

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 16, 2020

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

Advance notice of meeting was published in the Friday, July 10, 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 Uhlir and seconded by Schmidt 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 #2020-206: Kelly and Trista Mielke, 3008 State Hwy 35 North, Norfolk
Lawndale Addition Lots 1 & 2, Blk 5

Chairman Ohl opened a hearing at 9:06 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 only an exterior review was conducted on July 8, 2020. He stated that this property is apartments and the owners have owned the property since 2010. He stated that he had no contact with the owners to find out what the rental income is. Chairman Ohl closed the hearing at 9:08 A.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. 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 #2020-207: Darvin and Cynthia Fowlkes, 513 Petes Drive, Newman Grove
Fowlkes Addition Lot 3

Chairman Ohl opened a hearing at 9:09 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 this home is located in Newman Grove was built in 1976, ranch style, basement mostly finished, 2 car garage. Chairman Ohl closed the hearing at 9:12 A.M. County Assessor Jeff Hackerott recommended that the land is classified correctly and that evaluation 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 #2020-208: Darvin Fowlkes, 513 Petes Drive, Newman Grove
S1/2 NE1/4 SE1/4 & PT SE1/4 SE1/4 20-21-4 52.08 AC

Chairman Ohl opened a hearing at 9:12 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 land is approximately 52.08 acres and are using FSA Certified acres from all grass no dry crop last year but they currently have approximately 36 acres of dry crop which increases the value. Chairman Ohl closed the hearing at 9:16 A.M. County Assessor Jeff Hackerott recommended that the board consideration to the land use change of the property. 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 #2020-209: David Pedersen, 4203 Old Hadar Road, Norfolk
NW1/4 SW1/4 LESS 33 FT SQ IN SE Corner & PT NW1/4 NE1/4 SW1/4 West Of Hwy 4-24-1 47.74 AC

Chairman Ohl opened a hearing at 9:18 A.M. David and Penny Pedersen appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Pedersen provided a map of the soil types from the USDA. Mr. Pedersen wanted to know why his taxes had increased \$26,000 and was told that the state has changed the grade code for the ground. This grade shows that my property is flat and the only part that is flat is the front portion so the property hasn't been farm for quite a few years. Mr. Pedersen explained his map to the board. County Assessor Jeff Hackerott advised that a portion of the land has a 17% slope. He asked if the Pedersen to provide his with his FSA documents soon because the CRP acres can be removed. Chairman Ohl closed the hearing at 9:29 A.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Schmidt and seconded by Uhlir to table protest #2020-209. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-210: Chad Paulsen, 4510 North Airport Road, Norfolk
W1/2 NE1/4 NW1/4 & PT W1/2 SE1/4 NW1/4 6-23-1 39.34 Ac W1/2 NE1/4 NW1/4 & PT W1/2 SE1/4 NW1/4 6-23-1 39.34 Ac

Chairman Ohl opened a hearing at 9:30 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 property had external inspection on July 14, 2020 of the 2 story home. He stated that the home was purchased it included 39 acres of land. Chairman Ohl closed the hearing at 9:33 A.M. County Assessor Jeff Hackerott recommended the valuation be based upon evidence presented at the protest hearing. Motion was made by Schmidt and seconded by Uhlir to set the 2020 Property Valuation at \$295,633. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-211: Kurt Bruning, 83750 542nd Avenue, Meadow Grove
PT NW1/4 LESS E 49 RODS 4-23-3 99.52 AC

Chairman Ohl opened a hearing at 9:38 A.M. Kurt Bruning and Monica Dolezal-Bruning appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Bruning stated that the property has 100 acres of grass land with an acreage. Mr. Bruning presented additional information to the board. He advised the board that there was a large increase when farm land should be going down with most of it in grassland, trees, and CRP. He stated that he had comparable sales with dry crop land, grass, and CRP sold for \$2,900 per acres, and the second property has grass and WRP sold \$3,100 per acre. What he found interesting is that WRP land is being assessed at \$600 per acre and CRP land is being assessed at \$3,700 per acres on my property. Mr. Bruning stated that he makes \$100 per acre of grass for hay and a little over a ton compared to the CRP ground sales for \$114. He stated that he is being assessed

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almost double for his hay ground compared to the CRP land. He stated that this piece of ground is assessed at \$300,000 at 71% based on the assessed value that the assessor put for a market value at \$4,400 if I was to sale it. He stated that no one is going to pay this amount when you have crop land that would sell for this price. They are asking for relief because of the large trees on this property, and the value of this property is over stated compared to sales in the area. County Assessor Jeff Hackerott stated that this parcel is a conversion parcel and effected by the new conversion. Chairman Ohl closed the hearing at 9:55 A.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-211. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-212: Paul and Patricia Renner, 54545 840th Road, Battle Creek
PT SW1/4 5-23-2 155.58 AC

Chairman Ohl opened a hearing at 9:57 A.M. Paul Renner appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Renner advised that this soil type in 2019 was priced at \$2,500 on 37 acres and in 2020 it was raised to \$3,700 per acres. It hard to make an income of this property in 2016 there were large area not planted or drowned out during the growing season, in 2017 none of the land was planted because it was too wet, 2018 west half was seeded to oats and alfalfa and some was also wet, 2019 the west half is still in alfalfa with drowned out areas and the east half was not planted because of wet conditions, and 2020 we have estimated 25 to 30 percent of the farm is drowned out area. He stated that he tries to make this land as productive as possible but with these wet land it make it difficult. He stated that he has tried to put this parcel in CRP but it has been rejected because they have changed the qualifications. He advised that they are currently trying to work of having this land classified as a wet land and get part of the land into this soil type program. He advised that he has no plans of selling this property because currently his son resides there and trying to do something with the property. County Assessor Jeff Hackerott stated that the property valuation conversion came through the Department of Revenue and changed to the NRCS codes which has not been used before. He advised that Mr. Renner is one of the first individuals that this conversion has taken your worst dirt and changed it into the best soil. Chairman Ohl closed the hearing at 10:13 A.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-212. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-213: Zachery Rumans, 1618 East Berry Hill Drive, Norfolk
Berry Hill 2nd Addition Lot 9, Blk 3

Chairman Ohl opened a hearing at 10:18 A.M. Zachery Rumans appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Rumans stated that the home was purchased in 2017 and there has been no updating done to the home since his wife lost her job. Mr. Rumans provided pictures of the home showing that new siding was needed. He advised that the homes evaluation has increase over \$70,000 over the past 3 years and there would be no way that the home could be sold for the valued price. County Assessor Jeff Hackerott advised that the home was inspected both interior and exterior on July 10, 2020. The home has a built in garage, with some deferred maintenance issues, and split entry home. Mr. Rumans stated the home was purchased for \$226,000. He also provided estimated to repair the siding was over \$20,000, the front step the cement is coming up. County Assessor Jeff Hackerott stated that the home had both an exterior and interior review on July 10, 2020. Chairman Ohl closed the hearing at 10:25 A.M. County Assessor Jeff Hackerott recommended accepting 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 \$270,404. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-214: Geoffrey Ackerman, 818 South 9th Street, Norfolk
Durlands Suburban Lots S 59 Ft Ne1/4 Lot 30

Chairman Ohl opened a hearing at 10:29 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 advised that the home was reviewed on July 2, 2020. The home is a bungalow style home and has been in the Ackerman family children's name since 1996 but the home itself has been in the family for quite a period of time. He Ackerman advised that the home did not need to be review in the interior but confirmed that the home is a two bedroom, one bath, and a finished basement that is less finished then being listed. Chairman Ohl closed the hearing at 10:31 A.M. County Assessor Jeff Hackerott stated that he was unable to complete an interior review; therefore, the valuation is based upon exterior inspection and assessment information on file in the Assessor's office. Motion was made by Schmidt and seconded by Uhlir to set the 2020 Property Valuation at \$270,404. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-215: Kenneth and Edith Reeves, P.O. Box 532, Madison
Clarks Addition E 70 Ft Lot 1 & E 70 Ft Lot 4, Blk 45

Chairman Ohl opened a hearing at 10:33 A.M. Duane Reeves appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Reeves appeared for the hearing. He advised that the foundation is cracked, the roof needs to be repaired, and there are some other issues. County Assessor Jeff Hackerott stated that the property was reviewed on July 8, 2020. He stated that the house does has some maintenance issues shown in the pictures along with hole in the roof. Chairman Ohl closed the hearing at 10:38 A.M. County Assessor Jeff Hackerott recommended accepting 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 \$35,038. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-216: James Milliken, 804 East Prospect Avenue, Norfolk
Walters Wedgewood 2nd Addition Lot 8, Blk 3

Chairman Ohl opened a hearing at 10:45 A.M. James and Loreen Millikan appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. James and Loreen Milliken appeared at the hearing. Mr. Milliken did an average total assessment of a four block area. He stated that these homes are similar with some detached garage but there are four home that are very similar. He stated that of the two homes that are identical one is listed for \$141,400 which is \$60,100 less in value then his but not including the land. He stated that he noticed that the square footage at 1,429 shouldn't end with a nine. He stated when he measured the home by inches the error could be due to the metal siding that sticks out 2 to 2 1/2 inches. After converting the measurements back to the square feet the new measure was 1,352 and when he was told that the assessor would round either up or down this measurement came out to 1,348 square feet. He stated that when the sunroom was added that there was a deck on the back of the home but this was moved along with the patio. He advised when adding the sunroom there was some additional work done but that the total investment was \$40,000. County Assessor Jeff Hackerott stated that the home was reviewed on July 14, 2020 and re-measure the exterior of the home. There no was interior reviewed but Mr. Hackerott told Mr. Milliken that he didn't have a measurement of the bathroom. Chairman Ohl closed the hearing at 11:00 A.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-216. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

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Protest #2020-217: Amanda Votta, 1230 Blue Stem Circle, Norfolk
Meadow Ridge - Phase 1 3rd Addition Lot 5, Blk 1

Chairman Ohl opened a hearing at 11:10 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 advised that the home was reviewed on February 14, 2020 and measured the finished basement. He stated that there has been numerous attempts to review the interior of the home but has been unsuccessful in doing so. He stated that he has receives numerous calls from the neighbors about the basement being finished so a finished basement was added to the assessed value. Chairman Ohl closed the hearing at 11:11 A.M. County Assessor Jeff Hackerott recommended accepting 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 \$221,145. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-218: Anthony Anderson, 1809 East Norfolk Avenue, Norfolk
Eastern Heights First Addition Lot 1, Blk 6 (24-24-1)

Chairman Ohl opened a hearing at 11:13 A.M. Anthony Anderson appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Anthony Anderson advised that the culvert was not draining properly. Mr. Anderson stated that the gravel comes down from Jo Deb Avenue but the SID has come and cleaned the area. He stated that the county has not been out there to clean up the gravel or repair the culvert. The one end is bent down and not functioning correctly. County Assessor Jeff Hackerott advised that an exterior inspection was done on July 8, 2020 with the owner. Mr. Anderson provided pictures to the county assessor since his was better than the one he has. Chairman Ohl closed the hearing at 11:18 A.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. 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 #2020-219: Mark D. Lyall, 53960 840th Road, Meadow Grove
PT N1/2 N1/2 NE1/4 1-23-4 6 AC (Carol Hansen Lot Split-2006)

Chairman Ohl opened a hearing at 11:22 A.M. Mark Lyall appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mark Lyall stated that the valuation has increased \$70,000 over the past eight years and over \$35,000 this past year. County Assessor Jeff Hackerott advised an increase on acreage properties occurs every 6 to 8 years. He stated that there has been some recent sales in the Madison area that have sold higher than expected. Mr. Hackerott advised that the home is a small brick ranch, built in 2010. The home has 2,700 square feet of living space on the main floor. There is a detached Morton structure and some farm sheds also on the property. The home was reviewed on July 7, 2020 both interior and exterior with most of the value in the home. Hr. Hackerott stated that the only buildings being evaluated besides the home are the Morton building and the open front shed. Chairman Ohl closed the hearing at 11:32 A.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. 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 #2020-220: William and Gloria J. Hatterman Trust, 84477 535th Avenue, Tilden
S 60 AC NE1/4 & ALL N & E Elkhorn River N1/2 SE1/4 7-24-4 67.6 AC

Chairman Ohl opened a hearing at 11:35 A.M. William, Gloria Hatterman, and son William appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. William A. Hatterman provided some typography pictures of the land. William L. Hatterman stated that Elkhorn Valley Construction to see where the river bank is located and since then the river channel has moved even more. He stated that the land has been in the family since the 1950's. William A. Hatterman advised that Elkhorn Valley Construction put pin points on the map and there is approximately 15.4 acres excluding the trees. Both gentlemen advised that the river is continuously moves. County Assessor Jeff Hackerott figured 13 acres approximately is wet ground. Chairman Ohl closed the hearing at 11:44 A.M. County Assessor Jeff Hackerott recommended accepting 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 \$185,313. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-221: Paula J. Pennington, 306 Oak Street, Norfolk
Park Addition W 9.5 Ft S 52.5 Ft Lot 3, S 52.5 Ft Lot 4, E 52.5 Ft S 52.5 Ft Lot 5 & 7.5 Ft Alley, Blk 5

Chairman Ohl opened a hearing at 11:58 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 advised that the property was reviewed exterior only on July 7, 2020 with the owner. Chairman Ohl closed the hearing at 11:59 A.M. County Assessor Jeff Hackerott recommended accepting 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 \$85,694. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-222: Richard R. Strenge, 807 South 8th Street, Norfolk
Durlands Suburban Lots Sw1/4 Lot 5, Except E 6 Ft

Chairman Ohl opened a hearing at 12:00 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 exterior was reviewed on July 8, 2020. The home is a bungalow style home. Mr. Hackerott stated that he has had no response from the owner of the property. Chairman Ohl closed the hearing at 12:03 P.M. County Assessor Jeff Hackerott stated that he was unable to complete an interior review; therefore, the valuation is based upon exterior inspection and assessment information on file in the Assessor's office. Motion was made by Uhlir and seconded by Ohl to set the 2020 Property Valuation at \$81,096. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-223: Larry Embley, 1408 West Norfolk Avenue, Norfolk
Wards Suburban Lots N 16 Ft S 156 Ft W 110 Ft & S 140 Ft E 55 Ft W 110 Ft Lot 26

Chairman Ohl opened a hearing at 12:05 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Embley stated that the home has water damage and that the ground has a negative slope to the home. County Assessor Jeff Hackerott stated that an exterior review was done on July 8, 2020 an interior review on July 9, 2020. The home was constructed in 1935 and has a small garage that would only fit a vehicle from that era. Mr. Embley stated that the sidewalk needs repair and they repaired some of the retaining wall. The interior of the home is 1,700 square feet with wooden floors. There is no second floor and the home has a full basement. He stated that he and his wife purchased the home in 2009 for \$84,000 but found numerous issues since living there. Chairman Ohl closed the hearing at 12:17 P.M. County Assessor Jeff Hackerott recommended accepting a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to set the 2020 Property Valuation at \$85,694. Roll call vote: Ayes, Schmidt, and Uhlir. Nays, none. Abstained, Ohl. Motion carried.

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Protest #2020-224: J. Scott Clausen, 2001 West Prospect Avenue, Norfolk
Five Star Lot Subdivision Lot 5a

Chairman Ohl opened a hearing at 12:20 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 structure is a metal commercial building that was purchased July 2016 for \$500,000. Chairman Ohl closed the hearing at 12:24 P.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. 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 #2020-225: J. Scott Clausen, 2001 West Prospect Avenue, Norfolk
Westridge Hills Third Addition Lot 2, Blk 1

Chairman Ohl opened a hearing at 12:20 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 home has 2,500 square feet on the main, 500 square feet on the second floor, and a finished basement. The home was reviewed both interior and exterior in December of 2013. The Clausen's purchased the home for \$347,000 in 2013. Chairman Ohl closed the hearing at 12:24 P.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. 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 #2020-226: Mark Hecht, 301 South Walnut Street, Tilden
East Lawn Subdivision Lots 12, 13, 14 & 15, Blk 3

Chairman Ohl opened a hearing at 1:10 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 the structure in an A frame home with many deferred maintenance issues. He advised that the review was in July of 2017. The second building was used as storage or garage for the owner business with half of the building being installed and heated. Currently the property is zoned AG. Chairman Ohl closed the hearing at 1:12 P.M. County Assessor Jeff Hackerott recommended accepting 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 \$33,238. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-227: Mark Hecht, 301 South Walnut Street, Tilden
PT NW1/4 NE1/4 19-24-4 3.54 AC (Hechts Lot Split)

Chairman Ohl opened a hearing at 1:10 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Hecht advised that there is no sewer or water running to this building. He also advised that the property valuation on the west side of Tilden for the same size of building with more land for a lessor value. Chairman Ohl closed the hearing at 1:12 P.M. County Assessor Jeff Hackerott recommended accepting 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 \$33,238. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-228: Steve Leonard, 1408 Veterans Drive Suite 202, Elkhorn
Bank of Norfolk Subdivision Lot 2 1.21 Ac

Chairman Ohl opened a hearing at 1:15 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 the square footage on the building is listed incorrectly at 2,815 and will have to be adjusted. Chairman Ohl closed the hearing at 1:17 P.M. County Assessor Jeff Hackerott recommended accepting 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 \$734,227. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-229: Gina D. Waite, 110 North 37th Street, Unit 401, Norfolk
Carhart Second Addition Lot 8, Blk 2 (110 North 37th St Unit 401 Creekwood Business Park Condominium Regime Amendment No 1)

Chairman Ohl opened a hearing at 1:25 P.M. Gina Waite appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Gina White advised that this portion of the building that she owns is her pediatric dentistry office. She stated that she only owns a portion of the building and pavement. If she were to sale her space it would have to be gutted because the space can't be used for anything else but a dentist's office. County Assessor Jeff Hackerott stated that the property is a commercial condo with medical office space. Chairman Ohl closed the hearing at 1:32 P.M. County Assessor Jeff Hackerott recommended accepting 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 \$267,531. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-230: Leroy Renner, 607 Roland, Norfolk
City Subdivision Chicago & Northwestern Railroad 3rd Addition Lots 1, 2 & 3

Chairman Ohl opened a hearing at 1:18 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 paving ended at the north end of the building; and, that there was no sewer or infrastructure. Chairman Ohl closed the hearing at 1:22 P.M. County Assessor Jeff Hackerott recommended accepting 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 \$188,308. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-231: Ian Doss, O'Reilly Automotive Stores Inc, 555 Main Street, PO Box 2908, Turlock CA 95381
Joe Hupps Lot Subdivision Lot 1 Except E 3 Ft

Chairman Ohl opened a hearing at 1:36 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 this location was demo and a new structure built in 2017. Chairman Ohl closed the hearing at 1:39 P.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. 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 #2020-232: Mary M. Brungardt, PO Box 279, Battle Creek
N E A D 3rd Addition Lot 3, Blk 1

Chairman Ohl opened a hearing at 1:42 P.M. Mary Brungardt, Troy and Suzanne Uhlir appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Suzanne Uhlir and Mary Brungardt stated that the properties that surround theirs is valued at \$7.00. The property and building are land locked because of the track field to the north and the business to the west. The only business that could use this location would be like we're have, a drive-thru coffee business. Chairman Ohl closed the hearing at 1:50 P.M. County Assessor Jeff Hackerott recommended establishing 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 \$203,925. Roll call vote: Ayes,

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Schmidt, and Ohl. Nays, none. Abstained, Uhlir. Motion carried.

Protest #2020-233: Brad B. Tunink, 315 West Northwestern Avenue, Norfolk

PT NE1/4 NE1/4 34-24-1 0.885 AC (Tract 2 - Medelmans Lot Boundary Change)

Chairman Ohl opened a hearing at 2:01 P.M. Brad Tunick 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 2:18 P.M. County Assessor Jeff Hackerott recommended accepting 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 \$203,726. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-234: Christopher A. Stafford, Fredrikson & Byron P.A., 200 South Sixth Street, Suite 4000, Minneapolis MN 55402

PT E1/2 E1/2 NE1/4 SE1/4 28-24-1 Less Pt To State

Chairman Ohl opened a hearing at 2:24 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 this property was purchased in February of 2000 for a price of \$575,000. The structure that was insisting was demolished and a new structure was put in place. Chairman Ohl closed the hearing at 2:27 P.M. County Assessor Jeff Hackerott recommended giving consideration to 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 #2020-235: Norfolk Extended Lodging, 1000 O Street #102, Lincoln NE 68508

Obans Cyhawk Addition Lot 2

Chairman Ohl opened a hearing at 2:30 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 this portion of land is vacant and the most southern portion is unbuildable. The property was purchased in September of 2018 for \$525,000. Chairman Ohl closed the hearing at 2:32 P.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. 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 #2020-236: Laurie A. Millard, 3203 Mach 1 Drive, Norfolk

Carhart First Addition Lots 3 & 4, Blk 2

Chairman Ohl opened a hearing at 2:35 P.M. Laurie Millard appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Laurie Millard advised that the pavement on this property is breaking up and the sprinkler system needs to be replaced. She also advised that there was moisture coming up through the wooden floors. She stated that the property is the oldest in the area and should be at a lower value. Chairman Ohl closed the hearing at 2:41 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-236. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-237: Dale Kavan, 2801 South 13th Street, Norfolk

PT SW1/4 NW1/4 3-23-1 4.13 AC

Chairman Ohl opened a hearing at 2:53 P.M. Dale Kavan and Kathy Holtz appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Dale Kavan stated that the land value increased by 438% and improvements increased by 24.1%. He stated that he has attached four comparable commercial properties in the same area. The average increase between the 4 is 3.1% on land and 7.8% on improvements. Chairman Ohl closed the hearing at 2:57 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-237. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-238: Double TV Properties LLC, PO Box 2245, Norfolk

Tax Lots Nw1/4 Ne1/4 22-24-1 Pt Tax Lot 1 .24 Ac

Chairman Ohl opened a hearing at 3:04 P.M. Troy and Suzanne Uhlir appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Troy Uhlir stated that this piece of land is located behind his Burger King building on Benjamin Avenue. He advised that this piece of land is locked in because of the surrounding businesses and the flood control river running besides his building. Chairman Ohl closed the hearing at 3:08 P.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 \$5,000. Roll call vote: Ayes, Schmidt, and Ohl. Nays, none. Abstained, Uhlir. Motion carried.

Protest #2020-239: Double TV Properties LLC, PO Box 2245, Norfolk

C S Hayes Addition Pt Lots 5, 6 & 7, Blk 10

Chairman Ohl opened a hearing at 3:09 P.M. Troy and Suzanne Uhlir appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Troy Uhlir stated that this building was built in 1979 and since then there has been two slight remodels done. He provided comparisons of other buildings in the area and what there evaluations were. Chairman Ohl closed the hearing at 3:22 P.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. Motion was made by Schmidt and seconded by Ohl to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, and Ohl. Nays, none. Abstained, Uhlir. Motion carried.

Protest #2020-240: Double TV Properties LLC, PO Box 2245, Norfolk

Tax Lots Nw1/4 Sw1/4 27-24-1 N 65 Ft E 241.4 Ft Tax Lot 2

Chairman Ohl opened a hearing at 3:09 P.M. Troy and Suzanne Uhlir appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Uhlir stated that this property is part storage that is 25 years old and the other part is a dumpster area that is original from 1979. Chairman Ohl closed the hearing at 3:22 P.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. Motion was made by Schmidt and seconded by Ohl to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, and Ohl. Nays, none. Abstained, Uhlir. Motion carried.

Protest #2020-241: Double TV Properties LLC, PO Box 2245, Norfolk

C S Hayes Addition Lot 3, Blk 10

Chairman Ohl opened a hearing at 3:09 P.M. Troy and Suzanne Uhlir appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Uhlir advised that this property is being evaluated as commercial property and is actually residential property. Chairman Ohl closed the hearing at 3:22 P.M. County Assessor Jeff Hackerott recommended giving consideration to the land use change of the property. Motion was made by Schmidt and seconded by Ohl to set the 2020 property valuation at \$34,648. Roll call vote: Ayes, Schmidt, and Ohl. Nays, none. Abstained, Uhlir. Motion carried.

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

Protect #2020-242: Double TV Properties LLC, PO Box 2245, Norfolk
Premier Point Addition Lot Two

Chairman Ohl opened a hearing at 3:22 P.M. Troy and Suzanne Uhlir appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Uhlir stated that the land has increased more than 50 %. The only way in and out is available from one direction. Also, that the building was remodeled seven years ago but shouldn't have gotten this high. Chairman Ohl closed the hearing at 3:28 P.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. Motion was made by Schmidt and seconded by Ohl to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, and Ohl. Nays, none. Abstained, Uhlir. Motion carried.

The Board of Equalization recessed at 4:40 P.M. to Tuesday, July 21, 2020 at 1:00 P.M.

ATTEST:

Anne Pruss
Madison County Clerk

Christian Ohl, Chairman
County Board of Equalization