

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 14, 2020

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

Advance notice of meeting was published in the Thursday, July 9, 2020 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Christian Ohl called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Christian Ohl, Ron Schmidt, and Troy Uhlir, County Assessor Jeff Hackerott, and County Clerk Anne Pruss.

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

Hearings were conducted on property valuation protests as follows:

Protest #2020-155: Richard Polt, 3100 North 13th Street, Norfolk
Pasewalks Sixth Addition Lot 11, Blk 14

Chairman Ohl opened a hearing at 9:17 A.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that the primary use of this property is for rental use. The home was reviewed on July 6, 2020, a bungalow style home, built in 1950, with 600 square feet of living space on the main floor, half of the basement is complete, 1 bedroom, 1 bathroom. The current tenant has rented the property for the past 10 years and there has been no updates done. Chairman Ohl closed the hearing at 9:20 A.M. P.M. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2020 Property Valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-156: Timothy and Carisa Hoffman, 1410 Hayes Avenue, Norfolk
Hillside Terrace Addition Lot 7 & S 18.7 Ft Lot 8, Blk 16

Chairman Ohl opened a hearing at 9:05 A.M. Carisa Hoffman appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Ms. Hoffman provided a property valuation that was purchased in 2018. She advised that the home has had no upgrades both in the interior and exterior of the property. She advised that when the property was purchased the assessment value is considerably less than the current assessed value and last year, they protested the valuation which was lowered. County Assessor Jeff Hackerott reviewed the property July 18, 2020 with Ms. Hoffman. He advised that the home is a ranch style built in 1999. The home has 1,600 square feet on the main floor and the basement is mostly finished. Chairman Ohl closed the hearing at 9:14 A.M. County Assessor Jeff Hackerott recommended accepting his recommendation for a revised valuation based upon a physical inspection to the property. Motion was made by Schmidt and seconded by Uhlir to set the 2020 Property Valuation at \$216,161. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-157: Patrick Hughes, 1213 Bel-Ridge Road, Norfolk
Bel-Air West 2nd Addition Lot 3

Chairman Ohl opened a hearing at 9:22 A.M. Pat Hughes appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Hughes advised that 500 square feet of the basement is unfinished and has been assets finished the whole time. Mr. Hackerott advised that the property was reviewed on May 13, 2020 and an adjustment will need to be made due to the unfinished portion. Chairman Ohl closed the hearing at 9:26 A.M. County Assessor Jeff Hackerott recommended accepting his recommendation for a revised valuation based upon a physical inspection to the property. Motion was made by Uhlir and seconded by Schmidt to set the 2020 Property Valuation at \$393,570. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-158: Kevin Payne, c/o Linda Collins, 321 S E 671 RD, Warrensburg MO
Homestead Addition Lot 116

Chairman Ohl opened a hearing at 9:31 A.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Hackerott stated that the home was reviewed on July 6, 2020 and has been tagged condemned as of October 24, 2019. He advised that there was no one available to review the property with him. Chairman Ohl closed the hearing at 9:34 A.M. County Assessor Jeff Hackerott recommended accepting his recommendation for a revised valuation based upon a physical inspection to the property. Motion was made by Schmidt and seconded by Uhlir to set the 2020 Property Valuation at \$5,163. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-159: Richard Schrader, 2102 Sheridan Drive, Norfolk
College View Fourth Addition Lot 9, Blk 10

Chairman Ohl opened a hearing at 9:43 A.M. Richard Schrader appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. He stated that he had purchased the home on September 9, 2019 for \$267,000. He advised that the roof has hail damage, carpet is in bad condition, and the air conditioner didn't work which is tied into the heat pump. County Assessor Jeff Hackerott confirmed that the home was purchased on October 3, 2019 for \$267,000. The home was built in 2020 and has 1,500 square feet on the main floor and the basement is ¾ of the way finished. Chairman Ohl closed the hearing at 9:51 A.M. County Assessor Jeff Hackerott recommended considering the recent purchase price of the property. Motion was made by Uhlir and seconded by Ohl to set the 2020 Property Valuation at \$267,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-160: Joan Kallhoff, 2819 Ruth Ann Circle, Norfolk
Parkhill Second Addition Tract 1 of Lot 63 & All Lot 64 (Parcel A) (Reynoldson-Talsma Lot Boundary Change-2013)

Chairman Ohl opened a hearing at 9:38 A.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that he had spoken to Mrs. Kallhoff during the month of June, 2020 by phone. At that time, she stated that she was concerned with the valuation continually going up. Mr. Hackerott stated that he reviewed the home on April 25, 2019 with a full review and indicated what portion of the basement was finished along with what wasn't finished. Mr. Hackerott advised the board that the property was purchased in May of 2015 for \$230,000. Chairman Ohl closed the hearing at 9:40 A.M. County Assessor Jeff Hackerott recommended considering the recent purchase price of the property. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-161: Tommy King, 53931 822nd Road, Newman Grove

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PT SW1/4 SW1/4 36-21-4 9.54 AC

Chairman Ohl opened a hearing at 9:56 A.M. Tommy King appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. King stated that he had 9.54 and that he was told that acreages in the county are evaluated the same but properties in Newman Grove do not bring the price like they do by Norfolk. He advised that there was an acreage in Platte County that had just sold and had 23 acres of land, home, building, and a garage that sold for \$179,000. He described that the original portion was the old farmhouse and approximately 100 years old. He advised that the addition was added on the north and south end of the original house with a new basement in 1992. County Assessor Jeff Hackerott advised that the home is east of Newman Grove on the county line. The property is an acreage with 9.54 acres with the old farmhouse dating back to 1926 and the additions were added in 1994. He stated that the home has over 2,000 square feet on the main floor, just under 1,000 upstairs, and the basement is not finished. The property was reviewed on July 7, 2020 and did an exterior review, pole shed, and attached garage. Mr. Hackerott asked Mr. King if the grain bin was removed this year in April. Chairman Ohl closed the hearing at 10:04 A.M. County Assessor Jeff Hackerott recommended that the land is classified correctly, and the valuation appears to be equitable with similar properties. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-162: Marsha Kyncl, 306 North 9th Street, Newman Grove

Tax Lots SW1/4 NW1/4 34-21-4 S 90 Ft Tax Lot 3 - MH (1974 Falcon 14X68)

Chairman Ohl opened a hearing at 10:09 A.M. Marsha and Ardel Kyncl appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Kyncl advised that the structure is uninhabitable and would like to remove it so a new home could be built. County Assessor Jeff Hackerott stated that this is a trailer house in the city of Newman Grove and was reviewed on July 7, 2020. He advised Mr. Kyncl that if he wanted to have the value of the home removed from the property, he would have to destroy it. Mr. Kyncl advised that he purchased the property and trailer approximately 10 years ago for \$6,000. Chairman Ohl closed the hearing at 10:14 A.M. County Assessor Jeff Hackerott recommended that the land is classified correctly, and the valuation appears to be equitable with similar properties. Motion was made by Uhlir and seconded by Schmidt to set the 2020 Property Valuation at \$5,532. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-163: Ralph Johnson, 601 East Eisenhower Avenue, Norfolk

Dalagers Third Addition Lot 2 11.19 AC (11-24-1)

Chairman Ohl opened a hearing at 10:18 A.M. Ralph Johnson appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Johnson provided an appraisal and stated that the appraisal came in higher than expected. County Assessor Jeff Hackerott stated that the property is an acreage that is approximately 11 acres, and a farmhouse. The house over 1,800 square feet on the main floor, approximately 800 feet upstairs, not a full basement. He stated that a physical review was done in December 2012 and asked Mr. Johnson if he had gotten the appraisal for him and he did. Mr. Johnson stated that a portion of the land is alfalfa, but Mr. Hackerott indicated that the property is categorized as an acreage. Mr. Hackerott stated that the home acre is valued at \$5,000 and the additional acres valued at \$3,500. Chairman Ohl closed the hearing at 10:23 A.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-163. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-164: Brock Herley, 508 West Prospect Avenue, Norfolk

Lawndale Addition Lots 11 & 12 & W1/2 Lot 13, Blk 9 & Pt Vac Alley

Chairman Ohl opened a hearing at 10:44 A.M. Ralph Johnson appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott advised that the property was last purchased in 2004 for \$250,000 but he felt that further investigation would need to occur before making a recommendation. Chairman Ohl closed the hearing at 10:46 A.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-164. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-165: Tony Alvarado, 2202 Fairview Drive, Norfolk

Western Heights Third Platting Lot 3, Blk 9

Chairman Ohl opened a hearing at 10:28 A.M. Tiffany Bussey appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. She stated that the home was purchased in 2015 for \$142,000 and there has been no upgrades to the home. She stated that the mortgage has increased ever year along with the valuation increasing. She advised that the homes in the area are going for a higher price, but their home is one of the oldest in the neighborhood. County Assessor Jeff Hackerott stated that to one direction the homes were built in the 1990 and the other direction, where your home is at, were built in the 1970's. He continued to state that the Western Heights area homes fit into a price range beginning at \$125,000 and going up to \$200,000. He stated that he was not comparing homes to the east but home to the west and in 2018 a home sold for \$175,000 that was built in 1976 and with 1,200 square feet and, another home sold for \$172,000 built in 1976 with 1,200 square feet. He stated that the sales of these homes indicate a price around the \$175,000 price and while the value have increased. Chairman Ohl closed the hearing at 10:36 A.M. County Assessor Jeff Hackerott recommended Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-166: Duane Severson, 3501 Golf View Drive, Norfolk

Eldorado Hills 7th Addition Lot 7, Blk 3

Chairman Ohl opened a hearing at 10:47 A.M. Duane Severson appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Severson stated that the assessment continues to increase over the past 5 years at an average of \$25,000 per year. He provided documents of recent sales in the neighborhood. The home that is located right next doors sold 3 years and is on the market now for \$425,000 for the past three months. This property has a larger lot, extensive landscaping and would bet that this home would not sale for asking price and most likely go below this amount. He advised that the better comparable is located at 3509 Golf View Drive. This home has six bedrooms, four bathrooms and sold for \$360,000 a year and half ago. He stated that an unsolicited realtor contacted him and sent a value he thought the home would sale for and estimated the homes price at \$414,400 which felt that this is a fair range. Chairman Ohl closed the hearing at 10:53 A.M. County Assessor Jeff Hackerott recommended a valuation based upon evidence presented at the protest hearing. Motion was made by Uhlir and seconded by Schmidt to set the 2020 Property Valuation at \$425,216. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-167: Susan King, 3856 South 202nd Street, Omaha NE

Homestead Addition Lots 97 & 98

Chairman Ohl opened a hearing at 11:05 A.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that the home has 1,032 square foot on the main floor, built in 1915 with a partial basement, 2 bedrooms, and 1 bathroom. He stated that he did an external reviewed the property with the previous owner, Mr. Hanson in 2015. The property was reviewed on July 8, 2020 and no one responded at the door to provide additional information. Chairman Ohl closed the hearing at 11:07 A.M. County Assessor Jeff Hackerott recommended that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2020

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property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-168: Cindy Htoo, 203 North 25th Street, Norfolk
Raaschs Crestview Heights First Addition Lot 34

Chairman Ohl opened a hearing at 11:09 A.M. Cindy Htoo appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that his office has some of the documents that have been registered at the Register of Deeds office and indicated that the property was purchased May 8, 2020 for \$165,000. Chairman Ohl closed the hearing at 11:11 A.M. County Assessor Jeff Hackerott recommended considering the recent purchase price of the property. Motion was made by Uhlir and seconded by Schmidt to set the 2020 Property Valuation at \$165,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-169: Terry Meikle, 113 Adams Avenue, Norfolk
Homestead Addition Lot 51

Chairman Ohl opened a hearing at 11:19 A.M. Terry Meikle appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Meikle provided pictures of area homes and that there is one home for sale that is like the size of his and the asking price is \$105,000. He stated that he did not understand the justification of the \$112,000 price on his home. County Assessor Jeff Hackerott stated that the home was built in 2011, has 1,100 square feet on the main floor, no basement, 3 bedrooms, 1 bath, and the owner's have owned it since then. The lot is very narrow, with vinyl siding, with a 2-car garage. Mr. Meikle stated that the garage is not a two-stall garage because it is so narrow. Chairman Ohl closed the hearing at 11:26 A.M. County Assessor Jeff Hackerott recommended Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-170: Scott Nixon, 1609 Koenigstein Avenue, PO Box 2535, Norfolk
PT SE1/4 NE1/4 4-23-1 .94 AC

Chairman Ohl opened a hearing at 11:30 A.M. Scott Nixon appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Nixon stated that the lot sit off behind the road and butting the lake and no improvement has been done. When we created this property concrete and stuff was hauled in and leveled out so that there would be storage for the construction company. County Assessor Jeff Hackerott stated that this in a commercial property and should have the neighborhood changed because it was assessed with a neighboring area and the property never got changed. The parcel has no access to the property unless there was an easement in place, and the property cannot be considered lake front property because it's zoned commercial. Chairman Ohl closed the hearing at 11:33 A.M. County Assessor Jeff Hackerott recommended accepting his recommendation for a revised valuation based upon a physical inspection to the property. Motion was made by Uhlir and seconded by Schmidt to set the 2020 Property Valuation at \$24,568. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-171: Amy Okamoto, 108 El Camino Drive, Norfolk
Suburban Acres Lot 19 (24-24-1)

Chairman Ohl opened a hearing at 11:38 A.M. Amy Okamoto appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Ms. Okamoto stated that she purchased the home August 2019 for \$246,500. She provided a list and photos of issues and damages on the property. She also stated that the original appraisal from a year ago is lower than the current assessed value. She stated that with all the electrical, plumbing, and other issues the home could not be sold for what she had paid for the property. She stated that she could not understand why her property increase 65% compared to her neighbors that only increased 6 or 7 percent and that her home would be higher. She provided additional documents and pictures and explained the issues to the board. Chairman Ohl closed the hearing at 11:55 A.M. County Assessor Jeff Hackerott recommended that the board base the valuation upon evidence presented at the protest hearing. Motion was made by Uhlir and seconded by Schmidt to set the 2020 Property Valuation at \$208,446. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-172: Kevin and Donna Parks, 3002 Dover Drive, Norfolk
Dorsey Place Lot 11, Blk 8

Chairman Ohl opened a hearing at 12:01 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott advised that the recent purchased price was \$95,000 in October 2019 and can confirm this price. The home will be a rental according to the owner. The property was reviewed on July 6, 2020 with the owner. Chairman Ohl closed the hearing at 12:04 P.M. County Assessor Jeff Hackerott recommended that the board consider recent purchase price of the property. Motion was made by Uhlir and seconded by Schmidt to the 2020 property valuation at \$95,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-173: Kevin and Donna Parks, 3002 Dover Drive, Norfolk
Berry Hill 9th Addition Lot 9, Blk 12

Chairman Ohl opened a hearing at 12:01 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated this property was reviewed with the owner on July 6, 2020. The home has deferred maintenance issues since the owners purchased the property in 2005 for a purchase price of \$192,000. Chairman Ohl closed the hearing at 12:04 P.M. County Assessor Jeff Hackerott recommended that the board accept his recommendation for a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to set the 2020 property valuation at \$277,883. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-174: Lowell Beckenhauer Jr, 4701 North Deer Run Drive, Norfolk
Carhart Second Addition Lot 8, Blk 2 (110 North 37th St Creekwood Business Park Condominium Regime
Amendment No 1)

Protest #2020-175: Lowell Beckenhauer Jr, 4701 North Deer Run Drive, Norfolk
North Highway 81 Plaza Lot 1

Protest #2020-176: Lowell Beckenhauer Jr, 4701 North Deer Run Drive, Norfolk
SW1/4 SE1/4 15-24-2 40 AC

Chairman Ohl opened a hearing at 1:06 P.M. Lowell Beckenhauer Jr. appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Beckenhauer began with Protest No. #2020-174 and stated that this property does not have highway frontage and has been for sale for a long period of time. He stated that the back lots are being taxed a \$2.00 a square foot where mine is at \$5.81 per square foot. Property Protest No. #2020-175 located on North Highway 81 could only be compared to the most recent sale of Madison County Bank which was purchased at \$1.72 a square foot and I had paid \$2.00 a square foot years ago thinking that there would be a chance of developing this area into something but I can't get it sold now. Mr. Beckenhauer stated that Norfolk is not moving to the north and most of the business on the backside and don't need the frontage for their businesses. Protest No. #2020-176 property only has access because of an easement of the east side. Mr. Beckenhauer advised that the property is currently in CRP and will expire this December but the property will have to be broken up into grassland or something. He advised that the land is similar to two

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pieces of property and is too hilly for dryland which is priced at \$1,901 and \$2,600 an acres. County Assessor Jeff Hackerott stated that he spoke with Mr. Beckenhauer back in June and confirmed that this piece is 40 acres in CRP but that this property comes out of the CRP in September of this year. Mr. Beckenhauer has no plans of putting this property back into CRP because it's so bumpy due to badgers and gophers and will have to burn the property before someone could come in and disc the property. Chairman Ohl closed the hearing at 1:18 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-174, #2020-175, and #2020-176. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-177: Paul Bichlmeier, 810 Andys Lake Road, Norfolk
Andrews Regency Lot 10 2.10 Ac

Protest #2020-178: Paul Bichlmeier, 810 Andys Lake Road, Norfolk
Andrews Regency Lot 9 1.42 Ac

Chairman Ohl opened a hearing at 1:20 P.M. Attorney Kyle Petersen appeared to represent Pic N Save, Inc., at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Petersen presented additional information and explained the documents to the board. County Assessor Jeff Hackerott asked Mr. Petersen for a copy of the documents that he present and he then did so. Chairman Ohl closed the hearing at 1:26 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-177 and #2020-178. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-179: Leueen Whipking, 2200 West Michigan Avenue, Norfolk
Krenzien Development 2nd Addition Lot 2

Chairman Ohl opened a hearing at 1:31 P.M. Leueen Whipking, Jenna and Zygmunt Orlowski appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mrs. Whipking stated that there have been no improvements to the building or the property. She stated that the property is two streets away from the highway so it is not a high traffic area and shouldn't be considered high traffic since the building and sign face the highway. She stated that all the property on the street is farm land and we currently own the property next door. She stated that this property next to us taxes went down almost 50%. Mr. Orlowski advised that he ran numbers on the primary phases of highway 275 on both the east and west sides. He advised that these property's valuations averaged increase 29% with some of the outliers increasing 81% over the previous year. He stated that the only other outlier that increases was Langel's Auto Sales which increased 63%. He then quoted Steven Keadle, Commissioner from the TERC, that you can't take any of what are referred to as unusual outlier meaning the highest or lowest valuation and average your median values to set the trend. He advised that he had spoken to Nebraska Department of Roads and City of Norfolk engineering department and each had had traffic studies done and any over 5,000 cars is considered high traffic areas and any numbers below are considered residential or light commercial. He also looked at auto body shops and like car dealerships and the rise was less than 20%. Mr. Orlowski provided additional information as he provided to the board. County Assessor Jeff Hackerott stated that he would speak to Thad and review the information. Chairman Ohl closed the hearing at 1:46 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-179. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-180: Leueen Whipking, 2300 Valli Hi Road, Norfolk
Haases Acres Lot 3, Blk 3 (16-24-1)

Chairman Ohl opened a hearing at 1:47 P.M. Leueen Whipking, Jena and Zygmunt Orlowski appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mrs. Whipking stated that the home is getting older and if they would have made any improvements it wouldn't have deteriorated as much but the valuation continues to increase. Mrs. Whipking provided photos of issues that are occurring with the home. Mr. Orlowski stated that the property has had a 7% increase is consistent with surrounding properties. He advised that the only rise has been to structure hasn't been applied to land and according to federal and state that the structure depreciates naturally but if there is a uptick in sales this needs to be applies to the land value. He advised that his contention is to have a 6% increase in the valuation but this should be increase in the land value and not the structure. County Assessor Jeff Hackerott reviewed the exterior of the property in July 2018 with Mrs. Whipking. He stated that the home was built in 1978, 1,400 square feet on the main floor with 500 square feet upstairs. He stated that there was some deferred maintenance issues with the property owner were addressed. Chairman Ohl closed the hearing at 1:55 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-180. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-181: Norfolk Entertainment LLC, 1621 Division Street, Waite Park MN
Tax Lots SW1/4 NE1/4 22-24-1 Pt Tax Lots 1 & 23 3.86 AC

Protest #2020-182: Norfolk Entertainment LLC, 1621 Division Street, Waite Park MN
Joyce Subdivision Lot 4

Protest #2020-183: Norfolk Entertainment LLC, 1621 Division Street, Waite Park MN
Tax Lots NW1/4 NE1/4 22-24-1 Pt Tax Lot 2

Protest #2020-184: Norfolk Entertainment LLC, 1621 Division Street, Waite Park MN
Tax Lots SE1/4 NE1/4 22-24-1 PT Tax Lots 1 & 2

Chairman Ohl opened a hearing at 2:01 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott advised that some analysis will need to be done on the land and building. He stated that there are a couple of buildings that are divided or split between a couples of parcels. He advised that they were working on putting all four parcels into one but would know if this could occur unless the owner can provide the subdivision information to make this happen. Chairman Ohl closed the hearing at 1:18 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-181, #2020-182, #2020-183, and #2020-184. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-185: Danny Honeywell, PO Box 748, Norfolk
PT NE1/4 NE1/4 22-23-2 2 AC (Midwest Bridge & Construction Lot Split)

Protest #2020-186: Danny Honeywell, PO Box 748, Norfolk
S 330 FT E 660 Ft SE1/4 15-23-2 5 AC

Chairman Ohl opened a hearing at 2:05 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that we are talking about two different acreages. The first one is a 2 acre acreage where the owner lives and the second one is a 5 acre acreage and sit adjacent to each other. The exterior of the property was reviewed on July 10, 2020 with Mr. Honeywell. He explained that Mr. Honeywell didn't feel it was necessary to take pictures but want an explanation to justify the increase in the property. Mr. Honeywell agreed to walk around the property and was noted that there was siding missing from around the bay window at the front of the house, and the facial needs to be painted, the exterior is Masonite type siding that is chipped and swelling in places. Mr. Hackerott spoke with Mr. Honeywell back on June 30, 2020 at his office and at that time he was

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wanting answers to why the valuation continues to increase. Mr. Hackerott stated that Mr. Honeywell did not include a requested value on his form but he had some compatibles within a mile of his land to base his recommendation. He said that two parcels north of his property where he lives just sold on June of 2015 for \$42,210 which is \$8,042 per acre. He stated that at one time there was a 12 x 12 foot building on the grounds but since has been remove but the structure had no contributing factor to the property. The second parcel was purchased September 2015 for \$57,500 and they are in the process of renovating the house. An interior inspection was conducted on July 10, 2020 and noted that the house is vacant. Mr. Honeywell advised that he has been out of town for the past two months and that someone had broken into the home and was living there until his return but has to be cleaned up. Mr. Hackerott stated that in 2015 the interior was gutted down to the studs but that it doesn't look any different today and pictures were taken. Chairman Ohl closed the hearing at 2:12 P.M. County Assessor Jeff Hackerott recommended that the board accept his recommendation because the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to set the 2020 property valuation at \$138,741 Protest No. #2020-185. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried. Motion was made by Uhlir and seconded by Schmidt to set the 2020 property valuation at \$61,149 Protest No. #2020-186. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-187: Madison Villas, L.P, PO Box 1808, Turlock CA
Horizon View Subdivision Lot 5

Protest #2020-188: Madison Villas, L.P, PO Box 1808, Turlock CA
Horizon View Subdivision Lot 6

Protest #2020-189: Madison Villas, L.P, PO Box 1808, Turlock CA
Horizon View Subdivision Lot 7

Protest #2020-190: Madison Villas, L.P, PO Box 1808, Turlock CA
Horizon View Subdivision Lot 8

Chairman Ohl opened a hearing at 2:06 P.M. Matt Thomson appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Thomson advised that the property is classified a Section 142 property for a tax credit for low income individuals are to be assessed on an income approach. He stated that the four parcels are included with a project with 24 other parcels in Norfolk. He stated that these properties being assets at \$254,000 are not feasible for a low income tax credit project. In the duplex projects that I have been involved with in the past year, which is shown on one the documents I have presented, show the valuation of each duplex buildings in North Platte, Columbus, Aurora, Lexington, Kearney, and David City. Based on these locations assessed value is 20% to 32% of the \$254,000 dollar value. He stated that he had contacted and restricted on these properties for 45 years and after 15 years we could arguable decide to sell there would be land use restrictions but those individuals would be subject to the same restrictions. He advised that the homes rent for \$540 per month for a 3 bedroom but some of the locations have five bedrooms and rents at a difference price. He stated that this a federal program with each state being allotted so many tax credits based on population. Individuals applying for the homes are restricted to 39.99% or \$40,000 of their income. Mr. Thompson provided documents and presented them to Mr. Hackerott and Mr. Hackerott stated that he would have to review them. Chairman Ohl closed the hearing at 2:28 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-187, #2020-188, #2020-189, and #2020-190. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-191: Jeffrey Heng, Farm & Ranch, 1740 Bill Babka Drive, Columbus
PT NE1/4 NE1/4 34-24-1

Protest #2020-192: Jeffrey Heng, Farm & Ranch, 1740 Bill Babka Drive, Columbus
PT NE1/4 NE1/4 34-24-1

Chairman Ohl opened a hearing at 2:43 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott advised the first parcel and waiting for information on the second parcel. Mr. Hackerott stated that he thought Mr. Heng would have appeared at the hearing but that was not the case. One parcel is west of the Farm and Ranch building on Monroe Avenue and the second parcel he stated has a revised value. Chairman Ohl closed the hearing at 2:44 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-191 and #2020-192. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-193: Gerald Sobotka, 3101 North 37th Street, Norfolk
Iron Horse 2nd Addition Lot 4

Chairman Ohl opened a hearing at 2:46 P.M. Gerald Sobotka and John Sehi appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Sobotka provided additional information and explained the documents pertaining to the property and presented it to Mr. Hackerott. Mr. Sobotka explained that the property is not a corner or frontage lot. Mr. Sobotka advised that there was a 210% increase in the lot value for the year. He continued to explain how non-exempt had little increase compare to this property. County Assessor Jeff Hackerott shared information and indicated that there was an error to this parcel in this neighborhood and thanked the two of them from bringing it to his attention but needs to be adjusted. Chairman Ohl closed the hearing at 2:54 P.M. County Assessor Jeff Hackerott recommended a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to set the 2020 property valuation at \$923,516. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-194: J.W. Chatam and Associates, 14360 West 96th Terrace, Lenexa KS 66215
Hy-Vee Addition Lot 1

Protest #2020-195: J.W. Chatam and Associates, 14360 West 96th Terrace, Lenexa KS 66215
N E A D 4th Addition Lot 1, Blk

Chairman Ohl opened a hearing at 3:59 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott had received information but was unable to review the documents. Chairman Ohl closed the hearing at 4:05 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-194 and #2020-195. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-196: J.W. Chatam and Associates, 14360 West 96th Terrace, Lenexa KS 66215
E 10 FT W 90 FT SW1/4 NE1/4 33-24-1 0.254 AC

Protest #2020-197: J.W. Chatam and Associates, 14360 West 96th Terrace, Lenexa KS 66215
PT NE1/4 33-24-1 42 AC (MORE OR LESS) ID TRACT

Chairman Ohl opened a hearing at 4:06 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott had received information but was unable to review the documents. Chairman Ohl closed the hearing at 4:10 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-196 and #2020-197. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

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Protest #2020-198: J.W. Chatam and Associates, 14360 West 96th Terrace, Lenexa KS 66215
PT SW1/4 NE1/4 & PT SE1/4 NW1/4 33-24-1 30.55 AC

Chairman Ohl opened a hearing at 4:012 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott had received information but was unable to review the documents. Chairman Ohl closed the hearing at 4:18 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct a physical inspection. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-198. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-199: Landeco II, Paul Medelman, 702 West Benjamin Avenue, Norfolk
Country Club Plaza Lot Subdivision Lot 2

Chairman Ohl opened a hearing at 3:08 P.M. Paul Medelman appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Medelman stated that this property is a gravel parking lot to the west of the building. The only other items on this property is a small storage building and a waste container. He stated that there was an increase in the storage building because it's not installed. County Assessor Jeff Hackerott had no additional information. Chairman Ohl closed the hearing at 3:12 P.M. County Assessor Jeff Hackerott recommended a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to set 2020 Property Valuation at \$37,242. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-200: Landeco II, Paul Medelman, 702 West Benjamin Avenue, Norfolk
Country Club Plaza Lot Subdivision Lot 1

Protest #2020-201: Landeco II, Paul Medelman, 702 West Benjamin Avenue, Norfolk
Country Club Estates 3rd Addition Lot 3

Protest #2020-202: Landeco II, Paul Medelman, 702 West Benjamin Avenue, Norfolk
Tax Lots SW1/4 SE1/4 15-24-1 PT Tax Lot 8 & Vac Alley (Parcel 2)

Chairman Ohl opened a hearing at 3:17 P.M. Paul Medelman appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Medelman stated he was questioned the increase in the land value. County Assessor Jeff Hackerott stated that the building values didn't change but a huge change in the land. What was being done was bring the land value up to approximately \$4.00 a square fee and making it comparable to other properties. He stated that the best sale comparable is the Scooter's Coffee Shop on West Benjamin Avenue. This property sold for \$180,000 in 2016 for 2,300 square feet or \$7.76 per square foot. Mr. Medelman stated that the purchase price of the property was with the two homes on it. Mr. Hackerott advised him that the land was purchased for \$180,000 didn't include the value of the homes. Mr. Hackerott stated to Mr. Medelman that he has over that amount because he has the demolition costs above the land price but would recalculate the amount to make sure that it is correct. Chairman Ohl closed the hearing at 3:32 P.M. County Assessor Jeff Hackerott recommended that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2020 Property Valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-203: CNW Development LLC, 702 West Benjamin Avenue, Norfolk
PT E1/2 E1/2 Less Pt To State 3-23-1 66.87 AC

Chairman Ohl opened a hearing at 3:34 P.M. Paul Medelman appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Medelman advised the board that there was a scale house on this property but now has been moved and only shipping containers are left. County Assessor Jeff Hackerott confirmed that the scale house has been removed. Chairman Ohl closed the hearing at 3:40 P.M. County Assessor Jeff Hackerott recommended a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to set 2020 Property Valuation at \$91,275. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-204: Elkhorn Development LLC, Paul Medelman, 702 West Benjamin Avenue, Norfolk
Country Club Estates 3rd Addition Lot 2

Chairman Ohl opened a hearing at 3:30 P.M. Paul Medelman appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Medelman advised that the front part of this lot is zoned commercial but the back side is wetlands this used to be the old river bed and would have to remove a lot of trees. County Assessor Jeff Hackerott advised Mr. Medelman that all of the property is zoned R1. Chairman Ohl closed the hearing at 3:34 P.M. County Assessor Jeff Hackerott recommended a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to set 2020 Property Valuation at \$48,263. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-205: Medelmans Lake Development Inc, Paul Medelman, 702 West Benjamin Avenue, Norfolk
Medelmans Subdivision Lot 1

Chairman Ohl opened a hearing at 3:44 P.M. Paul Medelman appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Chairman Ohl closed the hearing at 3:51 P.M. County Assessor Jeff Hackerott recommended a revised valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Schmidt to set 2020 Property Valuation at \$19,935. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

The Board of Equalization recessed at 4:40 P.M. to Thursday, July 16, 2020 at 9:00 A.M.

Attest:

Anne Pruss
Madison County Clerk

Christian Ohl, Chairman
County Board of Equalization