of the basement is finished. In addition, he stated that the assessment record for 2337 Campbell Drive has the basement listed as rec finish; so, that is one reason the values differ. He explained that Mr. Froehlich's townhouse is one of the biggest in the neighborhood. Mr. Froehlich reported that his townhouse has 2 bedrooms on the main floor and the room in the basement doesn't have a closet; so, it shouldn't be classified as a bedroom. He testified that there are 1 $\frac{3}{4}$ bathrooms on the main floor and $\frac{3}{4}$ bath in the basement. He also stated that the basement is not 100% finished because there is a big storage area that has block walls, with a big living area with ceiling and carpet, $\frac{3}{4}$ bath, and one finished room with no closet. Mr. Froehlich reported that he shares a common wall with 2341 Campbell Drive. He explained that the property is rented; so between the taxes, insurance, and Homeowner Association fees, he nets about \$4,000 annually. Mr. Hackerott requested an opportunity to complete an inspection of the basement to make sure that the assessment record is correct. Chairman Ohl closed the hearing at 10:02 A.M. Motion was made by Schmidt and seconded by Ohl to table the protest. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-137: BankFirst, 100 North 13th Street, Norfolk
Haases Suburban Lots Pt Lots 5 & 6 & Pt S1/2 Lot 7, Blk 6

Chairman Ohl opened a hearing at 10:03 A.M. Clark Froehlich appeared at the hearing and submitted a written document. He testified that BankFirst has three facilities and a parking lot in Norfolk. He stated that the valuation for the main bank has increased \$438,000. He said that there aren't comparable sales for a similar facility because it has a special use. He explained that the assessment for U.S. Bank decreased in 2017 and there was no increase in 2019 or 2020. Mr. Froehlich testified that the valuation for Elkhorn Valley's main bank increased \$29,000 or 1.7%, the valuation for Midwest Bank's main located increased \$68,000 or 6.9%, and the valuation for BankFirst's main location increased over \$400,000 or 24%. He said that the other banks would be comparable properties because they are all used for the same purpose. He said that the land value for BankFirst increased 53%, whereas the land value for the parking lot increased 30%, and the property across the street owned by Mike Meuret increased 32%. He reported that the main bank had a tenant on the third floor who paid a total of \$48,000 in rent in 2019; however, they moved out. Mr. Froehlich stated that they don't have any people interested in renting the third floor offices. He stated that there are many large commercial buildings currently for sale with very limited buyers. He said that a 24% valuation increase, on a commercial property that has limited access, seems excessive. County Assessor Jeff Hackerott explained that the reason for the valuation increase is the reappraisal of commercial properties. Chairman Ohl closed the hearing at 10:17 A.M. Motion was made by Schmidt and seconded by Ohl to table the protest. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-138: BankFirst, 100 North 13th Street, Norfolk
Bank of Norfolk Subdivision Lot 1 1.65 Ac

Chairman Ohl opened a hearing at 10:03 A.M. Clark Froehlich appeared at the hearing and submitted a written document. He testified that BankFirst has three facilities and a parking lot in Norfolk. He stated that the land valuation for this property decreased 34%; but, the valuation for the building which is over 40 years old increased 141%. He expressed concerns that the building value can increase 141% when it has a very limited use. He explained that this property is located along Benjamin Avenue which will be undergoing construction during the next two years, so there will be limited access to the bank or they may even lose the building. He said that one proposal from the City of Norfolk provides that the bank building will be removed and another proposal provides for a loss of land. He stated that it is difficult to understand why the building valuation would increase when these factors are considered. Mr. Froehlich reported that this bank location was closed for two months this year and if the COVID pandemic heats up, the facility will possibly be closed again. County Assessor Jeff

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Hackerott explained that the reason for the valuation increase is the reappraisal of commercial properties. He stated that the County is not aware of any negotiations with the City of Norfolk regarding this building. Mr. Froehlich reported that one option suggested by an Advisory Committee was a roundabout, which would come through their bank location. Mr. Hackerott requested that his office be apprised of construction details as they occur, especially if property condemnation occurs. Mr. Froehlich replied that the City wanted to start utility work this summer. He stated that another option is installation of islands which would destroy access to their property. He asked if the County was devaluing the land so it could be purchased at a lower price by the City of Norfolk or condemned. Mr. Hackerott replied that the City would be required to have three different fee appraisals for condemnation. He explained that the County was not aware of potential condemnation before adjusting the land valuation. Chairman Ohl closed the hearing at 10:17 A.M. Motion was made by Schmidt and seconded by Ohl to table the protest. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-139: BankFirst, 100 North 13th Street, Norfolk
Bank of Norfolk Subdivision Lot 1 1.65 Ac

Chairman Ohl opened a hearing at 10:03 A.M. Clark Froehlich appeared at the hearing and submitted a written document. He testified that BankFirst has three facilities and a parking lot in Norfolk. He stated that the valuation for the parking lot which is located north of the main bank building increased 34%. He explained that even if the bank tried to sell this parking lot, the City of Norfolk would probably not give anyone a curb cut to obtain access to the lot because 13th Street is very busy. He explained that with the current projected valuation increases for all properties, he anticipated that the real estate taxes could increase by \$12,000, which is a large impact for a small business. County Assessor Jeff Hackerott explained that the reason for the valuation increase is the reappraisal of commercial properties. Chairman Ohl closed the hearing at 10:17 A.M. Motion was made by Schmidt and seconded by Ohl to table the protest. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-140: Dakan LLC, 110 Benjamin Avenue, Norfolk
Andrews Regency Lot 2 .97 Ac

Chairman Ohl opened a hearing at 10:32 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information on the protest form. County Assessor Jeff Hackerott explained that the subject property is a dental office. He said that he doesn't have any information on the Benjamin Avenue street widening project; but, that will be taken into consideration when it happens. He stated that the valuation increase for the building is 13%. He reported that the land valuation is equalized with the commercial lots in this area. Chairman Ohl closed the hearing at 10:35 A.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2020 property valuation. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-141: Jake Cox, Lynn & Sons GW Foods, Inc, 810 West Norfolk Avenue, Norfolk
Coxs Addition Lot 1

Chairman Ohl opened a hearing at 10:25 A.M. Jake Cox appeared at the hearing and explained that the subject property is the Dollar General store which is on the east end of a strip mall. He stated that there are four bays that are adjacent to each other and the two bays on the outside have 9,000 square feet and the two middle bays each have 4,500 square feet. He testified that the valuation for the Home Health Medical building, which has 9,000 square feet, increased from \$355,458 to \$420,346. He reported that the two center bays are Spirit Center whose valuation increased \$4,720 and Uncle Jarroll's whose valuation decreased \$67,412. Mr. Cox said that the two middle bays are adjacent to each other and are the exact same size, yet there is a difference in valuation of over \$70,000. He testified that the valuation for his property increased \$216,475 compared to the value of Home Health which only increased \$64,888. He reported that these two bays are exactly the same size and the interior finishes are almost identical with the same number and size of bathrooms. He questioned how four different properties that are adjacent to each other vary so much in valuation. Mr. Cox stated that he spoke with the appraiser who advised that he would recommend an adjustment of the land value from \$196,362 to \$56,103 so it was more comparable to the valuation of the Home Health property. He expressed concerns that the valuation for the Uncle Jarroll's property decreased significantly. Chairman Ohl closed the hearing at 10:29 A.M. Motion was made by Schmidt and seconded by Ohl to change the 2020 property valuation to \$430,780. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-142: James B. Stover, 2008 Alaska Avenue, Norfolk
College View 6th Addition Lot 5-R, Blk 11

Chairman Ohl opened a hearing at 10:47 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information on the protest form. County Assessor Jeff Hackerott stated that this house is located on Alaska Avenue which formerly was a dead end

street; however, the street opened when the property west of the dead end street was developed into housing. He reported that this ranch style house was built in 1998 and has 1,400 square feet on the main floor. He said that the basement is predominantly finished and has a two-car garage. Mr. Hackerott explained that this house is located on the edge of an existing development; so, all houses located to the west are newer and the majority are larger. He said that there is a big difference in age and size between the original development and the new development. He reported that the owner purchased the house in 2013 for \$196,900. Chairman Ohl closed the hearing at 10:50 A.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2020 property valuation. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-143: Steve Obst, 54689 Chardan Drive, Norfolk
Chardan Acres Third Addition Lot 5 4.39 Ac (7-23-2)

Chairman Ohl opened a hearing at 10:52 A.M. Steve Obst was present during the hearing. County Assessor Jeff Hackerott explained that Mr. Obst submitted written information comparing the valuation of his property with other homes in the subdivision concluding that the valuation of his house far exceeds the value of other houses. He reported that the houses were all built since 2001 and that one parcel has a shouse. He explained that most of the houses are ranch style and most of the parcels have a detached pole shed. Mr. Hackerott stated that the valuations in this subdivision range between \$300,000 and \$400,000. He said that the property was inspected by the County Assessor's staff in 2016 and the basement is two-thirds finished. Mr. Obst reported that his home and shed are very comparable to the other houses and buildings in the subdivision. He stated that his home is a little larger than some of the other houses, and he is comparing the valuation to other houses in the subdivision. He said that the most comparable property is owned by Heather Oltmanns and is valued at \$373,262 and his is valued significantly higher. Mr. Obst stated that the inside of his home is very comparable to other houses and when he built his house he didn't use anything expensive because he wasn't looking for something fancy. He asked that the valuation for his property be set closer to other properties in the subdivision. Chairman Ohl closed the hearing at 11:00 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2020 property valuation at \$417,300. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-144: Jason Goodell, 610 Valley Road, Norfolk
Country Knolls Lot 8, Blk 1

Chairman Ohl opened a hearing at 11:06 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that he met with Mr. Goodell in his office in June. He said that a staff member attempted to complete an interior inspection on July 6, 2020; however, he was only able to complete an exterior review and take pictures. He explained

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that the ranch style house with a two-car garage was built in 1982 with 1,300 square feet on the main floor. Mr. Hackerott stated that the basement is predominantly finished and is a typical styled home for the 1980s. He reported that the owner advised that no improvements have been made to the interior of the house. He explained that the house was purchased in 2016 from his mother for a price of \$135,000. Chairman Ohl closed the hearing at 11:08 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2020 property valuation at \$189,453. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-145: Steve Johnson, 1905 Mulberry Drive, Norfolk
Westwood First Addition Lot 5, Blk 3

Chairman Ohl opened a hearing at 11:12 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information listed on the protest form. County Assessor Jeff Hackerott explained that the house was built in 1993 and Mr. Johnson is the original owner. He reviewed the assessment listing which reflected that the home is a 1½ story house with a two-car garage and has 1,800 square feet on the main floor with three-fourths of the basement finished. He said that only a few houses recently sold in this area. He reported that the house located at 2000 Mulberry Drive sold in 2018 for \$246,000; however, it is a ranch style house that is 700 square feet smaller and doesn't have any basement finish. Chairman Ohl closed the hearing at 11:14 A.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2020 property valuation. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-146: Darin Epperly, 712 South 7th Street, Norfolk
Durlands Suburban Lots N 50 Ft E1/2 Lot 3

Chairman Ohl opened a hearing at 11:27 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the information listed on the protest form. County Assessor Jeff Hackerott reported that the house is a brick bungalow built in 1956 with almost 1,000 square feet on the main floor, with two bedrooms and 1¾ bathrooms. He reviewed the assessment listing which reflected that the basement is slightly less than half finished. He stated that there is no attached garage, only a car port. Mr. Hackerott said that his staff completed an exterior review of the property on July 15, 2020 and he completed an interior and exterior review on July 15, 2018. He stated that the owner advised that they have not remodeled or made updates to the house. He stated that the owners have lived in this house since September 2003 and paid \$79,250 at that time. Chairman Ohl closed the hearing at 11:30 A.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2020 property valuation. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-147: John Kubr, 1320 South 1st Street, Norfolk
Norfolk Junction Lot 19, Blk 2

Chairman Ohl opened a hearing at 11:30 A.M. John Kubr was present and explained that the County Assessor's staff member inspected the property and took pictures during the first week in July. He said that he purchased this property several years ago, tore down the house, and paved the lot for his car sales business. County Assessor Jeff Hackerott confirmed that the owner purchased the property in 2007 for \$25,000, tore down the house the following year, and paved almost the entire lot with concrete. He stated that Mr. Kubr owns the adjacent lot located to the north which he uses for his auto sales business. He reported that the property is zoned commercial and is being valued as commercial. Mr. Kubr explained that the City of Norfolk would not allow him to pave the lot to the fence line so the south portion is gravel. Chairman Ohl closed the hearing at 11:39 A.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2020 property valuation. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-148: John Kubr, 1320 South 1st Street, Norfolk
Pasewalks Addition SE1/4 Lot 5, Blk 3

Chairman Ohl opened a hearing at 11:39 A.M. John Kubr appeared at the hearing and testified that he purchased this property in 1978 and the only updates were new windows installed about five years ago. He said that no other interior updates were made and that the house is being rented in the range of \$525 to \$565 per month. County Assessor Jeff Hackerott reported that the house is one story with an attic and has slightly over 1,000 square feet on the main floor. He stated that his staff member reviewed the exterior of the property on July 6, 2020; but, didn't make contact with the tenant for an interior inspection. Chairman Ohl closed the hearing at 11:42 A.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2020 property valuation. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-149: John Kubr, 1320 South 1st Street, Norfolk
Dorsey Place E 37.5 Ft Lot 8, Blk 7

Chairman Ohl opened a hearing at 11:42 A.M. John Kubr was present at the hearing and testified that the renters were hard on the house. He said that a contractor completed some work on the roof of the house and their work wasn't very good; so, the roof developed some leaks and is starting to fall in. He reported that the foundation of the house is in poor condition. He explained that he plans to demolish the house; but, at the current time he doesn't have a time frame to complete the demolition. He said that, since the parcel is zoned commercial, there is no practical use for the property since it is too small. Commissioner Schmidt asked if the house is occupied and Mr. Kubr replied no. County Assessor Jeff Hackerott reported that the house is a bungalow style built in the 1930s and his staff member inspected the property on July 2, 2020 and took pictures. He confirmed that the lot is zoned C-3, the house is not occupied, and needs improvements. He explained that the property is a non-conforming use for residential in a commercial zone; but, as soon as the house becomes vacant the owner is almost never allowed to return it to residential use. Chairman Ohl closed the hearing at 11:45 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2020 property valuation at \$9,857. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-150: John Kubr, 1320 South 1st Street, Norfolk
Western Town Lot Companys First Addition Lot 1, Blk 8

Chairman Ohl opened a hearing at 11:45 A.M. John Kubr appeared at the hearing and reported that the last tenant died in the house and was very secretive. He explained that the interior condition of the house was very poor; so, his son and friends planned to make updates and live in it, but the City of Norfolk wouldn't allow updates. He reported that the house has been gutted inside leaving a shell and the outside is in poor condition. He said that he doesn't know what his short term plans are for the house. County Assessor Jeff Hackerott asked if the owner plans to continue renovations to the house and Mr. Kubr replied that he doesn't know what options he has for making updates. Mr. Hackerott stated that the electric meter has been removed; however, a portion of the interior has new drywall which is taped and mudded. Chairman Ohl closed the hearing at 11:48 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2020 property valuation at \$38,975. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-151: John Kubr, 1320 South 1st Street, Norfolk
Western Town Lot Companys First Addition Lot 1, Blk 7 Less Pt to State

Chairman Ohl opened a hearing at 11:48 A.M. John Kubr attended the hearing and testified that the house is starting to deteriorate. He said that the roof and foundation of the house are good; but, he uses the house for storage. He stated that since the house is only used for storage he hasn't done any updates. He said that the lot is too small for a commercial building. He concluded that he owns several other properties in town and isn't disputing the valuations of them; so, he isn't protesting the values on all the properties he owns but only on the ones which he thinks increased too much. Chairman Ohl closed the hearing at 11:56 A.M. Motion was made by Schmidt and seconded by Ohl to set the

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2020 property valuation at \$16,675. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-152: Granville Custom Homes, Inc., 4514 Howard Boulevard, Columbus
Arbor View Subdivision Lot 8, Blk 2

Chairman Ohl opened a hearing at 12:07 A.M. No one attended the hearing to provide verbal testimony. Chairman Ohl read the information on the protest form. County Assessor Jeff Hackerott reported that this lot has paving in front of 95% of the lot; however, there are no water or sewer utilities. He reported that he spoke to the property owner, Steve Ramaeker, who confirmed that he doesn't intend to complete the paving and utilities on this lot until other lots that he owns are developed. Mr. Hackerott also reported that the lot is almost completed covered with trees so the owner must incur additional expense to clear trees before being developed. He said that the lot is valued similar to other lots which have paving and utilities. Chairman Ohl closed the hearing at 12:11 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2020 property valuation at \$3,515. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-153: Granville Custom Homes, Inc., 4514 Howard Boulevard, Columbus
Arbor View Subdivision Lot 9, Blk 2

Chairman Ohl opened a hearing at 12:07 A.M. No one attended the hearing to provide verbal testimony. Chairman Ohl read the information on the protest form. County Assessor Jeff Hackerott reported that there are no paving, water, or sewer utilities to this lot. He reported that he spoke to the property owner, Steve Ramaeker, who confirmed that he doesn't intend to complete the paving and utilities on this lot until other lots that he owns are developed. Mr. Hackerott also reported that the lot is almost completed covered with trees so the owner must incur additional expense to clear trees before being developed. He said that the lot is valued similar to other lots which have paving and utilities. Chairman Ohl closed the hearing at 12:11 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2020 property valuation at \$3,515. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

Protest #2020-154: Granville Custom Homes, Inc., 4514 Howard Blvd, Columbus
Arbor View Subdivision Lot 10, Blk 2

Chairman Ohl opened a hearing at 12:07 A.M. No one attended the hearing to provide verbal testimony. Chairman Ohl read the information on the protest form. County Assessor Jeff Hackerott reported that there are no paving, water, or sewer utilities to this lot. He reported that he spoke to the property owner, Steve Ramaeker, who confirmed that he doesn't intent to complete the paving and utilities on this lot until other lots that he owns are developed. Mr. Hackerott also reported that the lot is almost completed covered with trees so the owner must incur additional expense to clear trees before being developed. He said that the lot is valued similar to other lots which have paving and utilities. Chairman Ohl closed the hearing at 12:11 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2020 property valuation at \$3,515. Roll call vote: Ayes, Ohl and Schmidt. Nays, none. Absent, Uhlir. Motion carried.

The Board of Equalization recessed at 12:19 P.M. to Tuesday, July 14, 2020 at 9:00 A.M.

ATTEST:

Nancy Scheer
Deputy County Clerk

Christian Ohl, Chairman
County Board of Equalization