

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 13, 2016

The Board of Equalization of Madison County, Nebraska met at 8:30 A.M.

Advance notice of meeting was published in the Thursday, July 7, 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 the following property valuation protests:

Protest #2016-44 Jeanne Fry, 110 South 12th Street, Norfolk
Haases Suburban Lots N 60 Ft S 128 Ft Lot 1, Blk 7

Chairman Schmidt opened a hearing at 8:33 A.M. Jeanne Frey appeared at the hearing and testified that she purchased the property as a fixer-upper. She stated that it was one of the best fixer uppers in the area so she paid \$152,000 for it on March 21, 2016. She reported that it took 1½ months to clean the house and that she bought the property with the intent to restore it. She stated that when the house is restored it will be worth what she paid for it or even more. She reported that the shingles have been replaced. She stated that the sprinkler system doesn't work, and that the windowsill in the basement is rotted, some of the windows don't open and need to be replaced, some of the carpets are aged and showing wear, and the drive needs to be redone because it has a big crack all the way down it. She reported that the contractor is coming to put railings on the porch. In addition, she stated that she has problems with bats in the house. County Assessor Jeff Hackerott reported that he reviewed the property in July, 2015 with the previous owner and not many changes have been made to the house since the 1990s. Chairman Schmidt closed the hearing at 8:39 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$152,000. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-45 Della Strand, 54130 826th Road, Lindsay
NE1/4 17-21-3 160 AC

Chairman Schmidt opened a hearing at 8:43 A.M. Della Strand appeared at the hearing and testified that there is no building located on this parcel; therefore the building value should be removed. County Assessor Jeff Hackerott confirmed that there are no buildings located on this parcel. Chairman Schmidt closed the hearing at 8:43 A.M. Motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$870,762. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-46 Della Strand, 54130 826th Road, Lindsay
W1/2 NW1/4 35-22-3 80 AC

Chairman Schmidt opened a hearing at 8:42 A.M. Della Strand appeared at the hearing and testified that the valuation of her property is higher than the valuation for the parcel located south of the subject property which is irrigated. She reported that the SW¼ of Section 35 is irrigated and is valued the same as her dryland ground and, in her opinion, dryland should not be valued as high as irrigated land. County Assessor Jeff Hackerott reported that the subject property is a dryland 80 acre parcel and is planted to beans. He stated that the subject property is valued at \$5,815 an acre, which would make the market value \$7,953 per acre. He stated that the neighbor's property is valued at \$6,007 per acre. He explained that the difference between the two parcels is that the subject property has a lot of class I soils and the irrigated quarter located to the South has over 90 acres of class 3 and 4 soils. He said that the soil classifications on the two parcels are very different which affects the property valuation. Chairman Schmidt closed the hearing at 8:52 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 #2016-47 Daniel and Nancy Bauer, 55478 837th Road, Norfolk
Highview Acres W 78 Ft Lot 6 .60 AC (21-23-1)

Chairman Schmidt opened a hearing at 8:54 A.M. Daniel and Nancy Bauer appeared at the hearing. Mr. Bauer testified that he filed the protest because in his opinion the valuation was high compared to his neighbors. He stated that, in his opinion, the land should be valued at about half of the County's assessed value. He reported that the house located to the West of his property has the land valued at \$20,000 and the neighbor to the East owns ½ acre and it's valued at \$10,016, when his half-acre is valued at \$20,031. Mrs. Bauer testified that the neighbor has a brand-new house, but everything in their house needs work she stated. Mr. Bauer reported that they built the house in 1973. She stated that the house is to the point where it is used and abused and he probably should have protested the value before it increased to \$188,000 because when he compares his value to neighboring properties, his is higher. He reported that the property located to the West of him has a value of \$151,990, Lot 6 is empty, and Lot 5 is valued at \$81,474. Mrs. Bauer reported that the people living to the West of them purchased the house one year ago and added a new kitchen and the people living east of them have 3½ bathrooms compared to their one bathroom; so, there is no comparison. She stated that the house just isn't worth the amount valued and they would never be able to sell it for the assessed amount. County Assessor Jeff Hackerott reported that he reviewed the property with Mr. Bauer on July 7, 2016. He stated that the house is a raised ranch with three bedrooms and one bathroom on the main floor. He stated that a third garage stall was added to the house approximately 25 years ago and that a few years later living space was added above the attached garage. He reported that the basement is unfinished, a detached garage is located behind the house, and a screened porch is located on the back of the house. He stated that the valuation change was a 9% increase which was applied to all rural residential houses in the County. Mr. Bauer reported that Randy Tunink purchased the property located East of them from his mother and only paid \$76,000 and the house located on the West side of them was a private sale. Chairman Schmidt closed the hearing at 9:00 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$178,240. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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Protest #2016-48 Werner Blank, P.O. Box 548, Madison
Eastlawn Addition Lots 8 To 14, Blk 3 & Pt Vac St .60 AC

Chairman Schmidt opened a hearing at 9:03 A.M. Werner Blank appeared at the hearing and testified that the 2015 property valuation was set by the County at \$236,167 and he protested the valuation to the Board of Equalization and the value was adjusted to \$222,907. He reported that he appealed the County's valuation to the Tax Equalization and Review Commission and the County stipulated to a valuation of \$203,738. He stated that, in his opinion, there weren't any changes to valuations between 2015 and 2016; therefore, he requested that the 2016 valuation remain the same as 2015. County Assessor Jeff Hackerott stated that the information presented by Mr. Blank was accurate. Chairman Schmidt closed the hearing at 9:05 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$203,738. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-49 Greg Lubischer, 109 8th Street, P.O. Box 511, Humphrey
NW1/4 & Pt Vac Road on North 23-21-3 160 AC

Protest #2016-50 Greg Lubischer, 109 8th Street, P.O. Box 511, Humphrey
NE1/4 less PT to County 29-21-3 157 AC

Protest #2016-51 Greg Lubischer, 109 8th Street, P.O. Box 511, Humphrey
NE1/4 less PT to County 28-21-3 157.5 AC

Chairman Schmidt opened a hearing at 9:09 A.M. Greg and Dave Lubischer appeared at the hearing. Greg Lubischer testified that the valuation for this property is too high because they recently bought land and an appraisal was completed. He stated that if the assessed value mailed to him from the County is 69% of the market, then the valuation is way too high compared to the appraisal. He reported that several pieces of ground have sold and he questioned when the values are established. County Assessor Jeff Hackerott reported that sales data between October, 2012 and September, 2015 is used to establish the property valuations for agricultural land. Mr. Lubischer questioned if any sales information that he has after this date is mute and Mr. Hackerott responded that sales information after September, 2015 is not used in the analysis to establish the valuations for 2016. Chairman Schmidt explained that the information could be presented; however, the Board is limited on what information can be considered for the 2016 assessment. He stated that when they look at recent sales, they understand that the prices are declining; however, when the three-year average is analyzed, the values are not going down on a three-year average as much as last year. He explained that the valuation for this property and other agricultural property is established by using the three-year average of sales data. Mr. Lubischer inquired if the valuation for each parcel is set independently on its own and Mr. Hackerott responded that two market areas are established in the County and the market area in the northern part of the County is about two miles south of the Elkhorn River and follows the river throughout the County. Commissioner Schmidt explained that the valuations are equalized with properties that have similar soil types. Mr. Lubischer stated that the appraisal completed on this property will be out of date next year. He reported that land located across from Vertis Nathan sold to Dick Zach for \$8,300 an acre in 2016 and they own land within one mile of this property. He stated that the worst farm that they recently purchased was in the spring of 2016 and they paid \$6,500 an acre for the property. County Assessor Jeff Hackerott reported that the subject property is valued at \$6,320 an acre which would make the market price of the property at \$8,400 an acre. He explained that the parcels are planted to beans and corn. Mr. Lubischer testified that there is no water on these farms and no irrigation potential because they dug several test holes. He stated that if the farms were irrigated, the valuations may be okay; however, they will never be able to irrigate these farms. Mr. Hackerott explained that the valuations vary because of the different soil types on the parcels. He reported that all the parcels are dry land and are located in an area where no one has been able to get water for irrigation. He explained that several years ago they assessed land that had irrigation potential differently; however, with the moratorium in place by the Natural Resources District the County does not adjust the valuations on dry land farms that may have irrigation potential. Mr. Hackerott stated that the appraisal submitted by the owner was a collateral analysis for loan purposes done through Farm Credit and the appraisers only look at one year of sales. He explained that the difference between the appraisers analysis of valuation is that one year of sales was used and the County is required to use an average of three years of sales. Chairman Schmidt closed the hearing at 9:24 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 #2016-52 Vernon and Joan Hansen, 1607 Bel Air Road, Norfolk
Bel-Air Addition Lot 18, Blk 1

Chairman Schmidt opened a hearing at 10:16 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 spoke to Mr. Hansen in the office during June and that the staff tried four times to set up an appointment for physical inspection of the property; however, no contact was made with the owner and no interior inspection was completed. He reported that the house is all brick ranch style which was built in 1967 and has 1,690 square feet on the main floor. He explained that the majority of the basement is finished and that the house is one of the older homes in the Bel-Air Addition. Chairman Schmidt closed the hearing at 10:18 A.M.

Vernon and Joan Hansen came to the meeting at 10:27 A.M. and Chairman Schmidt opened another hearing. Mr. Hansen testified that they have a house with a veneer brick and in places along the ground and higher up the brick is breaking off, so there are spots that look bad. He stated that the railings on the house are very rusty and should be cleaned and painted. He reported that on the back porch there are at least three or four planks that are getting pretty rotten even though they aren't rotten enough to fall through, but it wouldn't look good if they would try to sell it. He reported that the railing on the corner of the back porch is rotted out on the post. Mr. Hansen explained that on the side door, back door, and front door the storm door has a glass in it and the heat has worn the finish on the wooden inside door and bleached it out and it looks bad. He reported that the house has a galley kitchen which is about 40 years old and some of the cupboard doors are all nicked up. He stated that the dishwasher doesn't work and the floor is in bad shape by it. He said that there is a crack in the seam in two different places on the kitchen floor and the bathroom floor is the same way with a crack. He reported that the ceiling is textured and around the light fixtures the ceiling is flaky and there are stained spots. He stated that the house has the original drapes, carpet, and windows that were in the house when they bought it over 30 years ago. County Assessor Jeff Hackerott reported that a staff member tried to do an interior inspection in October, 2015; but, was unable to make contact with the owners. Chairman Schmidt stated that the County would like to have someone from the Assessor's office come into the house to verify the information they are presenting. Mr. Hansen explained that they live in the house the way it is because they were both raised in old farmhouses and everything is better than what they had. He stated that he lived in a big old two-story farmhouse and when he was raised snow drifts would even come in the windows. He said that if they wanted to sell it there would probably be a lot of people who would come through the house and they wouldn't like the looks of it or would have to change things. He said that people who don't do something with a house for years don't keep up with the current look.

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Commissioner Prauner asked if any houses in their neighborhood were selling and Mr. Hansen responded that a house across the street sold and another house has been listed for sale for almost a month and hasn't sold. Mr. Hackerott reviewed the assessment listing during the hearing. He reported that sales of houses in this neighborhood range between \$160,000 and \$206,000 and that the sale prices average between \$112 and \$116 per square foot and the subject property is valued at \$110 per square foot so the current valuation is comparable to the sales. Mr. Hansen explained that the house next to them and the house across the street have older people living in them and none of them fix their houses up, but almost everyone else along the street goes in every year and fixes something in their houses and then they sell the house. He reported that one of the houses was owned by Elkhorn Valley Bank and the bank fixed it and the people who bought it moved in and made more changes to their style. He said that the person who lives across the street has someone almost every year come in and improve something. Mrs. Hansen showed pictures of different issues with the house on her camera. Chairman Schmidt closed the hearing at 10:37 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 #2016-53 Leslie Fanta, 1211 Blue Stem Circle, Norfolk
Meadow Ridge - Phase 1 4th Addition Lot 1, Blk 2

Chairman Schmidt opened a hearing at 9:29 A.M. Dale and Leslie Fanta appeared at the hearing. Mr. Fanta testified that in 2014 there was a push to get all the valuations in the City of Norfolk updated and at that time there valuation was at the top of the list when compared with neighboring properties. He submitted a document listing the square foot assessed valuation for other houses located in their neighborhood for the years 2013 through 2015. He stated that the range of values is too significant and that during the re-evaluation process it would seem that a range of 10 cents to 15 cents per square foot would be more acceptable. He reported that the 2016 valuation is \$2.86 per square foot and a similar property is valued at \$2.35 per square foot. Chairman Schmidt asked if the basement of the house was finished and Mrs. Fanta responded that it was mostly finished. Mr. Fanta stated that the house at 1207 Blue Stem Circle was a recent sale and the value of that property is even less than their property. County Assessor Jeff Hackerott confirmed that the home located at 1207 Blue Stem Circle sold in January, 2016 for \$227,000. Mrs. Fanta asked if the valuations were based upon exterior inspection of the properties and Mr. Hackerott responded that a number of the houses had interior inspections. Mrs. Fanta stated that the appraisal process should include some type of point system and then when there are other factors inside the home, such as marble countertops, the County could tell the owners exactly how the evaluation was determined instead of some ambiguous statement that there are a lot of factors used to determine the valuation. She stated that the County has facts from the homeowners, so she also wants facts from the County. She stated that if the County used a point system, then the County could explain to her why her house is assessed at a certain value and why a neighboring house is assessed at a different value. Commissioner Prauner stated that the County's assessment process is very similar to this if a representative is able to get inside each house. He stated that owners do not have to let the County inside the home; however, it is probably a detriment if an interior inspection is not completed because the County has to make assumptions on what is inside the house. Mrs. Fanta stated that the initial valuation established on their property had nothing to do with the interior of the house. She explained that they haven't made any improvements to the house except finishing half of the basement. County Assessor Jeff Hackerott reported that he reviewed the property with Mrs. Fanta on June 11, 2016. He explained that the house has two bedrooms and two bathrooms on the main floor. He stated that the basement is predominantly finished with two bedrooms, a full bathroom, a family room, and several unfinished areas. He reported that the house has vinyl siding, no custom cabinets, or granite countertops, and is very typical for the neighborhood. Mrs. Fanta stated that based on the Assessor's report, the valuation of their property is too high. Chairman Schmidt closed the hearing at 9:40 A.M. Motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$203,892. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-54 Donna Slobodny, 205 South 15th Street, Norfolk
Koenigsteins Second Addition Lot 14, Blk 3

Chairman Schmidt opened a hearing at 9:58 A.M. Donna Slobodny appeared at the hearing and testified that the valuation increased \$12,000 on this property from the prior year and the house is in disarray. She stated that no remodeling has been done to the house except for repairs from the hailstorm which damaged the house. She reported that there is extensive termite damage throughout the main floor, basement, and upstairs of the house. She stated that even if she could get half of the valuation increase, she would be happy. She reported that her son and wife live in the house and they want to buy it and fix it up. She requested that the valuation be kept the same as the prior year. County Assessor Jeff Hackerott reported that he reviewed the property on July 11, 2016 with Mrs. Slobodny's daughter-in-law. He explained that the main floor has one bedroom and one bathroom, and that there is a very steep staircase leading to the second floor which has three bedrooms and no bathroom. He reported that the railing at the top of the stairs is gone and the biggest concern with the house is the termite damage. Mrs. Slobodny reported that the entire neighborhood has termite problems and that they treated the termites for several years and then her husband's health and money prevented them from continuing the termite treatment. Chairman Schmidt closed the hearing at 10:03 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$71,448. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-55 Neil Pfeifer, 1500 Clark Street, Norfolk
Glen Park Estates Addition Lot 11, Blk 1

Chairman Schmidt opened a hearing at 10:43 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form and attached letter were read. County Assessor Jeff Hackerott reported that he reviewed the property on July 7, 2016 with Mr. and Mrs. Pfeifer. He explained that the house is ranch-style and has three bedrooms, living room with a fireplace, and utility room. He explained that the Pfeifer's put an addition onto the back of their house in 2013 to accommodate their handicap son. He stated that the addition consists of a large utility room, a bedroom, and three-quarter bathroom on the main floor and that the basement area of the addition consists of two different bedrooms and a large exercise/weight room so that the handicapped child can complete physical therapy at home. Mr. Hackerott explained that the improvements made to the home were set up to accommodate their handicap son; however, it is technically not handicapped accessible. He stated that there is a lift installed in the house; but, there is no ramp to the front steps. He said that the handicapped son needs to go into the garage, get out of the car, and roll onto the metal plate of the lift to get into the house. He reported that when they added the addition onto the house they also did some renovation on the main floor including a new kitchen with granite countertops. He stated that the house has solid core doors which were probably not part of the original construction in 1977. He stated that there are wood-burning fireplaces on both the main floor and in the basement. In addition, he reported that there are ramps on the back of the house and a larger deck was added onto the house. Chairman Schmidt closed the hearing at 10:49 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$241,335. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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Protest #2016-56 Frank Barta, 1601 Clark Street, Norfolk
Jackson Heights Lot 1 & E 10.15 Ft Lot 2, Blk 2

Chairman Schmidt opened a hearing at 11:01 A.M. No one appeared at the hearing to offer verbal testimony. The letter submitted with the protest form was read during the hearing. County Assessor Jeff Hackerott reported that he reviewed the subject property in July, 2015. He stated that the house was built in 1980 and has 1,500 square foot on the main floor and also has three bedrooms, 1¾ bathrooms on the main floor, and that the kitchen was updated approximately 20 years old. He stated that the basement is mostly finished and is probably from the original construction. He stated that the basement consists of a family room, ¾ bathroom, nonconforming bedrooms, a fireplace with large brick surround, and one small unfinished room. He stated that the house is in very good condition. Chairman Schmidt closed the hearing at 11:04 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 #2016-57 Robert Klassen, 51338 400th Avenue, Lindsay
NW1/4 & N1/2 SW1/4 33-22-3 240 AC

Chairman Schmidt opened a hearing at 10:20 A.M. Robert Klassen was present and testified that he purchased the property on January 22, 2015. He said that this is a recent sale and is included in the sales data used by the County. He submitted an aerial photo of the property and a map which shows the areas that are planted. He asked if the County valued farmland at 74% of market price and Chairman Schmidt responded that the County sets the values between the range of 69% and 75% of the market value. He stated that Mr. Klassen's protest indicated that he paid \$7,200 per acre and this amount multiplied by 74% is \$5,328 per acre, making the total requested valuation at \$1,278,720. Mr. Klassen stated that the County's assessed value is \$1,370,621 and if this is divided by the 74%, the actual value would be \$7,717 per acre. He asked if he needs a County zoning permit to tile the property and Chairman Schmidt responded that the NRCS office would assist with this matter. County Assessor Jeff Hackerott reported that the subject property is 240 acres of dryland and the North half is planted in beans and the South half is planted in corn. He stated that the assessment record reflects spots for acres that need adjustments and there is also grass running through the parcel. He stated that there were bins which weren't valued much and a farm site that was removed, the ground has been leveled, and the area is now planted to crops. Mr. Klassen stated that farm site was listed as .74 acres. Chairman Schmidt closed the hearing at 10:27 A.M. Motion was made by Schmidt and seconded by Prauner to make no change to the 2016 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-58 Tony Alvarado, 2202 Fairview Drive, Norfolk
Western Heights Third Platting Lot 3, Blk 9

Chairman Schmidt opened a hearing at 11:13 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form and attached letter were read. County Assessor Jeff Hackerott reported that he reviewed the property with Mr. Alvarado on July 8, 2016. He explained that that the house is ranch-style, has three bedrooms and 1¾ bathrooms on the main floor. He stated that the basement has one-bedroom, ½ bathroom, and family room. He stated that Mr. Alvarado told him that he bought the house from an elderly gentleman who wasn't able to take care of the yard, so shrubs that were planted in front of the house were rolled up over the front windows of the house and the backyard was totally overgrown with trees and saplings. Mr. Hackerott reported that the shrubs in front of the house are now gone and some trees in the back have been removed and Mr. Alvarado plans to remove all the trees in the back yard. He stated that Mr. Alvarado has started making improvements inside the house including new carpet in the basement, and updates to the basement bedroom and bathroom. Chairman Schmidt closed the hearing at 11:18 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$143,678. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-59 Shaunda Rodriguez, 807 West Sandstone Court, Andover, KS 67002
Berry Hill 12th Addition Lot 3, Blk 2

Chairman Schmidt opened a hearing at 11:20 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 house was built in 2005 and has 2,800 square foot on the main floor. He stated that the basement is predominantly finished. He reported that the owners purchased the property in March, 2013 and paid \$504,000. He stated that the house has been vacant for 11 months and was listed on the market on January 14, 2016 for \$513,000. Chairman Schmidt closed the hearing at 11:24 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 and Prauner. Nays, Schmidt. Motion carried.

Protest #2016-60 Jaime Brandner, 2002 North 26th Street, Norfolk
Berry Hill 12th Addition Lot 3, Blk 2

Chairman Schmidt opened a hearing at 10:52 A.M. Jaime Brandner appeared at the hearing and presented pictures of different problems with their house. She pointed out the following issues with the house: 1) a crack in the basement ceiling that goes all the way across; 2) uneven pillars in the basement; 3) ceiling in an unfinished room in the basement; 4) rust in metal cabinets in the laundry room; 5) old counters in the master bathroom which are the original when the house was built in 2000; 6) unlevel spots in the basement which are covered with carpet; 7) stains in the Berber carpet in the basement; 8) old shade coverings in the rooms; 9) gaps in each of the bathrooms between the Formica countertop and the wall; 10) original carpet in the master bedroom; 11) original floor in the laundry room; 12) original carpet in the living room; and 13) original countertops in the kitchen. She reported that they bought the house two years ago. County Assessor Jeff Hackerott reported that the date of sale was January 20, 2014 for \$237,000; but, the deed was recorded in May 2014. He explained that the house has 1,800 square feet, is ranch-style, and was built in 2000. He reported that the basement is three-fourths finished, and the house has a two car attached garage. He reported that the house is very typical for the neighborhood. Chairman Schmidt closed the hearing at 10:58 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 #2016-61 Michael and Janell Finkral, 1711 Imperial Road, Norfolk
Imperial Heights Lot 6, Blk 1

Chairman Schmidt opened a hearing at 12:15 P.M. The written protest form was read. County Assessor Jeff Hackerott explained that he inspected the property on July 8, 2016 with Mr. Finkral. He stated that the main floor has two bedrooms, 1¾ bathrooms, and a dining room addition was added to the back of the house in 1989. He stated that the main floor has an odd floor plan with the steps to the basement dividing the living room in half. He reported that the basement has a nonconforming bedroom, family room, bar area with no water, and utility room. He stated that Mr. Finkral told him that he has the largest lot in the neighborhood because of the triangular shape which is narrow in the front and much wider in the back. Chairman Schmidt closed the hearing at 12:17 P.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$202,397. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-62 Don and Ann Bell, 37001 370th Street, Monroe NE
SE1/4 7-22-3 160 AC

Chairman Schmidt opened a hearing at 12:19 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. Commissioner Prauner explained that the owner wants the County to raise the road along this property. He explained that when Jess Reeves was a County Commissioner, the Creek was redirected so that it flowed along the County road. He stated that this parcel is good ground and didn't flood much this year. County Assessor Jeff Hackerott reported that the subject property is valued at \$6,545 per acre and is irrigated land. He stated that the 2015 valuation was appealed to the Tax Equalization and Review Commission and no change was made. He stated that the property has intermittent flooding, but this year approximately one-fourth of the farm is planted to corn and the majority is planted to beans. He stated that the parcel is all planted this year, but the crops are thin in some of the wet spots. Chairman Schmidt closed the hearing at 2:24 P.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 #2016-63 Steve Merrill, 1604 Clark Street, Norfolk
Jackson Heights Lot 4, Blk 1

Chairman Schmidt opened a hearing at 12:48 P.M. No one appeared at the hearing to offer verbal testimony. The letter submitted with the protest form was read during the hearing. County Assessor Jeff Hackerott reported that the property was purchased in 2008 for \$231,000. He stated that his staff attempted to set up an appointment with the owner several times; but he wasn't able to set up a time to meet for a review. He explained that the appraisal is for \$265,000 and the cost approach method lists the valuation at \$266,267. He stated that the County's value is \$270,542 for a difference of \$4,275. Chairman Schmidt closed the hearing at 12:52 P.M. Motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$268,267. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-64 Bill Blank, 902 East 3rd Street, P.O. Box 548, Madison
Tax Lots NE1/4 NE1/4 5-21-1 Pt Tax Lot 10 less Pt to State .92 Ac

Chairman Schmidt opened a hearing at 11:31 A.M. Bill Blank appeared at the hearing and testified that he is protesting the valuation of the concrete driveway. He stated that he thinks the evaluation is too high, but the County Assessor thinks it's all right. He stated that the simplest thing to do is to have one or all three Commissioners, come to the house and look at the driveway. He stated that the concrete is broke up in spots, there is some deterioration, some of the concrete is good, and some is bad. He said that some of the concrete is the same age as the house that was built in 1975. County Assessor Jeff Hackerott reported that the concrete is 6,467 square feet and the depreciated value is set at \$3,191. Bill Blank presented a copy of the assessment record showing the condition of the concrete listed as good. Mr. Hackerott stated that the condition of the concrete was changed on the assessment record from good to average in 2015 by the County Board of Equalization. He stated that in 2015 the valuation on the concrete was lowered from \$5,567 to \$3,191. Chairman Schmidt closed the hearing at 11:37 A.M. Motion was made by Schmidt and seconded by Prauner to make no change to the 2016 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-65 Toni Hobbs, 1701 Riverside Boulevard, Apt. 55, Norfolk
III - Owens First Addition Blks 1 Thru 7 - MH Lot 53 (1971 Champion 14x66)

Chairman Schmidt opened a hearing at 11:40 A.M. Toni Hobbs appeared at the hearing on behalf of her son Chad Wilson. She testified that her son was incarcerated on Christmas Eve in 2014 and his girlfriend forged his name and sold his trailer house. She stated that that since that time the trailer has been sold two different times and no one has taken the title out of her son's name, so she ends up paying the taxes. She explained that the last person who bought the trailer went to Small Claims Court. She stated that her son's ex-girlfriend received \$1,500 from Jessica Pearson who signed on the bottom of the title. She explained that in September, 2015 Jessica Pearson sold the trailer to Betty Bright and Ms. Bright took Jessica Pearson to Court to get her \$1,500 back. Ms. Hobbs stated that John Kouba with the City of Norfolk condemned the trailer. She said that people have gone into the trailer and removed the water heater. County Assessor Jeff Hackerott reported that the trailer is located in Owen's Mobile Home Trailer Court. He stated that the trailer house has been condemned since January, 2015 and the assessment record has the trailer listed as the worst quality and condition. He stated that the County Treasurer, Assessor, Register of Deeds, Attorney, and Sheriff don't like mobile homes because they are titled like cars even though they are valued as real estate. Chairman Schmidt stated that the County Board of Equalization couldn't do anything until they find out who the rightful owner is and he suggested that this matter be discussed with the County Attorney. Chairman Schmidt closed the hearing at 11:46 A.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$500. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Protest #2016-66 Deborah Bleich, 903 Durland Avenue, Norfolk
Durlands Suburban Lots W 52 Ft E 104 Ft Lot 2.6

Chairman Schmidt opened a hearing at 11:54 A.M. Deborah Bleich appeared at the hearing and testified that the assessment record listed a porch on the back of the house; however, there is no porch. She reported that there never was a porch on the house and she showed a picture of the back of her house to the Board members. She submitted a list of some comparable properties which listed the address, valuations, and property details. County Assessor Jeff Hackerott reported that he reviewed the property with Mrs. Bleich on July 8, 2016. He stated that the house is a bungalow style that was built in the 1920s and has two bedrooms and one bathroom on the main floor. He reported that the kitchen cabinets were updated in the 1970s and there are original hardwood floors. He stated that the basement has two nonconforming bedrooms, 3/4 bathroom, and the balance is unfinished. He reported that the house does not have new windows, but has replacement storm windows. He stated that the fixtures on the main floor are all original. Ms. Bleich reported that two windows on the East side of the house on the main floor were replaced before they purchased the house. She stated that similar houses have lower property valuations. Mr. Hackerott stated that the valuation change was a 5% increase which was applied to many houses in the City of Norfolk. Chairman Schmidt closed the hearing at 11:58 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 #2016-67 Kurt Bruning, 1707 Skyline Drive, Norfolk
Imperial Heights Lot 4, Blk 2

Chairman Schmidt opened a hearing at 12:00 Noon. Kurt Bruning and Monica Dolezal-Bruning appeared at the hearing. Mr. Bruning apologized to the Assessor and the Board because he could have taken care of this in March when meetings were held in Norfolk. He explained that what they are looking at is a correction to the Assessor's record. He explained that the data which was sent to them by the Assessor's office showed that they had 2½ bathrooms and 10 fixtures; however, they actually have 2 bathrooms and 8 fixtures. He stated that if he would have attended one of the meetings held in March he could have taken care of it. He stated that the condition of their house is worse than the others in the neighborhood. He said that they haven't done any remodeling and the house has the old siding, and the furnace and air conditioner are all original. He stated that they moved into the house in 1992, but the house was built in 1971. County Assessor Jeff Hackerott reported that he reviewed the property on July 8, 2016 and completed an interior and exterior inspection. He stated that the house has 3 bedrooms and 1¾ bathrooms on the main floor and the basement has a family room and the remaining portion is unfinished. He said that the house has the original siding and wood soffits and that no updates have been made to the inside of the house except installation of laminate oak flooring in the hallway and down the steps. Chairman Schmidt closed the hearing at 12:05 P.M. Motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$148,270. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-68 Kyle and Sonia Clark, 801 East Grove Avenue, Norfolk
Uttecht's Subdivision Lots 1 & 2

Chairman Schmidt opened a hearing at 12:06 P.M. Kyle Clark appeared at the hearing and testified that the valuation increased \$93,000. He reported that he bought the property in 2014. He submitted copies of comparable properties in his neighborhood which ranged in valuation from a low of \$63,916 to a high of \$158,497. He stated that an attached garage, which measures 30 foot by 50 foot, was built after the house was set onto the foundation. He submitted a copy of the sales invoice for the modular home showing a cost of \$98,042. He reported that it cost \$6,000 to dig the footings for the basement. County Assessor Jeff Hackerott reported that he reviewed the property on July 12, 2016. He reported that the modular home was placed on a full basement. He stated that the 2015 property valuation was an incomplete value and that an interior inspection was not completed until July 12, 2016. He stated that the main floor of the house has two bedrooms, two bathrooms, and an open floor plan. He stated that the basement is predominantly finished except for a mechanical and storage room. Chairman Schmidt closed the hearing at 12:12 P.M. Motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$180,882. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-69 Donald and Karen Hogendorn, 1904 North 18th Street, Norfolk
College View 2nd Addition Lot 11, Blk 7

Chairman Schmidt opened a hearing at 12:27 P.M. Donald and Karen Hogendorn appeared at the hearing. Mrs. Hogendorn reported that they made some comparisons and the valuation of their house increased \$36,002. She stated that she compared her valuation to a house that sold to Broder's and this house has 1,677 square feet compared to their home which has 1,514 square feet. She reported that the Broder's have done some improvements to their house and they haven't made any improvements to their house; but, the Broder's valuation increased only \$30,504. Mrs. Hogendorn reported that the neighbor next door has less square feet, but they have put in a privacy fence, new siding, and cement and their valuation increased only \$21,420. He stated that a neighbor down the street to put on a new deck and the house has less square feet, but the valuation increased only \$409. She reported that a neighbor located in the back has a well-kept house with new siding and her valuation decreased by \$4,467. She stated that a house located on Sheridan Drive that was built in 1992 and has 1,396 square feet and the valuation increased only \$5,000 on the house and it sold for \$165,000 in 2014. She stated that they have a lot of comparisons and they just feel that their valuation increased higher than other neighboring properties. Mr. Hogendorn testified that the valuation on their house took a bigger jump than any other houses in the area. Mrs. Hogendorn and stated that no one else in the area had large valuation increase. She stated that the valuation of a house located on Sheridan Drive increased by \$20,000 and sold in 2015 and they know that some remodeling has been done in some of these houses. County Assessor Jeff Hackerott reported that the valuation of this property increased from \$145,551 in 2015 to \$193,557 in 2016. He stated that he reviewed the property with Mr. and Mrs. Hogendorn on July 8, 2016. He said that the main floor of this ranch-style house has three bedrooms, 1¾ bathrooms, fireplace, and an enclosed porch with no heat which was added onto the house, and a two car attached garage. He reported that the basement has a family room, bedroom, 3/4 bathroom, and three separate unfinished rooms. He stated that it is a very typical house for the area and that it was built in 1980. He stated that according to the owners, the only change that they have made since they moved into the house was putting new Formica countertops and tile floor in the kitchen. Mrs. Hogendorn stated that a house located at 1809 North 17th Street sold for \$180,000 about 18 months ago, a house located at 1803 North 17th Street sold for \$157,000, a house located on Sheridan Drive sold in 2015 for \$172,500, a house located on Sheridan Drive sold for \$146,000, a house located at 1807 North 17th Street sold for \$173,000, and another house built in 1992 located on Sheridan Drive sold for \$165,000. Chairman Schmidt closed the hearing at 12:33 P.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$189,486. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Protest #2016-70 Brian and Shelly Tharp, 2218 Skyline Drive, Norfolk
SW1/4 & W1/2 SE1/4 6-24-3 234.28 AC

Chairman Schmidt opened a hearing at 12:35 P.M. Shelly Tharp appeared at the hearing and reported that when she filed her protest form she submitted a certified appraisal that was completed in April, 2016 in the amount of \$493,000. She reported that they purchased the property in October, 2015 and paid \$485,500. She stated that the certified appraisal is lower than the County's assessed valuation. She said that the house was listed on the open market. County Assessor Jeff Hackerott reported that the subject property is 234 acres and the majority is in CRP, with several smaller areas in alfalfa. He stated that the balance is in grass and trees, with several shelter belts planted many years ago running East and West across the property. He stated that there is a large grouping of trees along the West side. He asked when the CRP contract on this parcel expires and Mrs. Tharp responded that the CRP contract expires in 2019 and they plan to renew the contract when it expires. Chairman Schmidt closed the hearing at 12:40 P.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$493,000. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization recessed at 1:02 P.M. to Wednesday, July 20, 2016.

County Clerk Nancy Scheer

Ron Schmidt, Chairman
County Board of Equalization