

BOARD OF EQUALIZATION MEETING

Madison, Nebraska

July 16, 2015

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M., in continuation of the June 24, 2015 meeting, to conduct hearings on property valuation protests.

Advance notice of meeting was published in the Friday, July 10, 2015 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 Jim Prauner called the meeting to order and notified the public of the location of the Open Meeting Act information posted in the meeting room.

Present: Commissioners Christian Ohl, Jim Prauner, and Ron Schmidt, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

Motion was made by Ohl and seconded by Prauner to approve the agenda for the meeting. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Motion carried.

Hearings were conducted on property valuation protests as follows:

Protest #2015-91: Robert Goeke, 505 Logan Street, Norfolk
Green Acres Subdivision Lot 5, Blk 2

Chairman Prauner opened a hearing at 9:00 A.M. Robert Goeke appeared at the hearing and testified that there are four homes on the block that are not kept up and he presented pictures of the other homes. He reported that the valuation on his property increased almost \$6,000 in six years. He explained that the house located on the corner should have been torn down a long time ago and it looks like a storage place with a bunch of pallets in front of the property. He reported that the house across the street has an unfinished roof on the garage and it's been that way for a year. He also stated that another house has an old camper with weeds and toys throughout overgrown trees and bushes. Mr. Goeke reported that another house located at the end of the block is also bad. He stated that when he bought his house he did a lot of work on it, but he hasn't done any improvements in the last five years. He explained that the four houses on the block depreciate the value of his home. County Assessor Jeff Hackerott reported that he inspected the property with Robert Goeke on July 9, 2015. He explained that the house has a split entry, a two car attached garage, some finish in the basement, two bedrooms, and original siding on the house. He reported that Mr. Goeke purchased the house in 2007 and the house was built in 1972. Chairman Prauner closed the hearing at 9:07 A.M. Motion was made by Ohl and seconded by Schmidt to accept the County Assessor's recommendation for no change to the 2015 property valuation based upon a physical inspection of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-92: Merry Ann Tubio, 610 Pierce Street, Norfolk
Pasewalks Sixth Addition S 20 Ft Lot 11 & All Lot 12, Blk 3

Chairman Prauner opened a hearing at 9:25 A.M. No one appeared at the hearing to offer verbal testimony. The letter submitted with the protest form was read. County Assessor Jeff Hackerott reported that he inspected the property on July 10, 2015 with Mr. Tubio. He presented pictures of the houses listed in the letter that he took while he was completing his inspection. He reported that the house is ranch style with 1,530 square feet and was built in 1960. He stated that the house had new siding, roof, and vinyl replacement windows in 2006. He said that the owner purchased the house in 2006 for \$89,000. In addition, he reported that a comparable property sold in December 2014 for \$118,000. Chairman Prauner closed the hearing at 9:28 A.M. Motion was made by Schmidt and seconded by Ohl to accept the County Assessor's recommendation for no change to the 2015 property valuation based upon a physical inspection of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-93: Dick Clyde, 1014 South 1st Street, Norfolk
PT NE1/4 NE1/4 36-24-2 2.50 AC (Ruegge's Lot 1)

Chairman Prauner opened a hearing at 9:11 A.M. Dick Clyde appeared at the hearing and testified that his name got put on a deed to this property and the deed was not filed like it was supposed to be. He explained that the deed was executed in September 2011, but the deed was not filed. He explained that the property was deeded to him and his wife with life use by Mildred Ruegge and they have taken care of her for 12 years. He stated that Ms. Ruegge moved off this property when she was 93 years old and the lawyer prepared her power-of-attorney and will. He explained that they went to the attorney several times and didn't get anything resolved. Mr. Clyde explained that he has a lawyer from Omaha who advised him not to spend any money on the house. He explained that he takes care of the yard to keep it looking nice so that the house doesn't get broken into. He reported that he keeps the electricity on and that the house has a 1951 oil burning furnace with a 500 gallon oil tank located in the basement. He presented pictures showing the cloth wiring and seven fuse boxes in the house. He reported that there is no grounding on any plug-ins and that all the wiring needs to be replaced. He stated that for these reasons he can't rent the house or do anything with it. He explained that the electrical and furnace are bad and need replacing. He explained that the well is located 26 feet from the septic tank, so he wouldn't ask anyone to drink the water. Mr. Clyde reported that there is a pole building on the property with the roof rusting out and a dirt floor and nothing has changed on the property since 1982. He explained that the parcel is approximately 2½ acres and 1/2 acre is an old riverbed that is useless because it is muddy and most of the time can't be mowed. He stated that if he could live on the property or rent it, the valuation would be okay. County Assessor Jeff Hackerott reported that he inspected the property on June 4, 2015 with Dick Clyde and the information provided by Mr. Clyde is correct. Chairman Prauner closed the hearing at 9:21 A.M. Motion was made by Ohl and seconded by Schmidt to accept the County Assessor's recommendation to set the 2015 property valuation at \$109,075. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-94: Shawn W. and Linda R. Schutt, 208 Sycamore Avenue, Norfolk
Edgewater Park Addition W 10 Ft Lot 4 & All Lots 5, 6 & 7, Blk 2

Chairman Prauner opened a hearing at 9:32 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 inspected the property on July 10, 2015 with Mrs. Schutt. He stated that the house was built in 1997 and has 1,200 square feet with a split entry. He explained that a majority of the basement is finished. He stated that there is a building in the back that was an old school moved onto the property and converted to a garage. In addition, he reported that the house has two bedrooms on the main floor and 2¾ bathrooms in the entire house. Chairman Prauner closed the hearing at 9:34 AM. Motion was made by Ohl and seconded by Schmidt to accept the County Assessor's recommendation to set the 2015 property valuation at \$163,120 based upon a physical inspection of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-95: LaVern and Vicki Seier, 1006 Roosevelt Circle, P.O. Box 261, Madison
Block Addition Lot 3

Chairman Prauner opened a hearing at 9:39 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form and the attached letter were read. County Assessor Jeff Hackerott reported that he inspected the property on July 10, 2015 with Vicki Seier. He stated that the ranch style house was built in 1977 and has 1,006 square feet. He reported that the house is very typical for the neighborhood and has a full basement. He said that the \$2,745 that the owner has listed on the protest letter is the replacement cost for a new deck, but when adding depreciation, the deck is valued at \$1,673. He said that he didn't see an abandoned dog kennel, so he assumed that the owner was speaking about a small utility shed. Chairman Prauner closed the hearing at 9:42 A.M. Motion was made by Ohl and seconded by Schmidt to accept the County Assessor's recommendation and set the 2015 property valuation at \$81,739. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-96: Deborah Helmick, 1106 South Lincoln Street, P.O. Box 207, Madison
Park Addition S 12 Ft Lot 3 & N 60 Ft Lot 6, Blk 4

Chairman Prauner opened a hearing at 9:50 A.M. Deborah Helmick appeared at the hearing and testified that the house was analyzed incorrectly with regard to the number of bedrooms and bathroom fixtures. County Assessor Jeff Hackerott reported that he inspected the property with Ms. Helmick on July 13, 2015. He stated that the ranch style house was built in 1975 with slightly less than 1,000 square. He stated that the basement is predominantly finished with one bathroom and two bedrooms on the main floor. He stated that the home was updated so that it is handicapped accessible with the front door widened and the bathroom was retrofitted to accommodate a wheelchair with a roll-in shower. He reported that there were no other updates made to the house. Chairman Prauner closed the hearing at 9:55 A.M. Motion was made by Schmidt and seconded by Ohl to accept the County Assessor's recommendation and set the 2015 property valuation at \$71,226. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-97 Ronald Marshall, 512 20th Street, Stanton
Pasewalks Third Addition Lot 1, Blk 2

Chairman Prauner opened a hearing at 9:56 A.M. Ronald Marshall appeared at the hearing and testified that he bought the property in 1987 and lived in the house until 1994 when they outgrew it. He stated that he attempted to sell the house in 1994; however, no one was interested in purchasing the property. He explained that the house sits on the corner of First Street and Grove Avenue, so it has no appeal to buyers because of the traffic. He stated that he had no intentions of renting the house; but, he couldn't sell the house at that time and rentals were in demand. He said that as time has gone on, he has been trying to sell the house without any success. He stated that they have the house listed for sale at \$45,000 and in 1994 the asking price was \$47,000. He explained that in later years it has been difficult to rent the house and it sat empty from October 2013 to March 2014. Mr. Marshall stated that every time a renter moves out, the house sits empty for a little longer until he can get it rented again. He stated that the concrete and masonry is cracked and failing, the foundation and front steps to the house are deteriorating, and the chimney needs tuck pointing. He submitted pictures showing the condition of the property. He said that he would sell the house today for \$50,000. In addition, he reported that he showed the house to a young married couple in January 2014 and when the wife saw the kitchen cabinets, they weren't interested in renting. Chairman Prauner asked what rent is charged and Mr. Marshall responded that in the past he has rented the house for as much as \$695 per month, but now the rent is \$575. County Assessor Jeff Hackerott reported that he inspected the property with Ron Marshall on July 13, 2015. He explained that the house is 1½ story, with one bedroom, and 1¾ bathroom on the main floor. He said that there are two bedrooms upstairs. He stated that the basement is unfinished, the house has vinyl siding, aluminum storms over windows, and a two-car detached garage. Mr. Marshall testified that half of the basement is earthen and that there is no water drain. He stated that these items make the house non-appealing. Chairman Prauner closed the hearing at 10:03 A.M. Motion was made by Schmidt and seconded by Ohl to accept the County Assessor's recommendation and set the 2015 property valuation at \$49,964. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-98 Donna Sanders, 14909 NW 98th Street, Raymond, Nebraska 68428
SE1/4 Less Pt To County 5-22-2 157.56 Ac

Chairman Prauner opened a hearing at 10:12 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 parcel is primarily dry crop ground and some grass. He stated that there is an old abandoned home site and the other buildings are in very rough shape. He explained that the property is valued at \$5,314 per acre. Hearing closed at 10:16 A.M. Motion was made by Ohl and seconded by Schmidt to accept the County Assessor's recommendation to adjust the valuation for the building site and set the 2015 building valuation at \$1,193, with the total property valuation set at \$838,482. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-99 Donna Sanders, 14909 NW 98th Street, Raymond, Nebraska 68428
NW1/4 Less Pt To Madison Co 8-22-2 157.56 Ac

Chairman Prauner opened a hearing at 10:17 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 parcel is all dry crop ground. He reviewed the soil classifications from the assessment record. He explained that the property is valued at \$5,792 per acre. Hearing closed at 10:19 A.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2015 property valuation since the land is classified correctly and the valuation appears equitable with similar properties. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-100 John C. & Erica Robertson, 1106 West Norfolk Avenue, Norfolk
Haases Suburban Lots S 184 Ft Lot 3, Blk 5

Chairman Prauner opened a hearing at 10:48 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 inspected the property with John Robertson on July 10, 2015. He stated that the house is two stories with 1,328 square feet on the main floor and almost 1,300 square feet on the second floor. He stated that the house was built in 1905 and has a detached garage. He confirmed that the owners paid \$172,500 for the property in 2014. Chairman Prauner closed the hearing at 10:51 P.M. Motion was made by Ohl and seconded by Schmidt to set the 2015 property valuation at \$172,500 with consideration given to the recent purchase price. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-101 Paul A. Kellen, 106 Fairgrounds Road, Madison
Fritz Addition E 152 Ft Lots 1, 2, 3 & 4, Blk 2

Chairman Prauner opened a hearing at 10:22 A.M. Stanley Kellen appeared at the hearing to testify on behalf of Paul Kellen. Stanley Kellen testified that this parcel is pastureland located in the flood plain. He compared this parcel to property located across Main Street which is valued around \$3,000. County Assessor Jeff Hackerott explained that this parcel is located East of Stanley Kellen's house and is land locked because the street that would serve as access to the property stops about one-half block North of the property line for this parcel. He said that the parcel is overgrown with trees and that the only access to this parcel is across Stanley Kellen's property. Commissioner Schmidt asked if there was any potential for development of this property and Stanley Kellen responded that the parcel is all located in the flood plain and can't be developed. Mr. Hackerott explained that the best use of the parcel would be backyards for the adjoining properties. Chairman Prauner closed the hearing at 10:26 A.M. Motion was made by Ohl and seconded by Schmidt to accept the County Assessor's recommendation and set the 2015 property valuation at \$2,588 based upon a physical inspection of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-102 Paul A. Kellen, 106 Fairgrounds Road, Madison
J F Duncans Addition Blk 1

Chairman Prauner opened a hearing at 10:26 A.M. Stanley Kellen appeared at the hearing to testify on behalf of Paul Kellen. Stanley Kellen submitted information on a comparable property sale located at 106 West 7th Street in Madison which sold for \$43,500. County Assessor Jeff Hackerott reported that he inspected this property with Paul Kellen on July 9, 2015. He explained that this is a rental property and that the original construction was about 1900. He stated that an addition was put on the house in 1986. He reported that the house has 1,584 square feet on the main floor, three bedrooms, 1½ bathrooms, and a partial basement. Chairman Prauner closed the hearing at 10:28 A.M. Motion was made by Schmidt and seconded by Prauner to accept the County Assessor's recommendation and set the 2015 property valuation at \$85,866 based upon a physical inspection of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-103 Paul A. Kellen, 106 Fairgrounds Road, Madison
Park Addition Lot 8, Blk 3

Chairman Prauner opened a hearing at 10:27 A.M. Stanley Kellen appeared at the hearing to testify on behalf of Paul Kellen. The written protest form was read. Stanley Kellen submitted information on a comparable property located at 406 East 1st Street in Madison which sold for \$22,500. He also submitted another comparable property located at 602 South Hamilton Street in Madison which is listed for sale for \$25,000. County Assessor Jeff Hackerott reported that he inspected this property with Paul Kellen on July 9, 2015. He confirmed that Paul Kellen purchased the property in February 2015 for a price of \$22,100. He explained that since the property was purchased, Paul Kellen has started making updates to the property including a new kitchen, new floor coverings, and painting. Chairman Prauner closed the hearing at 10:30 A.M. Motion was made by Ohl and seconded by Schmidt to set the 2015 property valuation at \$22,100 with consideration given to the recent purchase price. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-104 Paul A. Kellen, 106 Fairgrounds Road, Madison
FW Barnes First Addition Lot 2 & N 9 Ft Lot 3, Blk 15

Chairman Prauner opened a hearing at 10:30 A.M. Stanley Kellen appeared at the hearing to testify on behalf of Paul Kellen. Stanley Kellen submitted information on a comparable property located at 201 South Kent Street in Madison which was listed for \$42,900 and sold for \$37,900. County Assessor Jeff Hackerott reported that he was unable to complete an interior inspection of the property because he couldn't make an appointment with the tenant. Chairman Prauner closed the hearing at 10:32 A.M. Motion was made by Schmidt and seconded by Ohl to table a decision on the protest to allow an opportunity for the County Assessor to inspect the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-105 Paul A. Kellen, 106 Fairgrounds Road, Madison
Tax Lots SW1/4 SW1/4 32-22-1 Tax Lots 2, 3 & 4 Lying N of Union Creek & Pt Vac St 6.22 Ac

Chairman Prauner opened a hearing at 10:32 A.M. Stanley Kellen appeared at the hearing to testify on behalf of Paul Kellen. The written protest form was read. Stanley Kellen submitted documents related to a lawsuit associated with the purchase of this property. He stated that the property was purchased in November 2014. Chairman Prauner reported that the seller's closing statement reflects a purchase price of \$210,000. Mr. Kellen reported that \$75,000 of the purchase price was settlement for the lawsuit that Mr. Prather had against his son, Paul Kellen. He explained that the lawsuit would be dismissed if Paul Kellen would pay \$210,000 for the property. Commissioner Schmidt asked if Paul Kellen only received property and other miscellaneous items and Stanley Kellen responded that only property was received. Commissioner Schmidt asked what the \$75,000 has to do with the purchase price. Stanley Kellen responded that Jim Prather sued Paul Kellen for damages for the sales agreement that fell through. Chairman Prauner stated that the letter from Todd Vetter states that Paul Kellen pays \$75,000, and in exchange for the payment of the settlement, the Prathers would execute a release of claims against Paul Kellen and will dismiss with prejudice the two presently pending actions, or Paul Kellen fulfills his contractual obligations and purchases the property as required by the term of the contracts; however, the vehicles that were part of the business purchase were sold and the sale price of the vehicles will be deducted from the purchase price of the business. Commissioner Prauner said that the letter further stated that any vehicles that were sold came off the purchase price. He said that the purchase price was \$210,000 and then earnest deposit and other costs were taken off, so the ending cost was \$205,888.51. Stanley Kellen submitted information for a comparable property located at 402 South Kent Street in Madison which was listed for sale for \$20,000 and is similar to the small house on the parcel. He also submitted information for a comparable house located at 401 South Kent Street in Madison which sold for \$77,500. County Assessor Jeff Hackerott reported that he inspected this property with Paul Kellen on July 9, 2015. He explained that there are two houses on the property and the larger house is where Paul Kellen lives. He said that the larger house has two stories with 1,212 square feet on the main floor and about the same space upstairs. He stated that there are four bedrooms and one bathroom upstairs, one bedroom and bathroom on the main floor, a partial basement, and the original house construction date was 1900. He reported that a two car garage was added onto the house. Mr. Hackerott reported that the second house is a rental and has 896 square feet, with a full basement, two bedrooms, and one bathroom. He explained that the small house was moved onto the site in approximately 1980 and set on a new basement and has been a rental property since that time. He stated that there are several small miscellaneous buildings on the parcel, but the main building was a former vehicle repair shop and the other larger building is a pole shed located east of the main house with a concrete floor, but no insulation. Chairman Prauner closed the hearing at 10:40 A.M. Motion was made by Prauner and seconded by Ohl to table a decision on the protest form to allow additional time for review by the County Assessor. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-106 Paul A. Kellen, 106 Fairgrounds Road, Madison
Purdy's Addition S1/2 Lot 1 Less Pt To State

Chairman Prauner opened a hearing at 10:40 A.M. Stanley Kellen appeared at the hearing to testify on behalf of Paul Kellen. The written protest form was read. Stanley Kellen submitted information on a comparable property located at 503 East 2nd Street in Madison which has a listing price of \$39,000 and sold for \$34,000. County Assessor Jeff Hackerott reported that he inspected this property with Paul Kellen on July 9, 2015. He confirmed that the property is a rental house. He reported that the 1½ story house has 936 square feet on the main floor and almost 900 square feet upstairs. He stated that there are three bedrooms and one bathroom on the second floor and one bedroom and one bathroom on the main floor. He said that there is a partial basement that is unfinished. In addition, he stated that house was built in 1900 and that a two car attached garage was added onto the house in 1998. Chairman Prauner closed the hearing at 10:42 A.M. Motion was made by Ohl and seconded by Schmidt to accept the County Assessor's recommendation to set the 2015 property valuation at \$47,737 based upon a physical inspection. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-107 Richard D. Effle, 4405 South 13th Street, Norfolk
Durlands First Addition W 80 Ft Lot 14, Blk 2

Chairman Prauner opened a hearing at 11:06 A.M. No one appeared at the hearing to offer verbal testimony. The written protest and letter attached to the form were read. The comparables submitted with the protest form were reviewed. County Assessor Jeff Hackerott reported that he inspected the property with Richard Effle on July 13, 2015. He stated that the house is occupied by Mr. Effle's daughter who makes the mortgage payments instead of paying rent because she did not have a good credit rating to purchase the house. He stated that the house is a 1,200 square foot bungalow style home that was built in 1915. He reported that some renovation work was completed on the home in the mid-1980s. He stated that since Mr. Effle purchased the property, new laminate flooring has been installed throughout most of the main floor. He stated that the home has a new central air conditioning unit that was installed sometime in 2014. In addition, he stated that the house has a partial basement, original slate siding, three bedrooms, one bathroom, and is well maintained. He reported that the owner paid \$55,000 for the house in 2009 and a bank analysis lists the property value at \$43,000. Chairman Prauner closed the hearing at 11:10 A.M. Motion was made by Schmidt and seconded by Ohl to accept the County Assessor's recommendation to make no change to the 2015 property valuation based upon a physical inspection. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-108 Travis Jordan, 703 Blue Stem Circle, Norfolk
Meadow Ridge - Phase 2 3rd Addition Lot 1, Blk 1

Chairman Prauner opened a hearing at 11:12 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 inspected the property with Travis Jordan on July 10, 2015. He reported that the house has 1,482 square feet and that the majority of the basement is finished. He stated that there are three bedrooms on the main floor, three bathrooms in the entire house, and that the house was built in 2006. He reported that the County assessment listing was correct based upon the inspection made in July. He explained that the owners purchased the house in January 2015 for \$200,000. Chairman Prauner closed the hearing at 11:14 A.M. Motion was made by Ohl and seconded by Schmidt to set the 2015 property valuation at \$200,000 with consideration given to the recent purchase price of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-109 Stanley W. Kellen, P.O. Box 625, Madison
Tax Lots SW1/4 SE1/4 32-22-1 Pt Tax Lot 3 2.38 Ac

Chairman Prauner opened a hearing at 10:43 A.M. Stanley Kellen appeared at the hearing and testified that the land is located in a floodplain and he can't do anything with it. Commissioner Schmidt asked where this land is located in relationship to Paul Kellen's parcel. Stanley Kellen responded that this parcel is located South of Paul Kellen's property and between his own house and the creek. He explained that you must drive over this property to get access to Paul Kellen's property. Chairman Prauner asked what the land is used for and Stanley Kellen responded that he has some people bring in a couple horses to eat the grass down, so he doesn't need to mow the entire parcel. County Assessor Jeff Hackerott reported that the property is predominantly in the flood plain, but this property would have access to the street located to the North; however, it is completely overgrown with trees and no one has likely driven to the property from the North in many years. He stated that the property goes to the center line of Union Creek and the South 40' to 50' is a steep drop off since this is where the City of Madison continues to dredge out the creek for flood control. Chairman Prauner closed the hearing at 10:45 A.M. Motion was made by Ohl and seconded by Schmidt to accept the County Assessor's recommendation to set the 2015 property valuation at \$4,552 based upon a physical inspection. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-110 Robert Traphagan, 115 Fairview Drive, P.O. Box 602, Madison
Northern Heights Addition Lot 45

Chairman Prauner opened a hearing at 11:17 A.M. No one appeared at the hearing to offer verbal testimony. The letter submitted with the protest was read. County Assessor Jeff Hackerott reported that the property was inspected with Robert Traphagan on July 13, 2015. He explained that the house is ranch style and does not have a full basement and that there is partial finish in the basement including a family room, two nonconforming bedrooms, and no bathroom. He reported that the house has three bedrooms on the main floor, 1¾ bathroom on the main floor, fireplace with a wood stove insert, and two car attached garage. He stated that the house was built in 1974 and the Traphagans are the original owners. He reported that there have not been many updates made on the interior of the house. He said that a tornado went through this area in 1986 and tore part of the roof of this house. Chairman Prauner closed the hearing at 11:21 A.M. Motion was made by Ohl and seconded by Prauner to accept the County Assessor's recommendation and set the 2015 property valuation at \$105,123 based upon a physical inspection. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-111 Orville Prauner, 901 South 4th Street, Battle Creek
S1/2 SW1/4 17-23-2 80 Ac

Chairman Prauner opened at 11:24 A.M. Orville Prauner and his son, Roger Prauner, appeared at the hearing. Roger Prauner testified that this property is sand pasture that has never been broken up and is virgin ground. He stated that when his Dad's parents bought this ground, the Judge said that it was sold forever. He said that this land has never changed, but that is not the issue. He stated that the parcel is virgin, native grass that is surrounded by corn fields. He said the Producers is located to the South and West, and Murphy is located to the North. He explained that his Dad cannot sell this property for farm ground because there is a moratorium on irrigation wells. He said that for a piece of pasture land to go up \$35,000 in valuation on a total of 160 acres in one year is ridiculous. Chairman Prauner asked if they had any sales to compare and Orville Prauner responded that there aren't any comparable properties. Roger Prauner explained that they took some pictures showing blowouts, water, and cedar trees that were cut and thrown into a blowout to reduce sand blowing. He stated that his Dad gets \$275 for a cow/calf pair and there are 31 pairs on the pasture. He said that a \$35,000 increase in valuation is extremely high. He stated that there was an article in the newspaper that said that the valuation on farm ground went down 2% from last year, but hay ground and grazing land went up because supposedly farmers were making so much money on their cattle. He asked if all the farm valuations would go down if that changes. County Assessor Jeff Hackerott reported that this parcel is all grass with primarily Class 3 soils and 32.2 acres with Class 4 soils. He explained that grassland, just like dry crop ground, has gone up immensely in the last several years. He stated that Madison County is very unique since there is very little grassland, so what little does sell, has a good market price. Roger Prauner asked if they are supposed to raise the rent so high on the renters that they don't make any money. Chairman Prauner explained that a good portion of the tax money goes to the school district, NRD, community college, and fire departments. Roger Prauner asked what percentage of the parcel was in Class 4 soils and Chairman Prauner responded that about 40%. Roger Prauner inquired if the other 60% of the parcel that is in Class 3 soils warrants that much of an increase. He stated that his point is that a \$35,000 increase in one year is ridiculous. Commissioner Schmidt responded that when the sales of grassland that sold in Madison County for the last three years are averaged, apparently it has brought the prices that would warrant the kind of increase that the Prauners are seeing. Roger Prauner asked where there have been grass sales in the last three years close to his Dad's pasture and Mr. Hackerott responded that he would need to look in the sales files. Roger Prauner stated that he didn't think there was any pasture ground that sold in his area during the past three years to even bring up this issue. Mr. Hackerott responded that the sales that are used for the study period are County wide, so the sales would be parcels with grass that sold anywhere in the County. Roger Prauner reiterated that this parcel can't be sold for farm ground and that they are limited on what they can do with the land. He stated that his biggest issue is that the valuation will increase \$35,000 in one year and he questioned what next year would be. Chairman Prauner explained that the valuation and what is paid for taxes is the same thing; but, it goes off the mill levy and last year the County mill levy went down. Roger Prauner responded that the County's valuation went up, so they paid more taxes. He said that every year they pay more taxes, even though the mill levy goes down, the valuation goes up and they pay more money. He asked if the Board members could understand his frustration and Chairman Prauner said that he could. Roger Prauner stated that he also owns a house and that he is trying to take care of his parent's finances because they are in their twilight years. He stated that he is simply trying to make sure that they don't spend all their money at the Madison County Courthouse when they don't get anything for the tax money spent. Chairman Prauner responded that they do get something out of it, such as law enforcement and rescue unit. Roger Prauner responded that his parents don't get these services at the nursing home. Mr. Hackerott reported that the valuation is \$1,716 per acre. Chairman Prauner closed the hearing at 11:39 A.M. Motion was made by Ohl and seconded by Schmidt to make no change to the 2015 property valuation since the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-112 Orville Prauner, 901 South 4th Street, Battle Creek
N1/2 SW1/4 17-23-2 80 Ac

Chairman Prauner opened a hearing at 11:39 A.M. Orville Prauner and his son, Roger Prauner, appeared at the hearing. Roger Prauner submitted pictures of the property. He stated that he is complaining about a \$35,000 valuation increase in one year, which in his opinion, is extremely excessive. Chairman Prauner asked if the valuations could be based upon income and County Assessor Jeff Hackerott responded that the income approach is a method that could be used to value all types of properties, as is the cost approach and market approach. He explained that he is not using the income approach on any agricultural land and as far as he knows, no counties use it statewide. Roger Prauner stated that if income is used he would need to review the records to determine what his Dad's income was for last year. Orville Prauner reported that last year he had the West half of the pasture sprayed and this year he had the East half sprayed. Roger Prauner reported that the cost to spray for this year was \$1,700, so he has weed control costs and the spray only lasts for three years. He stated that he received \$250 a pair for each cow/calf on the pasture last year. He said that he wants to protest the \$35,000 increase in valuation for the entire 160 pasture. Mr. Hackerott asked if the pasture is rented as South half and North half and Orville Prauner responded that he rents the entire 160 acre pasture as one piece. Chairman Prauner asked what the valuation was per acre and Mr. Hackerott responded that the parcel is valued at \$1,653 per acre. He stated that the soil types on this parcel are Class 3 and Class 4. Chairman Prauner closed the hearing at 11:38 A.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2015 property valuation since the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-113 Mike R. and Debra Baldwin, 55681 835th Road, Norfolk
SE1/4 SE1/4 Less Pt To County 26-23-1 38.75 Ac

Chairman Prauner opened a hearing at 11:56 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that this property is a 38.75 acre parcel of farm ground. He stated that there is a home site located in the Northwest corner of this property. He said that a portion of the parcel was converted from farm ground back to native grass; however, it was not reported to the County Assessor's office. Chairman Prauner closed the hearing at 11:58 A.M. Motion was made by Ohl and seconded by Schmidt to change the land classification on this parcel for some of the acres from crop land to grassland and set the 2015 property valuation at \$83,574. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-114 Lori (Lang) Frisch, 55220 826th Road, Madison
PT N1/2 SE1/4 20-24-2 75.01 Ac - MH (1974 Frontier 12x60)

Chairman Prauner opened a hearing at 12:01 PM. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that this parcel is in grass, trees, and shelterbelts. He reviewed the soil types from the County assessment record. He stated that there is a mobile home on the parcel that had a fire in it. In addition, he reported that there are two sheds on the parcel. Chairman Prauner closed the hearing at 12:04 P.M. Motion was made by Schmidt and seconded by Ohl to reduce the building valuation to \$1,000 due to the condition of the buildings, with the 2015 total valuation set at \$140,366. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-115 Glenn C. Frisch, 55220 826th Road, Madison
PT W1/2 NW1/4 & PT NE1/4 NW1/4 18-21-1 76.44 AC

Chairman Prauner opened a hearing at 12:06 P.M. No one appeared at the hearing to offer verbal testimony. The written protest was read. County Assessor Jeff Hackerott reported that the house was built in the 1920s and is a common brick house with 1,220 square feet on the main floor and about 1,000 square feet upstairs. He stated that the house was renovated in 2000 and that a new hoop building was put up in 2014. He explained that the creek runs through this property and the parcel is in grass and CRP. He reported that the 2014 valuation was \$228,166 and the 2015 valuation is \$267,965. He explained that the 2015 assessed value is \$2,546 per acre and the land use is listed correctly on the assessment record. Chairman Prauner closed the hearing at 12:14 P.M. Motion was made by Ohl and seconded by Schmidt to make no change to the 2015 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-116 Gary Tillotson, 800 Kelland Drive, Norfolk
Western Heights Third Platting Lot 6, Blk 10

Chairman Prauner opened a hearing at 12:17 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form and the attached letter were read during the hearing. County Assessor Jeff Hackerott reported that he inspected the property with Gary Tillotson on July 13, 2015. He explained that Mr. Tillotson's daughter and her three children live in the house. He stated that Mr. Tillotson's concern is the neighbor who lives to the West of his house. He explained that he took several pictures during his inspection which he reviewed with the Board. He explained that Mr. Tillotson's property is located on the East boundary line of Western Heights Subdivision and when the subdivision to the West was developed, the elevation of the first lot is approximately 4 foot higher than Mr. Tillotson's property. He also stated that the houses in this next subdivision to the West of Mr. Tillotson's property were built in the 2000s and they are much larger and newer than the houses in Western Heights Subdivision that were built in the 1970s. Mr. Hackerott reported that the East and South basement walls are heaving in and the finish in the portion of the basement where the walls are heaving was removed. He said that there is a good two to three inch deflection at the bottom of the third course of blocks. Chairman Prauner closed the hearing at 12:23 P.M. Motion was made by Schmidt and seconded by Ohl to accept the County Assessor's recommendation and set the 2015 property valuation at \$114,541 based upon a physical inspection. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-117 Gary Tillotson, 800 Kelland Drive, Norfolk
W1/2 W1/2 SE1/4 & W1/2 E1/2 W1/2 SE1/4 9-23-2 60 Ac

Chairman Prauner opened a hearing at 12:24 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the property is crop ground, but is cut up with three shelterbelts and a creek running through the top portion of the parcel. He stated that the assessed valuation is \$4,667 per acre. Chairman Prauner closed the hearing at 12:26 P.M. Motion was made by Ohl and seconded by Schmidt to make no change to the property valuation since the valuation appears equitable with similar properties and is reflective of the market. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-118 Gary Tillotson, 800 Kelland Drive, Norfolk
PT E1/2 SE1/4 & E1/2 E1/2 W1/2 SE1/4 9-23-2 92 Ac

Chairman Prauner opened a hearing at 12:27 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the property is crop ground, but is cut up with trees running through it. He stated that two acreages have been split off the original parcel, one located in Northeast corner and one located in the Southeast. He explained that the property would probably be more valuable if additional acreages were divided off the parcel. He reported that the assessed valuation is \$3,520 per acre. Chairman Prauner closed the hearing at 12:29 P.M. Motion was made by Schmidt and seconded by Ohl to make no change to the property valuation since the valuation appears equitable with similar properties and is reflective of the market. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-119 Gary Tillotson, 800 Kelland Drive, Norfolk
Kimball & Blairs Addition W 70 Ft Lots 5, 6 & 7, Blk 27

Chairman Prauner opened a hearing at 12:29 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the County assessment record reflected paving on this lot and there is no paving, only gravel. He explained that the assessment record was corrected with the 2015 valuation and a tax list correction will be completed for 2014 since it was the County's mistake. Chairman Prauner closed the hearing at 12:30 P.M. Motion was made by Ohl and seconded by Schmidt to make no change to the property valuation since the 2015 property valuation was corrected to reflect accurate information on the assessment record. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization recessed at 12:31 P.M. to Tuesday, July 21, 2015 at 9:00 A.M.

County Clerk Nancy Scheer

Jim Prauner, Chairman
County Board of Equalization