

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 18, 2017

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

Advance notice of meeting was published in the Thursday, July 13, 2017 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, Jim Prauner, and Ron Schmidt, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

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

Hearings were conducted on property valuation protests as follows:

Protest #2017-97: Denis Kerkman, 84375 536th Avenue, Tilden
SE1/4 NE1/4 LESS ROAD 17-24-4 39.88 AC

Chairman Ohl opened the hearing at 9:02 A.M. Denis Kerkman appeared at the hearing to offer verbal testimony. Chairman Ohl read the statement on the protest form. Mr. Kerkman stated that several years ago jetties were installed in the river flowing along his land. He said that these jetties sit on his land and he pays taxes on them. County Assessor Jeff Hackerott reported that Mr. Kerkman pays taxes on 39.88 acres which is the same number listed on his deed. Mr. Kerkman questioned what is being saved with the jetties. Commissioner Prauner responded that the jetties were put in to save the bridge crossing over the Elkhorn River. Mr. Kerkman testified that he has a house on this property and during a heavy rainfall on May 7, 2017 the river took 12 feet off his land along the river, which puts his house only 105 feet from the river. He said that he is paying taxes on land that is being washed away by the river. He reported that Elkhorn Rural Public Power District moved the electric poles due to the changing river. He asked the Commissioners why he is being taxed for the land where the jetties were installed to save the river when no one cares about what happens to his house. He asked how many taxpayers in Madison County pay taxes on their land to save a public utility. Mr. Kerkman advised that he spoke to the Natural Resources District without any help. He asked why the Corps of Engineers didn't straighten out the river like he asked, so that the river doesn't make such big curves. He explained that the jetties wouldn't have been required if they straightened the river to go straight north from his property. Commissioner Prauner agreed and stated that the Corp of Engineers should have dug out the channel back to where it originally was located, but they didn't want to deal with the issue. County Assessor Jeff Hackerott asked if any part of the parcel was in the CRP program and Mr. Kerkman responded that he doesn't farm the land ground and it's not in the CRP program. Mr. Hackerott reported that the crop acres could be changed to grass if no crops are being planted. Mr. Kerkman said that the valuation changed from \$214,277 in 2016 to \$238,731 in 2017 and he requested that the value be returned to the 2016 level because of the damage to his land. Commissioner Schmidt said that the County is unable to do anything with the river because it is controlled by the Corps of Engineers. Mr. Kerkman explained that when the Corps wanted to put the jetties in the river, he could either give them the land or they would take it from him. He said that he looked at the project and thought that the jetties would help him, but it didn't. He reported that in his opinion, the jetties were the biggest waste of taxpayers' money. He said that the 6 acres of farmland are now waste land because of the jetties. Chairman Ohl closed the hearing at 9:20 A.M. Motion was made by Schmidt and seconded by Prauner to set the 2017 property valuation at \$210,840. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-98: Katrina Owens, 916 South 2nd Street, Norfolk
Pasewalks Third Addition Lot 9, Blk 3

Chairman Ohl opened the hearing at 10:35 A.M. No one appeared at the hearing to present verbal testimony. Chairman Ohl read the statement on the protest form. County Assessor Jeff Hackerott reported that the owner has submitted a list of comparable properties. He stated that the owner's house has 904 square feet and was purchased in August, 2013 for \$84,500. He explained that the smallest comparable has 646 square feet and sold for \$57,000 within the timeframe used to establish property valuations for 2017. He said that other comps submitted by the owner are various size houses with the largest having 1,316 square feet. He also reported that another house located in the area with 1,090 square feet, sold in 2016 for \$112,500. He explained that the valuation change was a 12% increase from the prior year. Chairman Ohl closed the hearing at 10:38 A.M. Motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-99: Darral and Marlene Voecks, 300 East Maple Avenue, Norfolk
Dorsey Place Lot 3, Blk 1

Chairman Ohl opened the hearing at 9:28 A.M. Darral and Marlene Voecks was present at the hearing. Darral Voecks explained that the house is rental property with no updates made in over 20 years and it's not in very good condition. He explained they have owned the property since 1972 and currently there is a handicap individual living in the house who pays \$450/month rent. He said that if they want to invest any kind of money into the property they would then need to increase the rent either by \$100 or \$200 per month. He said that he would like the valuation of the property left at the 2016 value. Mr. Voecks stated that there was a home a couple blocks away that sold for \$1,500 and was assessed at \$69,000. County Assessor Jeff Hackerott said that the 746 square foot house has a partial basement and a single car garage. Mr. Voecks reported that the entrance to the house is from the alley behind the house because there is no front drive. He stated that the garage needs siding. Chairman Ohl closed the hearing at 9:33 A.M. Motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Protest #2017-100: Darral and Marlene Voecks, 300 East Maple Avenue, Norfolk
Pasewalks Fourth Addition N 47.5 FT Lot 1, N 47.5 FT W 45.58 FT Lot 2 & E 5.34 FT N 68.9 FT Lot 2 & W
8.76 FT N 68.9 FT Lot 3, Blk 10 (Tract 1 - Voecks' Lot Boundary Change)

Chairman Ohl opened the hearing at 9:33 A.M. Darral and Marlene Voecks was present at the hearing. Mr. Voecks stated that this property is a storage unit on a secluded small lot and only has access from the alley. He explained that this property is approximately 30 feet from the railroad tracks and when they purchased the property there was an old garage on it that he wanted to rebuild; but, the City of Norfolk wouldn't let him do that. He reported that he wanted to tear down the garage and build a new structure, but the City wouldn't let him do that either. He stated that eventually he received help from the City and re-built a storage shed. He said that the building has no water, plumbing, electrical, or gas; but, is just a shell that he uses for storage. He stated that the building measures 24 feet by 36 feet and he built it himself. County Assessor Jeff Hackerott pointed out that the building sits on a dead-end street, so access is from the alley. Chairman Ohl closed the hearing at 9:35 A.M. Motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-101: Tiffany Pruitt, 53525 845th Road, Tilden
PT SE1/4 SW1/4 5-24-4 10.01 AC

Chairman Ohl opened the hearing at 9:38 A.M. Tiffany Pruitt appeared at the hearing to offer verbal testimony. Chairman Ohl read the statement on the protest form. Tiffany Pruitt stated that she could not meet with the County Assessor for an inspection because of her schedule. County Assessor Jeff Hackerott advised that he reviewed the property on July 14, 2017; but, no one was available to meet with him. He stated that the house has aluminum siding, a metal roof, and the foundation is painted. Mrs. Pruitt explained that they put sealant on the foundation to prevent leaking into the basement. Mr. Hackerott stated that the assessment record reflects that no one from the County has been inside the house for an inspection since 2009. He explained that some of the outbuildings have been removed and that there is a utility shed, garage, and an old hog shed that is used as a dog kennel. He reported that there are aluminum storm windows on the house. He explained that the valuation change was a 9% increase on the house which was applied to all rural residential properties. Mrs. Pruitt reported that they have owned the property since 2000 and plan to build a new house next year. She explained that they leveled the barn and cleared it off the property and hope to locate their new house where the barn originally was located. She stated that the windows are falling out of the house and the foundation is falling apart with bricks separating from the foundation. She showed pictures on her cell phone showing the separation between the brick and the basement wall. She also explained that the property is L shaped. She said that all the neighbors around her are paying high prices for land; but, that shouldn't affect the valuation of her land because she cannot farm or irrigate the land even if the buildings were gone. Mrs. Pruitt asked why the valuation increased so much and Mr. Hackerott responded that the market prices of rural residential properties is used to set the valuations; so, the values needed to be increased to be reflective of the market. Mrs. Pruitt asked how a house as old as the one on this property could be selling for such high prices. She said she would sell the property right now for the County's assessed value. She reported that she called four different times to get the road past this property maintained. She explained that the road was very rough, muddy at times, and didn't have any gravel on it. She stated that she rolled her car off a small bridge to the West of her house and there are no guardrails on the bridge. She asked if this bridge could be replaced with culverts and stated that she is very concerned about her daughter's driving on this road and over the bridge. Chairman Ohl closed the hearing at 9:50 A.M. Motion was made by Prauner and seconded by Ohl to set the 2017 property valuation at \$65,723. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-102: George Hemenway, 51305 851st Road, Clearwater
PT NW1/4 20-24-3 149.9 AC

Chairman Ohl opened a hearing at 3:17 P.M. George Hemenway, his son Tim Hemenway, and his grandson Eric Hemenway, were present at the hearing. Chairman Ohl read the statement listed on the protest form. George Hemenway explained that he purchased the property at a public auction in April, 2017 and he submitted a copy of the purchase agreement. County Assessor Jeff Hackerott stated that an acreage, split out of the northeast corner of this parcel, is owned by Mr. Hemenway's grandson. Eric Hemenway reported that there are 90.6 acres of farm ground and 40 acres of river ground. He stated that the 40 acre area has some grass; but, out of the 90 acres of farmland about 35 acres are good. He said that when the property flooded the river brought sand all across the field and cut a path through the parcel. He explained that there is an old river bed and slough on the parcel. Chairman Ohl closed the hearing at 3:26 P.M. Motion was made by Prauner and seconded by Schmidt to consider the purchase price and set the 2017 valuation at \$400,000. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-103: Marvin and Sheila Stahl, 83456 Hwy 121, Battle Creek
PT SW1/4 NW1/4 & PT NW1/4 SW1/4 31-23-2 .50 AC

Chairman Ohl opened a hearing at 12:07 P.M. No one appeared at the hearing to offer verbal testimony. The written protest and attached letter were read by Chairman Ohl. County Assessor Jeff Hackerott reported that he inspected the property with the owners on July 17, 2017. He stated that the original house was built in 1932 and an addition was put onto the south side of the house in 1998 which enlarged the master bedroom and bathroom, added a laundry area, and also extended the family room. He explained that the house has one bedroom and 1¼ bathrooms on the main floor and 3 bedrooms upstairs. He reported that carpeting on the main floor has been updated; however, no updates have been made to the kitchen or upstairs. Chairman Ohl closed the hearing at 12:12 P.M. Motion was made by Prauner and seconded by Schmidt to set the 2017 property valuation at \$152,830. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-104: Robert Klassen, 51338 400th Avenue, Lindsay
NW1/4 & N1/2 SW1/4 33-22-3 240 AC

Chairman Ohl opened the hearing at 9:57 A.M. Randy Preister appeared on behalf of Robert Klassen. He testified that he farms with Mr. Klassen. He submitted a written statement explaining that the property was purchased on January 22, 2015 for a total of \$1,728,000 at an open auction, which they feel is a fair way to determine the value. He stated that he took statistics from the years 2012 through 2017 from the UNL Nebraska Farm Real Estate Market Highlights for dry farmland with irrigated potential. He explained that from these numbers and the purchase price he calculated actual values for the farm as of February 1st of each year. He said that he was told that assessed values are based upon the three previous years of market prices; so, he averaged the values for 2015, 2016, and 2017.

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Mr. Preister explained that he was also told that the assessed values are based on 72% of actual value, so he took the averages for the three years and multiplied the number by 72%. The written document also listed the actual assessed values for 2015, 2016, and 2017. He reported that the assessed value for 2017 was actually an increase of 16.2% over the value that he calculated which he thinks is a fair valuation. He stated that these are not just some numbers that he pulled out of the air; but, there are facts behind the calculations. He stated that the difference in valuation is \$782 per acre and he believes that these calculations shows that the County's assessed valuation are out of line and should be set at \$1,159,350. Commissioner Schmidt asked if the numbers used by Mr. Preister in the calculations are for Madison County and Mr. Preister responded that the calculations that he used are for 17 different counties in northeast Nebraska. Mr. Preister stated that he understands that different areas are higher than others, but 16% is a big difference. He explained that there is a wet slough that goes through the farm which drains from west to east and the farm was tiled in the spring of 2017; so, they hope they can farm straight across the slough in the future. He stated that there is a marshy area on the farm that was planted two years ago, but couldn't be harvested. He reported that last year they couldn't plant or harvest through the marshy area; but, this year they planted through most of the marshy part. County Assessor Jeff Hackerott reported that the farm is dry cropland with some grass. Commissioner Schmidt explained that they are meeting as a Board of Equalization and the valuation is based upon the various soil types located on the parcel. He stated that they need to make sure that the property is valued equitably with other similar farmland. Mr. Preister asked why the land for an acreage is valued much less than farm ground. Mr. Hackerott responded that the one acre for the home site is valued between \$18,000 and \$20,000 an acre and the remaining acres are valued at approximately \$2,000 per acre. Chairman Ohl closed the hearing at 10:10 A.M. Motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-105: Randall Sellin, 83820 550th Avenue, Norfolk
PT S1/2 SW1/4 PT Tract 4 11-23-2 62.22 AC (2007 Survey)

Chairman Ohl opened the hearing at 12:15 P.M. No one appeared at the hearing to present verbal testimony. Chairman Ohl read the statement on the protest form and the attachments were reviewed. County Assessor Jeff Hackerott advised that Mr. Sellin submitted an appraisal for a different parcel which he is using as a comparison for the valuation on the subject property. He reported that 15 acres were split from this property in 2016, so the parcel has 62.22 acres. He stated the subject parcel has buildings and a house which is the owner's residence. Chairman Ohl closed the hearing at 12:20 P.M. Motion was made by Prauner and seconded by Schmidt to table the property valuation protest. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-106: Dennis Collins, Nebraska Properties Inc., 105 South 2nd Street, Norfolk
Mathewsons Addition W 15 FT S 75 FT LOT 7 & W 2.7 FT E 3 FT S 21.9 FT N 101 FT & S 21.9 FT W 25 FT E 28 FT N 101 FT & S 75 FT LOT 8, BLK 1 (2017 NEMEC-Nebraska Properties Inc Lot Boundary Change-Tract)

Protest #2017-107: Dennis Collins, Nebraska Properties Inc., 105 South 2nd Street, Norfolk
Mathewsons Addition E 35 Ft Lot 7, Blk 1

Chairman Ohl opened the hearing at 10:15 P.M. Dennis Collins and his paralegal, Donna Funk, appeared at the hearing. Dennis Collins testified that this is an unusual layout. He said that the law office was started at 125 Norfolk Avenue and he has been attempting to sell this property. He explained that the main office is located at 105 South 2nd Street which is the main entrance for the law office. He reported that he attached to the protest an opinion of value from Rick Droescher which will reflect the entire value for both parcels between \$225,000 and \$250,000. He stated that this also includes a parking lot in the alley and an empty lot located on Norfolk Avenue. Mr. Collins stated that it is very difficult to sell the property because of how it is laid out and because of parking. He said that properties in downtown Norfolk are having difficulties getting sold. He stated that Jared Faltys, who is very active in buying properties in downtown Norfolk, gave him an opinion about property sales in downtown. He reported that Mr. Faltys was a participant in buying the old Delay Bank building and provided the prices of properties that sold in downtown, including the Delay Bank building, Roxy's, and Magnolias. He explained that the value of the property located at 105 South 2nd Street is valued at almost \$39 per square foot compared to the sale prices of the downtown properties. Mr. Collins said that the sale prices justify his request to reduce the assessed value. He stated that the County is assessing the property located at 105 South 2nd Street at \$273,668 and he is requesting a reduction to \$220,000, even though based upon Mr. Droescher's opinion of value he could ask for an even lower assessment. He explained that the property located at 125 Norfolk Avenue is valued at \$128,393 by the County and he is asking for a reduction to \$100,000. Mr. Collins explained that the letter from Jared Faltys reflects that the property located at 125 Norfolk Avenue is probably only worth between \$45,000 and \$50,000. He explained that he is attempting to sell the front building; but, doesn't want to sell the back portion where the attorney's office is located. He stated that if two thirds of the building is estimated to be worth \$45,000, then asking for a reduction to \$100,000 is probably very generous on his part. Commissioner Prauner asked if there were any offers on purchasing the building and Mr. Collins replied that someone attempted to buy the building for \$79,000; but, there were many stipulated conditions which he didn't want to accept. He stated that what he is requesting for valuation amounts are very reasonable and he is not attempting to have the values outrageously reduced; but, the buildings aren't selling. He said that Mr. Faltys is very knowledgeable about what is happening in downtown Norfolk, so, his letter should be given consideration. He stated that they haven't made any improvements since 1986. County Assessor Jeff Hackerott asked if the property was currently listed with Dover Realtors because he couldn't find the listing online. Mr. Collins responded that the realtor couldn't sell the property, so the listing was removed. Mr. Hackerott asked if the sale was for the entire property and Mr. Collins replied that he would vacate the premises if the entire property sold. Chairman Ohl closed the hearing at 10:26 A.M. Motion was made by Schmidt and seconded by Ohl to table the property valuation protest. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-108: Kevin James, Vandelay Investments, LLC, P.O. Box 22151, Lincoln
PT NE1/4 NE1/4 34-24-1 1.189 AC (Tract 1 - Medelman's Lot Boundary Change)

Chairman Ohl opened the hearing at 12:18 P.M. No one appeared at the hearing to present verbal testimony. Chairman Ohl read the statement on the protest form. County Assessor Jeff Hackerott reported that the vacant property was the former location of the Depot which also had a restaurant. He explained that Vandelay Investments purchased this property out of tax foreclosure in July, 2016 at a price of \$376,041. He reported that property is vacant at this time and he looked at the online pictures which reflect that it is a bar, with no renovation work completed. Chairman Ohl closed the hearing at 12:30 P.M. Motion was made by Prauner and seconded by Schmidt to set the 2017 property valuation at \$355,273. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Protest #2017-109: Jim and Melinda Simonsen, 1704 East Berryhill Drive, Norfolk
Berry Hill 1st Addition Lot 5, Blk 5

Chairman Ohl opened the hearing at 10:47 A.M. Jim Simonsen appeared at the hearing and testified that he has lived in this house since 1991 and no improvements were made. He stated that the house has the original carpet, furnace, and air-conditioner. He stated that the doors and windows are still original, the roof was replaced several times due to storm damage, and the garage door has been replaced, but no other changes have been made. He requested that the valuation be reduced to the 2016 assessment. He said that the house has approximately 1,150 square foot and the square footage value is higher than other larger houses in the area. County Assessor Jeff Hackerott reported he inspected the house on July 2, 2015. He described the house as a split entry which was built in 1984 and has 2 bedrooms and 1³/₄ bathrooms on the main floor. He stated that the house has 2-car garage and there is a small utility shed on the property. He explained that they will be working on re-appraising the properties in this neighborhood for 2018. He said that the valuation change was a 7% increase which was applied to all residential houses within this price range. Mr. Hackerott reported that a house located at 1703 East Berry Hill Drive sold in 2011 for \$149,000 and then sold again in March, 2016 for \$173,000. He reported that the property next door to the subject property is a ranch style house that sold in June, 2017 for \$174,950. He summarized that the valuations are increasing because of market sales. Chairman Ohl closed the hearing at 10:56 A.M. Motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Prauner and Schmidt. Nays, none. Abstain, Ohl. Motion carried.

Protest #2017-110: Taylor Reeves, 54893 836th Road, Battle Creek
PT E1/2 SE1/4 21-23-2 35.22 AC

Chairman Ohl opened a hearing at 11:01 A.M. Taylor Reeves appeared at the hearing and testified that there are a lot of structures that were on this parcel when it was used for a dairy operation and they are no longer being used, or no longer on the property. County Assessor Jeff Hackerott confirmed the testimony of the owner. He stated that there are two harvesters that are not being used. Mr. Taylor reported that the harvesters are abandoned and the three-phase power has been removed. He stated that a bulk bin that was located by the harvester blew over and has a hole in it, so it will be destroyed. He also stated that the feed lines that were in the barns were cut out and have been removed and the manure pit is of no value. Chairman Ohl closed the hearing at 11:04 AM. Motion was made by Prauner and seconded by Schmidt to set the 2017 valuation at \$224,355. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-111: Presten Schmidt, 107 West 7th Street, Madison
Clarks Addition W1/2 LOTS 2 & 3, BLK 47

Chairman Ohl opened a hearing at 11:08 A.M. Presten and Maggie Schmidt, and Amanda Koenig, were present at the hearing. Presten Schmidt stated that they purchased the house in August, 2015 for \$72,000. County Assessor Jeff Hackerott stated that the house was originally constructed in 1889 and has 1,372 square feet. He stated that there is a partial basement under the house and some renovations were completed in the house in 2002. Mr. Schmidt testified that the basement is not livable and is used only for storage. He stated that they have not done any improvements to the house since they purchased it. He showed pictures of the house before he owned it and also present photos of the property on his cell phone. Maggie Schmidt reported that there is a three stall garage; but, the third stall is not usable. Presten Schmidt explained that the garage was added on before they bought the home; but it can't be used because water leaks into it. He explained that they have cleaned up some overgrown bushes on the north side of the garage. He stated that the roots on some bushes were very intrusive and wrapped around the utility lines, so a split utility line was installed. County Assessor Jeff Hackerott reported that the valuation change was a 9% increase which was applied to all residential houses within this price range in the City of Madison. Chairman Ohl explained the valuation process. Mr. Schmidt stated that another reason they are protesting is because their property taxes are included in their home loan; so, if the taxes increase their mortgage payments will also increase and they will be living outside their means. Chairman Ohl closed the hearing at 11:17 AM. Motion was made by Prauner and seconded by Ohl to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl and Prauner. Abstain, Schmidt. Nays, none. Motion carried.

Protest #2017-112: Bill and Miriam Willers, 1415 Andrews Drive, Norfolk
Andrews Regency North Lot 10B

Chairman Ohl opened a hearing as 12:33 P.M. No one was present for the hearing to offer verbal testimony. The letters submitted with the protest form were read. County Assessor Jeff Hackerott reported that he inspected the property with Mrs. Willers on July 13, 2017 and that the owners had the house built. He explained that the home is a townhouse with 1,925 square feet on the main floor and a full basement. He said that it is one of the last houses in the neighborhood to have wooden shake shingles; however, the owners are in the process of having asphalt shingles put on the roof. He stated that after several severe hail storms in Norfolk, the protective covenant for the area was changed to allow asphalt shingles. Chairman Ohl closed the hearing as 12:38 P.M. Motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-113: Rodney and Arlene Zohner, 54613 836 1/2 Road, Battle Creek
PT E1/2 SE1/4 SE1/4 26-23-3 10.74 AC

Chairman Ohl opened a hearing at 11:24 A.M. Rodney Zohner was present and submitted a map showing the location of the property. He testified that they purchased the subject property in 2016 because he owns the adjacent land. He reported that the buildings are in the process of being torn down. He reported that the value of his adjacent land is \$1,183 per acre; but, the subject property is valued at \$2,512 per acre. He explained that a creek goes through part of the subject property and he is returning it to agricultural use. He reported that one of the reasons that he wanted to buy the subject parcel is because the adjacent land that he owns is landlocked; so, if someone else purchased this parcel he would need an easement to access the adjacent land. Chairman Ohl closed the hearing at 11:29 A.M. Motion was made by Ohl and seconded by Prauner to set 2017 property valuation at \$21,129. Roll call vote: Ayes, Ohl, Prauner and Schmidt. Nays, none. Motion carried.

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Protest #2017-114: Bruce Siebrandt, 84650 556th Avenue, Norfolk
PT NW1/4 SW1/4 11-23-1 (Tract 3 - 375 FT X 221.8 FT) 1.89 AC

Chairman Ohl opened a hearing at 11:32 A.M. Bruce and LaJean Siebrandt were present. Chairman Ohl read the statement on the protest form. Mr. Siebrandt testified that two of the buildings are not on foundations, but are sitting on the ground. He reported that these two buildings may be removed from the property by a family member. He stated that the house has two bedrooms, sewing room, one bathroom, kitchen, living room, small dining room, and a laundry room. He reported that his mom lived in this house and then his brother lived there, but both are now deceased. He explained that no one is living in the house since his brother's death because they want to clean up the house, and put on a new roof and siding. Mr. Siebrandt explained that the original house was a mobile home, but all the walls and roofing were removed, so the only part left is the main frame. He said that most of the floor has been replaced. He stated that after he makes improvements to the house, he wants to rent it. County Assessor Jeff Hackerott reported that he reviewed the property on July 16, 2017 with Mr. Siebrandt. He reported that the house has 1,608 square feet. Chairman Ohl closed the hearing at 11:37 A.M. Motion was made by Prauner and seconded by Schmidt to set 2017 property valuation at \$36,543. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-115: John and Katherine Fox, P.O. Box 482, Norfolk
Andrews Regency North Lot 7B

Chairman Ohl opened a hearing at 12:42 P.M. No one was present to offer verbal testimony. Chairman Ohl stated that three documents were submitted with the protest form. He pointed out that a copy of a letter to the editor submitted with the protest states concerns for the chemical facility that would be located in the region. County Assessor Jeff Hackerott reported that this home is a townhouse with 1,804 square feet. He said that the basement finish is not comparable to the main floor, but is a lower quality. He stated that he was unable to make contact with the owners for an interior inspection. He explained that the valuation change was a 7% increase which was applied to all properties in this neighborhood. He reported that the last sale in this neighborhood was in a townhouse with 1,752 square feet which sold in February, 2016 for \$387,000. Chairman Ohl closed the hearing at 12:47 P.M. Motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-116: Tony and Shelly Coover, 83667 555th Avenue, Norfolk
PT E1/2 NE1/4 21-23-1 1 AC

Chairman Ohl opened a hearing at 11:42 A.M. Tony Cooper appeared at the hearing and testified that he doesn't agree with the building valuation. He reported that he put up a new shed so part of this increase is likely attributable to the new building. He said that the building valuation increased by \$49,000 and the land value increased by \$9,000. He stated that the County can't compare any houses because no factors are the same; so, the County can't compare his house to other houses in the same neighborhood. He reported that he only has a partial basement that is unfinished and that the house is 50 years old. Mr. Coover testified that the inside of the house has not been updated except for the replacement of carpet. He explained that he has proof that he spent \$32,016.20 to put up the new shed which included the structure, dirt work, concrete, and labor. He said that a \$35,000 value on the new shed would be fair. He stated that he understands that valuations need to go up because people are crazy and overpaying for property. He said that the shed is cold storage, measures 40 feet by 64 feet and has no insulation, electric, or water. County Assessor Jeff Hackerott explained that the valuation increase is not all for the new building. He stated that the house valuation increased by 9%, which is the same increase that was applied to all rural residential properties. He stated that the County's valuation for the new building, including the concrete, is \$32,214 and that the house valuation increased by \$16,855, which is a 9% increase. Mr. Coover asked how the County could justify this increase on the house when it is 50 years old and Mr. Hackerott replied that the increase is an attempt to keep up with the sale prices of rural residential properties. Mr. Coover reported that he paid \$190,000 for the house four years ago. Mr. Hackerott asked how they arrived at the sale price since it was a purchase from a family member and Mr. Coover responded that the purchased price of \$190,000 was \$4,000 more than the County's assessed value. Mr. Coover reported that the concrete in the driveway needs to be replaced since it's all cracked and busting up. He argued that most people want city sewer and water, not their own well and septic, because it hurts the resale of the property. Chairman Ohl closed the hearing at 11:55 A.M. Motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-117: Alvin Brandl, c/o Frances Brandl Life Estate, PO Box 809, Madison
NE1/4 32-21-1 160 AC

Chairman Ohl opened a hearing at 1:04 P.M. Al Brandl appeared at the hearing and submitted a broker's statement which was prepared by Blank Agency to settle the estate. He said that his sisters expressed concerns about the difference in value between the County's assessment and the broker's statement. He explained that Blank Agency used several land sales to arrive at an estimated value including a land auction for land close to the subject property which sold for \$7,000/acre. He reported that the broker's estimated value was \$7,400/acre and the County's value is about \$8,100/acre. Commissioner Schmidt explained that Blank Agency based his estimated value from an average of sales for one year; however, the County uses three years of property sales to establish valuations. Mr. Brandl advised that Mr. Blank said that agriculture land values peaked in 2014 based upon a university study. He said that he wants to keep everything peaceful in the family which is why he is verifying the valuation through this process. He explained that no one has lived in the house on this parcel for many years; however, his Dad wanted to keep the house. He said that the house has running water, a washer/dryer used for washing farm chemical clothing, and a new roof. He explained that the building site won't be split from the farm, but the land will be divided in half with his sibling. Commissioner Prauner asked if the grain bins on the farm are still used and Mr. Brandl responded that the garage and a shed next to one of the grain bins are used. Mr. Brandl explained that he purchased the grain bins and pays taxes as improvements on leased land. County Assessor Jeff Hackerott explained that land value decreased; but, the valuation on the house increased 9% which was applied to all rural resident properties. Mr. Brandl asked that the valuation be adjusted to an amount more in line with the value provided by Blank Agency, or something between Blank's estimate and the County's valuation, or whatever the regulations allow. Commissioner Schmidt explained the valuation process and the requirements to equalize the value with other similar farmland. Mr. Brandl stated that he wants to be able to go back to the family members and explain that there is a discrepancy between the broker's estimated land value and the County's taxation base. Chairman Ohl closed the hearing at 1:15 P.M. Motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner and Schmidt. Nays, none. Motion carried.

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Protest #2017-118: Kevin and Lisa Kowalski, 1007 Westbrook Drive
Walters' East Knolls Eighth Addition Lot 13, BLK 11

Chairman Ohl opened a hearing at 1:18 P.M. Lisa Kowalski appeared at the hearing. Chairman Ohl read the statement on the protest form. Mrs. Kowalski testified that the quality rating of their house is higher than what they think it should be based upon other homes in the neighborhood. She reported that they purchased the home in 2014 at a price of \$267,000; but, the house was built in 2007. She said that the quality rating was a 35 until last year when it was increased to 40 after the house was 9 years old. She testified that all the homes in the area had the same builder and they haven't made any improvements to the house. She said that she thinks that the people who formerly lived in their home built a new house a block away and didn't like their assessed value, so they called the County to complain, but she is only speculating. County Assessor Jeff Hackerott described the home as having 1,708 square feet on the main floor with 1,195 square feet of basement finish. Mrs. Kowalski testified that all the homes around them have a quality rating of 35 and these houses were either built the same year or after their house and they also have more square footage. She said that because they have a higher quality rating, their property valuation is higher. She stated that a house located at 1100 Westbrook Drive was built in 2007, has a quality rating of 35, more square footage, larger lot, and larger garage with a valuation of \$500 less. She reported that the property at 1100 Westbrook Drive recently sold in 2017, but the quality rating is 35. She reiterated that the quality rating of their house went up last year without reason. Mr. Hackerott replied that he received a call from an unidentified persons two years ago concerning the property valuation on the Kowalski home. Mrs. Kowalski explained that she thinks it was the former owners of their house because they wanted the value of their own house located at 1713 East Sycamore Avenue lowered and ultimately the value was lowered by about \$52,000. She reiterated that houses that are the same year, or newer than their home, have a quality rating of 35. She testified that the change in quality rating increased their property valuation \$26,000 in 2016 which resulted in a higher increase this year. She explained that she is a teacher and when she gives a test, everyone gets the same test, and the tests are graded the same; so, she feels like she has the same test as everyone in the area; but, is being graded differently. Chairman Prauner explained the valuation process and the requirement for the County to establish property valuations based up an average of sale prices in the area. Mrs. Kowalski replied that she feels that other houses in the area are worth at least the same value, or more, because they are larger. She concluded that she understands the sale price, but all the other homes in the neighborhood are worth just as much or more, and there are houses with recent sales that aren't valued at 90% like the value is set for their home. Chairman Ohl closed the hearing at 1:30 P.M. Motion was made by Schmidt and seconded by Prauner to set 2017 property valuation at \$233,556. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-119: Donnis Zoubek, 701 Skyview Circle, Norfolk
Skyview Townhouse 2nd Subdivision Lot 6b, Blk 2

Chairman Ohl opened the hearing at 1:44 P.M. No one was present at the hearing to offer verbal testimony. Chairman Ohl read the protest statement. County Assessor Jeff Hackerott advised that the house was purchased at a cost of \$175,450 in 2008 and the County's value is \$172,482. He explained that he spoke to Mr. Zoubek several times over the last several years' regarding the value of this property. He stated that the owner's purchase price and the County's value seem to be within the market. He stated that the valuation change was a 5% increase only on the house. Chairman Ohl closed the hearing at 1:46 P.M. Motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner and Schmidt. Nays, none. Motion carried.

Protest #2017-120: Carolyn Brown, 2110 South Victory Road, Norfolk
Skyview Townhouse 2nd Subdivision Lot 6b, Blk 2

Chairman Ohl opened the hearing at 1:36 P.M. Carolyn Brown appeared at the hearing and submitted original pictures of copies that were filed with the protest form. Chairman Ohl read the statement on the protest form. Mrs. Brown testified that in 2011 she had a house fire and asked several contactors to look at the house; but, they advised that it would be better to start completely over. She reported that the house was torn down and she subsequently located a house which was moved to her property. She explained that the house she moved onto her parcel was an older home that was put on a foundation and then updated with new siding, new shingles, and a new well and septic tank were added. She explained that the inside has air conditioning, heat, and running water; but, it's not finished. She said that the house needs floor coverings, paint, window coverings and a lot of other work. County Assessor Jeff Hackerott reported that he inspected this property on July 16, 2017 with the owner. He confirmed that the house was moved to this lot and placed on a new foundation. He stated that the garage has been enclosed and is in the process of being converting into living space. He confirmed that the interior of the house is a work in progress. Chairman Ohl closed the hearing at 1:41 P.M. Motion was made by Prauner and seconded by Schmidt to set 2017 property valuation at \$121,821. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-121: Philip Wantoch, 406 Blaine Street, Norfolk
S A Seals Addition Lot 3 & N 20 FT LOT 4, BLK 2

Chairman Ohl opened a hearing at 1:48 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the letter submitted with the protest form. County Assessor Jeff Hackerott reported that the valuation change was a 7% increase which was applied to all residential properties within the same price range. He stated that the subject house has 1,480 square feet, was built in 1962, with an addition added in 1977. He reported that a house with 1,244 squares feet, located at 408 Blaine Street, sold in 2016 for \$140,000. He reported that a house in the neighborhood which has 864 square feet sold for 95,000, and another house with 768 square feet sold for \$94,000. Chairman Ohl closed the hearing at 1:52 PM. Motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-122: George Blank, 703 North Main Street, Madison
W1/2 NE1/4 12-21-3 80 AC

Chairman Ohl opened a hearing at 1:56 P.M. George, Darwin, and Karen Blank were in attendance during the hearing. Chairman Ohl read the statement attached to the protest form. County Assessor Jeff Hackerott explained that the valuation increased because drainage areas were assessed as waste land and the GIS imagery showed that the drainage ditches were gone and planted to crops; so, the land use was changed to crop land instead of waste. He stated that the image was from 2016; however, he doesn't know what date the images were taken. Darwin Blank testified that he hasn't done much with the ditches the last several years because there weren't heavy rains to wash them out.

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

George Blank stated that there hasn't been a gully washing rain in the last several years; but, when a hard rain falls the ditches show up again. Darwin Blank presented an FSA map from 2014 which reflected lines for drainage ditches. Mr. Hackerott reiterated that the 2012 imagery shows crops planted along both sides of the ditches, but the 2016 imagery shows that the ditches are gone. Darwin Blank said that the remainder of acres on the farm should have decreased in value. Commissioner Prauner reviewed the number of acres of various soil types as listed on the assessment record and the corresponding valuation. Mr. Hackerott reported that dryland farm ground decreased \$100/acre and that grassland values didn't change. He said that the assessment record reflects 1.36 acres of waste that was assessed at \$150/acre and these waste acres were changed to cropland. George Blank stated that he can't control when it rains hard and these areas becomes wetlands and when the ditches dry out they can be farmed. He said that this doesn't increase the value of the farmland. He stated that the valuation should be reduced a certain percentage instead of being raised. He explained that he can't sell the property as irrigated farmland because he doesn't own the irrigation well or equipment. He said that his son rents the ground as dryland and if he wants to irrigate it that is okay, but he can't sell as irrigate. Mr. Hackerott reported that the County assessment record shows 63.7 irrigated acres and the NRD certification shows 68.3 irrigated acres. Commissioner Schmidt said that George Blank owns a dryland farm that is being irrigated and it's assessed as irrigated. Mr. Hackerott responded that the land has water applied, so it's valued as irrigated land. He said that this issue has been litigated to the Supreme Court so if the land is getting water it's classified as irrigated. He stated that it doesn't matter if the well is on another parcel or across the road. Chairman Ohl closed the hearing at 2:12 P.M. Motion was made by Schmidt and seconded by Prauner to table a decision on the property valuation protest. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-123: Darwin Blank, 82815 Hwy 121, Madison
E1/2 NE1/4 12-21-3 80 AC

Chairman Ohl opened a hearing at 2:12 P.M. George, Darwin, and Karen Blank attended the hearing. County Assessor Jeff Hackerott explained that the valuation increased because drainage areas were assessed as waste land and the GIS imagery showed that the drainage ditches were gone and planted to crops; so, the land use was changed to crop land instead of waste. He explained that changing the land use of this parcel was completed as part of a 6-year review cycle. He stated that if ditches show on the next set of images, then the land use will be changed again. He said that if there are several wet years where the drainage ditches get deep, then a scraper may need to be used to level them out so machinery can cross through. He said that farming practices can change where machinery is picked up on one side of the ditch and set down on the other side, or the drainage ditches are seeded to grass to control water. Darwin Blank pointed out an area on the map where crops drowned out because it was too wet. He explained that the Natural Resource District (NRD) office looked at the area so he could properly drain it; but, the NRD won't let him drain the area because they said it is wetland. He complained that he pays high priced taxes on this farm. Mr. Hackerott reported that the County assessment record shows 63.16 irrigated acres and the NRD certification shows 68.34 irrigated acres; so, they need to deal with this discrepancy next year. He explained that typically the NRD uses the County's acres for certification, but if the FSA records are available, the County will use these documents. Darwin Blank reiterated that he tried to drain the wet areas to make the farm better, but the NRD won't let him do that; so, these acres shouldn't be priced at a higher value because they are wetlands. Chairman Ohl asked if a change could be made if some acres are classified as wetlands and Mr. Hackerott replied that he could make a change if he has a wetland certification. Chairman Ohl closed the hearing at 2:24 P.M. Motion was made by Schmidt and seconded by Prauner to table a decision on the property valuation protest. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-124: Dale and Leslie Fanta, 1211 Blue Stem Cir, Norfolk
Meadow Ridge - Phase 1 4th Addition Lot 1, Blk 2

Chairman Ohl opened a hearing at 2:28 P.M. Dale and Leslie Fanta were present at the hearing. Chairman Ohl read the statement printed on the protest form. Dale Fanta questioned the equalization process and asked if they are speaking about square footage, the house, or land. He reported that they bought the house in 2001. He explained that they took the base square footage of their house and calculated a valuation of \$2.83/square foot. He reported that his neighbor's house is valued at \$2.73/square foot and other houses are valued at \$2.50/square foot, \$2.41/square foot, and \$2.35/square foot. Leslie Fanta testified that another similar house is valued at \$2.34/square feet. County Assessor Jeff Hackerott reported that he inspected the subject property on July 11, 2016 after the owners filed a protest form last year. He stated that the valuation change was a 3% increase on the house, with an overall property increase of 2.85%. He explained that the 2016 valuation decreased \$1,482 from the prior year. Mr. Fanta questioned the 35 quality rating and Mr. Hackerott explained that the quality rating ranges between low, fair, average, good, very good, and excellent. Mr. Fanta stated that the interior of their house is not the best and Mrs. Fanta explained that their house is lived in. Mr. Hackerott stated that he doesn't look at the taxes on the parcel, but only works with valuations. Mr. Fanta reiterated that when considering the square footage on the county records, there is a discrepancy in the value of their house compared to other properties. He said that if the valuation of their house is correct, then the values of other houses are too low. Mrs. Fanta said that there aren't many houses with the same square footage as their house and they don't have great landscaping. Chairman Ohl closed the hearing at 2:49 P.M. Motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-125: Leon Wagner, Jr., 1507 West Madison Avenue, Norfolk
Hillside Terrace Addition N 26.7 Ft Lot 13 & All Lot 14, Blk 7

Chairman Ohl opened a hearing at 3:44 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the statement listed on the protest form. County Assessor Jeff Hackerott explained that a reappraisal was completed in this neighborhood for 2017. He stated that the land value increased; but, the building value decreased. He explained that the contributory value of the lots increased during the reappraisal process. He stated that the house was built in 1949, an addition was put on the house between 1987 and 1989, and a new kitchen was completed in 2000. He said that the current owner purchased the property in 2004 at a cost of \$89,950. Chairman Ohl closed the hearing at 3:49 P.M. Motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Protest #2017-126: David Johnson, dba Eldogolf LLC, 1227 Eldorado Road, Norfolk
Eldorado Hills 16th Subdivision Lot 3

Chairman Ohl opened a hearing at 3:50 PM. No one was present at the hearing to offer verbal testimony. Chairman Ohl confirmed that the protest form has the reason for an adjusted valuation as "nothing has changed". County Assessor Jeff Hackerott reported that the subject properties include the Eldorado Golf Course and the clubhouse. He explained that the valuation changes for all parcels range between a 7% and 12% increases. He stated that the parcels are all commercial properties and that the different percentages of increase were applied to various ranges of value. Chairman Ohl asked if any consideration could be given to income when establishing a value and Mr. Hackerott replied that he does not consider income when establishing the valuation for the property. He stated that ownership of the property changed in 2013 and the purchase price for the golf course is listed on the assessment record as \$800,000. Chairman Ohl closed the hearing at 3:57 P.M. Motion was made by Schmidt and seconded by Prauner to make a 5% valuation reduction and set the 2017 property valuation at \$56,132. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-127: David Johnson, dba Eldogolf LLC, 1227 Eldorado Road, Norfolk
Eldorado Hills First Subdivision Lot 1, Blk 2 (1988-Lot Boundary Change-Tract 1)

Chairman Ohl opened a hearing at 3:50 PM. No one appeared at the hearing to offer verbal testimony. Chairman Ohl confirmed that the protest form has the reason for an adjusted valuation as "nothing has changed". County Assessor Jeff Hackerott reported that the subject properties include the Eldorado Golf Course and the clubhouse. He explained that the valuation changes for all parcels range between a 7% and 12% increases. He stated that the parcels are all commercial properties and that the different percentages of increase were applied to various ranges of value. Chairman Ohl asked if any consideration could be given to income when establishing a value and Mr. Hackerott replied that he does not consider income when establishing the valuation for the property. He stated that ownership of the property changed in 2013 and the purchase price for the golf course is listed on the assessment record as \$800,000. Chairman Ohl closed the hearing at 3:57 P.M. Motion was made by Schmidt and seconded by Prauner to make a 5% reduction and set the 2017 property valuation at \$33,037. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-128: David Johnson, dba Eldogolf LLC, 1227 Eldorado Road, Norfolk
Eldorado Hills First Subdivision Pt Lot 1 (Tract 2 - Hupp-Schulte Boundary Line Change-1992) & All Lot 2,
Blk 1 36.86 AC

Chairman Ohl opened a hearing at 3:50 PM. No one was present at the hearing to offer verbal testimony. Chairman Ohl confirmed that the protest form has the reason for an adjusted valuation as "nothing has changed". County Assessor Jeff Hackerott reported that the subject properties include the Eldorado Golf Course and the clubhouse. He explained that the valuation changes for all parcels range between a 7% and 12% increases. He stated that the parcels are all commercial properties and that the different percentages of increase were applied to various ranges of value. Chairman Ohl asked if any consideration could be given to income when establishing a value and Mr. Hackerott replied that he does not consider income when establishing the valuation for the property. He stated that ownership of the property changed in 2013 and the purchase price for the golf course is listed on the assessment record as \$800,000. Chairman Ohl closed the hearing at 3:57 P.M. Motion was made by Schmidt and seconded by Prauner to set the 2017 property valuation at \$438,988, which is a 5% reduction. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-129: David Johnson, dba Eldogolf LLC, 1227 Eldorado Road, Norfolk
Eldorado Hills 18th Subdivision Pt Lots 2a & 2b (Pt Tract 3-Lot Boundary Change)

Chairman Ohl opened a hearing at 3:50 PM. No one appeared at the hearing to offer verbal testimony. Chairman Ohl confirmed that the protest form has the reason for an adjusted valuation as "nothing has changed". County Assessor Jeff Hackerott reported that the subject properties include the Eldorado Golf Course and the clubhouse. He explained that the valuation changes for all parcels range between a 7% and 12% increases. He stated that the parcels are all commercial properties and that the different percentages of increase were applied to various ranges of value. Chairman Ohl asked if any consideration could be given to income when establishing a value and Mr. Hackerott replied that he does not consider income when establishing the valuation for the property. He stated that ownership of the property changed in 2013 and the purchase price for the golf course is listed on the assessment record as \$800,000. Chairman Ohl closed the hearing at 3:57 P.M. Motion was made by Schmidt and seconded by Prauner to make a 5% reduction and set the 2017 property valuation at \$734. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-130: David Johnson, dba Eldogolf LLC, 1227 Eldorado Road, Norfolk
Eldorado Hills 17th Subdivision Lot 2 (Pt Tract 3-Lot Boundary Change)

Chairman Ohl opened a hearing at 3:50 PM. No one was present at the hearing to offer verbal testimony. Chairman Ohl confirmed that the protest form has the reason for an adjusted valuation as "nothing has changed". County Assessor Jeff Hackerott reported that the subject properties include the Eldorado Golf Course and the clubhouse. He explained that the valuation changes for all parcels range between a 7% and 12% increases. He stated that the parcels are all commercial properties and that the different percentages of increase were applied to various ranges of value. Chairman Ohl asked if any consideration could be given to income when establishing a value and Mr. Hackerott replied that he does not consider income when establishing the valuation for the property. He stated that ownership of the property changed in 2013 and the purchase price for the golf course is listed on the assessment record as \$800,000. Chairman Ohl closed the hearing at 3:57 P.M. Motion was made by Schmidt and seconded by Prauner to make a 5% reduction and set the 2017 property valuation at \$306,977. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-131: Sheila Velasquez, 54893 Half Mile Road, Norfolk
Ill - Original Town Lot 7, Blk 1 - Mh (1984 Titan 24x56)

Chairman Ohl opened a hearing at 4:08 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the statement listed on the protest form. County Assessor Jeff Hackerott reported that he reviewed the property on July 15, 2017 with the owner. He explained that the property is a mobile home located in Battle Creek which measures 24 feet by 56 feet. He reported that the owner of the mobile home is leasing the land where it is located. He stated that a metal garage with no insulation was added to the back of the mobile home and that decks were added to both the front and back. He reported that the home has three bedrooms and the current owner is in the process of renovating the interior, with the floor coverings all removed and new subfloor being installed. He stated that the property was sold in July 2015 at a cost of \$12,500. Chairman Ohl closed the hearing at 4:12 P.M. Motion was made by Prauner and seconded by Schmidt to consider the current condition of the mobile home and set the 2017 property valuation at \$12,500. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Protest #2017-132: Justin Snorton, 811 North Boxelder Circle, Norfolk
Walters Wedgewood 9th Addition Lot 7, Blk 7

Chairman Ohl opened a hearing at 4:14 P.M. No one appeared at the hearing to offer verbal testimony. The letter submitted with the protest form was read by Chairman Ohl. County Assessor Jeff Hackerott reported that he inspected this property several years ago on July 17, 2015 after the owner filed a protest form. He stated that the assessment record reflects that there are 1,478 square feet on the main floor, 1,400 square feet on the second floor, with 1,238 square feet of finish in the basement. He said that the house was built in 1989 and has a 2-car garage. In addition, he stated that the owner purchased the property in 2011 at a cost of \$210,000. He said that the valuation change was a 4.6% increase on the house, which was the same increase that was applied to all other houses in the neighborhood. Chairman Ohl closed the hearing at 4:17 P.M. Motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-133: Kyle Finke, Evergreen Hill Golf Inc, P.O. Box 27, Battle Creek
Evergreen Hill 2nd Addition Phase 2 Lot 11 Tract 1 (Pt Tract 1-Lot Boundary Change-2015) (19-23-2)

Protest #2017-134: Kyle Finke, Evergreen Hill Golf Inc, P.O. Box 27, Battle Creek
Evergreen Hill 2nd Addition Phase 2 Lot 13 Tract 2 (Pt Tract 1-Lot Boundary Change-2015) (19-23-2)

Protest #2017-135: Kyle Finke, Evergreen Hill Golf Inc, P.O. Box 27, Battle Creek
Evergreen Hill 2nd Addition Phase 2 Lot 9 Tract 1 (Pt Tract 1-Lot Boundary Change-2015) (19-23-2)

Protest #2017-136: Kyle Finke, Evergreen Hill Golf Inc, P.O. Box 27, Battle Creek
Evergreen Hill 2nd Addition Phase 2 Lot 12 Tract 1 (Pt Tract 1-Lot Boundary Change-2015) (19-23-2)

Protest #2017-137: Kyle Finke, Evergreen Hill Golf Inc, P.O. Box 27, Battle Creek
Evergreen Hill 2nd Addition Phase 2 Lot 8 Tract 1 (Pt Tract 1-Lot Boundary Change-2015) (19-23-2)

Protest #2017-138: Kyle Finke, Evergreen Hill Golf Inc, P.O. Box 27, Battle Creek
Evergreen Hill 2nd Addition Phase 2 Lot 10 Tract 1 (Pt Tract 1-Lot Boundary Change-2015) (19-23-2)

Protest #2017-139: Kyle Finke, Evergreen Hill Golf Inc, P.O. Box 27, Battle Creek
Evergreen Hill 2nd Addition Phase 2 Lot 7 Tract 1 (Pt Tract 1-Lot Boundary Change-2015) (19-23-2)

Protest #2017-140: Kyle Finke, Evergreen Hill Golf Inc, P.O. Box 27, Battle Creek
Evergreen Hill 2nd Addition Phase 2 Lot 6 Tract 1 (Pt Tract 1-Lot Boundary Change-2015) (19-23-2)

Chairman Ohl opened a hearing at 4:23 P.M. No one was present at the hearing to offer verbal testimony. Chairman Ohl read the statement submitted with the protest form. County Assessor Jeff Hackerott reported that the protests are for a series of lots that are located on the interior portion of Evergreen Hill Golf Course which are for sale for residential building. He stated that the most recent lot sale was in July, 2016 at a cost of \$24,000. He stated that one of the lots is listed for sale at a price of \$47,000. He stated that the road to the lots is a private drive which will be a cul-de-sac. Chairman Ohl closed the hearing at 4:28 P.M. Motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-141: J & J Properties, LLC, 55474 837th Road, Norfolk
Carhart Second Addition Lot 3, Blk 1 1.45 AC

Chairman Ohl opened a hearing at 3:04 P.M. Jed Christiansen and R.J. Gall appeared at the hearing. They submitted a buyer's closing statement which reflects the purchase price for three of the four lots. Mr. Gall reported that the purchase price was \$101,243, which was \$1.00 per square foot. He also submitted a copy of the assessment change for a lot located north of Koenigstein Avenue which is comparable to the subject lots. He stated that the valuation for a similar lot was lowered based upon a recent sale. He said that he feels that the valuation in the area needs to be reconsidered for these lots to reflect a lower market value. He reported that three of the lots are approximately 35,000 square feet and the fourth lot is about 62,800 square feet. Commissioner Prauner asked if water and sewer was available to all these lots. Mr. Gall responded that the subdivision agreement says that, depending upon what type of building is placed on the lot, additional water infrastructure may need to be added. He stated that they plan to use all four lots for commercial development. He asked for a square footage assessment based upon recent market price since all the lots are very similar. County Assessor Jeff Hackerott stated that he wasn't aware of the sale prices when establishing the 2017 valuations. Chairman Ohl closed the hearing at 3:12 P.M. Motion was made by Prauner and seconded by Schmidt to set the 2017 property valuation at \$63,077. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-142: JAG Investments, LLC & J & J Properties, LLC, 3202 Koenigstein Avenue, Norfolk
Green Meadow Addition Lot 14, Blk 2

Chairman Ohl opened a hearing at 3:04 P.M. Jed Christiansen and R.J. Gall appeared at the hearing. They submitted a buyer's closing statement which reflects the purchase price for three of the four lots. Mr. Gall reported that the purchase price was \$101,243, which was \$1.00 per square foot. He also submitted a copy of the assessment change for a lot located north of Koenigstein Avenue which is comparable to the subject lots. He stated that the valuation for a similar lot was lowered based upon a recent sale. He said that he feels that the valuation in the area needs to be reconsidered for these lots to reflect a lower market value. He reported that three of the lots are approximately 35,000 square feet and the fourth lot is about 62,800 square feet. Commissioner Prauner asked if water and sewer was available to all these lots.

Mr. Gall responded that the subdivision agreement says that, depending upon what type of building is placed on the lot, additional water infrastructure may need to be added. He stated that they plan to use all four lots for commercial development. He asked for a square footage assessment based upon recent market price since all the lots are very similar. County Assessor Jeff Hackerott stated that he wasn't aware of the sale prices when establishing the 2017 valuations. Chairman Ohl closed the hearing at 3:12 P.M. Motion was made by Prauner and seconded by Schmidt to set the 2017 property valuation at \$34,517. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Protest #2017-143: JAG Investments, LLC & J & J Properties, LLC, 3202 Koenigstein Avenue, Norfolk
Green Meadow 2nd Addition Lot 1, Blk 1

Chairman Ohl opened a hearing at 3:04 P.M. Jed Christiansen and R.J. Gall appeared at the hearing. They submitted a buyer's closing statement which reflects the purchase price for three of the four lots. Mr. Gall reported that the purchase price was \$101,243, which was \$1.00 per square foot. He also submitted a copy of the assessment change for a lot located north of Koenigstein Avenue which is comparable to the subject lots. He stated that the valuation for a similar lot was lowered based upon a recent sale. He said that he feels that the valuation in the area needs to be reconsidered for these lots to reflect a lower market value. He reported that three of the lots are approximately 35,000 square feet and the fourth lot is about 62,800 square feet. Commissioner Prauner asked if water and sewer was available to all these lots. Mr. Gall responded that the subdivision agreement says that, depending upon what type of building is placed on the lot, additional water infrastructure may need to be added. He stated that they plan to use all four lots for commercial development. He asked for a square footage assessment based upon recent market price since all the lots are very similar. County Assessor Jeff Hackerott stated that he wasn't aware of the sale prices when establishing the 2017 valuations. Chairman Ohl closed the hearing at 3:12 P.M. Motion was made by Prauner and seconded by Schmidt to set the 2017 property valuation at \$32,038. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-144: JAG Investments, LLC & J & J Properties, LLC, 3202 Koenigstein Avenue, Norfolk
Green Meadow 2nd Addition Lot 2, Blk 1

Chairman Ohl opened a hearing at 3:04 P.M. Jed Christiansen and R.J. Gall appeared at the hearing. They submitted a buyer's closing statement which reflects the purchase price for three of the four lots. Mr. Gall reported that the purchase price was \$101,243, which was \$1.00 per square foot. He also submitted a copy of the assessment change for a lot located north of Koenigstein Avenue which is comparable to the subject lots. He stated that the valuation for a similar lot was lowered based upon a recent sale. He said that he feels that the valuation in the area needs to be reconsidered for these lots to reflect a lower market value. He reported that three of the lots are approximately 35,000 square feet and the fourth lot is about 62,800 square feet. Commissioner Prauner asked if water and sewer was available to all these lots. Mr. Gall responded that the subdivision agreement says that, depending upon what type of building is placed on the lot, additional water infrastructure may need to be added. He stated that they plan to use all four lots for commercial development. He asked for a square footage assessment based upon recent market price since all the lots are very similar. County Assessor Jeff Hackerott stated that he wasn't aware of the sale prices when establishing the 2017 valuations. Chairman Ohl closed the hearing at 3:12 P.M. Motion was made by Prauner and seconded by Schmidt to set the 2017 property valuation at \$34,688. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization recessed at 4:33 P.M. to Thursday, July 20, 2017 at 9:00 A.M.

County Clerk Nancy Scheer

Christian Ohl, Chairman
County Board of Equalization