

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 20, 2018

The Board of Equalization of Madison County, Nebraska met at 1:00 P.M.

Advance notice of meeting was published in the Tuesday, July 10, 2018 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Ron Schmidt called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

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

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

Hearings were conducted on property valuation protests as follows:

Protest #2018-112: Kathleen Aschoff, 1103 East 6th Street North, Madison
NE1/4 11-21-2 160 AC

Chairman Schmidt opened a hearing 9:03 A.M. Gerald and Kathleen Aschoff was present at the hearing. Mr. Aschoff stated that they filed the protest to determine if there is a discount in valuation for CRP acres. County Assessor Jeff Hackerott explained that his staff is in the process of working up the land use change from dry cropland to CRP acres. Mr. Aschoff testified that 31 acres on this parcel were in the CRP program for 10 years and then the contract was renewed for 25 years. Chairman Schmidt closed the hearing at 9:06 A.M. Motion was made by Prauner and seconded by Ohl to table a decision on the property valuation protest. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-113: Gerald Aschoff, 1103 East 6th Street North, Madison
PT SW1/4 & W 50 AC SE1/4 33-22-1 95.5 AC

Chairman Schmidt opened a hearing 9:03 A.M. Gerald and Kathleen Aschoff was present at the hearing. Mr. Aschoff stated that they filed the protest to determine if there is a discount in valuation for CRP acres. County Assessor Jeff Hackerott explained that his staff is in the process of working up the land use change from dry cropland to CRP acres. Mr. Aschoff testified that 10 acres on this parcel were in the CRP program for 10 years and then the contract was renewed for 25 years. Chairman Schmidt closed the hearing at 9:06 A.M. Motion was made by Prauner and seconded by Ohl to table a decision on the property valuation protest. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-114: Aterra 35 2305 Krenzien Dr Norfolk LLC, 1001 Grand Avenue, West Des Moines, Iowa
Rickert's Second Addition Lot 2-R

Chairman Schmidt opened a hearing at 9:17 A.M. The Board of Equalization heard testimony from Brenda Jackson, representing Aterra 35, by a telephonic conference call. Ms. Jackson reported that the tenant of the property is Aaron's Rent to Own and the tenant pays all expenses with regard to the lease. She stated that the tenant has been suffering operating loss and in 2017 the loss was \$140,000 for year end. She explained that they are tracking 2018 a little bit ahead of where they were in midyear 2017; so, additional expenses won't be the best option for the tenant. She stated that they are requesting the Board's consideration to leave the assessment the same as it was in 2017 to give the tenant some time to figure out what needs to be done. Ms. Jackson stated that the tenant has asked for a rent reduction to try to continue to have a profitable operation which they had not been experiencing. She reported that year to date in 2018, the revenues are down \$12,588. She said that there are good operators in the store; however, the expenses and the overhead are hurting the business. County Assessor Jeff Hackerott requested copies of the 2015, 2016, and 2017 income and expense statements, including the rent rolls. Ms. Jackson stated that she would email the information to Mr. Hackerott. Chairman Schmidt closed the hearing at 9:21 A.M. Motion was made by Ohl 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 #2018-115: Ardith Kutchera, 806 Andy's Lake Road, Norfolk
Cedar Lake Subdivision 1st Addition Lot 3, Blk 1 (2-23-1)

Chairman Schmidt opened a hearing at 9:23 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read by Chairman Schmidt. County Assessor Jeff Hackerott reported that he reviewed the property on July 15, 2018 with Ms. Kutchera. He explained that there is water damage to the house related to plumbing work which was completed in 2016 where the line was spliced on the water softener drain; but the line wasn't clamped. He stated that the house was built on a slab with a crawlspace, so the water softener line broke and flooded the kitchen and utility room floors and damaged the bottom of the kitchen cabinets. He also confirmed that the owner is in the process of completing the renovation work and re-siding the house from vinyl to cement board. Chairman Schmidt closed the hearing at 9:27 A.M. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$218,314. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-116: J & R Rentals LLC, P.O. Box 1561, Norfolk
Pasewalks Sixth Addition Lot 3, BLK 2

Chairman Schmidt opened a hearing at 9:42 AM. No one appeared at the hearing to offer verbal testimony. The written protest form was read by Chairman Schmidt. County Assessor Jeff Hackerott explained that the subject property is a duplex that was built in 1950 and that each half is 520 square feet. He reported that he was unable to contact the owner for an inspection; however, he stopped by the property on July 19, 2018 and no one responded at either unit and the duplexes appear to be vacant. He stated that the building is cheaper quality and doesn't have overhangs. Chairman Schmidt closed the hearing at 9:45 A.M. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$26,812. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-117: Satheesh Malur, 2708 Ursula Circle, Norfolk
Parkhill Lot 84

Chairman Schmidt opened a hearing at 9:47 AM. Satheesh Malur appeared at the hearing and stated that there are several items that are wrong on the assessment record. He stated that several other properties that are similar have lower valuations. County Assessor Jeff Hackerott reported that the ranch-style home had an addition added onto the existing garage. He explained that the original garage was converted into living space and the current garage was added onto the front of the house approximately 15 years ago. He stated that other ranch-style houses in the neighborhood which sold seem to support the current valuation for the subject property. He stated that the sale prices of houses in the area are \$234,900, \$240,000, and \$177,000. He reported that the valuation change was a 7% increase which was applied to all residential properties in this neighborhood. Mr. Malur confirmed that there are 3 bedrooms and 1½ bathroom on the main

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floor and one-half bathroom in the basement. He said that he reviewed the historical valuation for other homes in the neighborhood. He submitted copies of some comparable properties and reported that a property located at 2903 Dover Drive which is located close to his house didn't have a valuation increase. He also stated that another house located on Dover Drive and one located on North 27th Street had valuation increases; but, the increases were not as much as his valuation. He stated that he has lived in this house for 3 years. Chairman Schmidt closed the hearing at 9:56 A.M. Motion was made by Ohl and seconded by Prauner to make no change to the 2018 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-118: Helena Chemical Company, P.O. Box 2629, Addison, Texas
PT N1/2 14-24-1 22.39 AC

Chairman Schmidt opened a hearing at 9:15 A.M. No one appeared at the hearing. Chairman Schmidt read an email received from Steve Graham, Vice-President of property tax, advising that they would like to withdraw the 2018 appeal. Chairman Schmidt closed the hearing at 9:16 A.M. Motion was made by Prauner and seconded by Ohl to accept the withdrawal of the property valuation protest. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-119: Property Valuation Services, 1440 Metcalf Avenue, Overland Park, Kansas
Heritage of Bel Air Second Addition Lot 1 (Partial Exemption - 9004)

Chairman Schmidt opened a hearing at 10:03 A.M. Chairman Schmidt read that the property valuation protest form. County Assessor Jeff Hackerott explained that the subject property is the BelAir Nursing Home located in Norfolk. He stated that would like to see more in-depth analysis and pro forma information. He stated that Property Valuation Services used the County's square footage for the building, storage garage, and land value; however, he doesn't know how the company derived at the depreciation number used in the analysis. He stated that over the course of the next several years they will be working with the owner during a commercial re-valuation and hopefully they can obtain more in-depth information to analyze. Chairman Schmidt closed the hearing at 10:07 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2018 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-120: Property Valuation Services, 1440 Metcalf Avenue, Overland Park, Kansas
Heritage of Bel Air Second Addition Lot 2 (Units A Thru F)

Chairman Schmidt opened a hearing at 10:07 A.M. The property valuation protest was read by Chairman Schmidt. County Assessor Jeff Hackerott reported that the subject parcel has Memory Care Units under the same ownership as Bel-Air Nursing Home in Norfolk and are located north of the nursing home. He stated that there are three duplex buildings and that Property Valuation Services used the County's square footage for the duplexes and land value; however, he doesn't know how the company derived at the depreciation number used in the analysis. He stated that he would like more in-depth analysis on rents, occupancy, and depreciation for the duplexes. He stated that he could possibly value these are duplexes; but, he doesn't know what affect the level of care for the occupants would have from a market perspective. Chairman Schmidt closed the hearing at 10:12 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2018 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-121: Property Valuation Services, 1440 Metcalf Avenue, Overland Park, Kansas
Carhart Second Addition Replat I Lot 1, Blk 1 2.26 AC

Chairman Schmidt opened a hearing at 10:12 P.M. The written protest form was reviewed. County Assessor Jeff Hackerott reported that the property is the Homestead Assisted Living facility in Norfolk. He stated that Property Valuation Services submitted a bare bones Marshall & Swift analysis using the County's square footage for the building and land value. He said that he doesn't know how the company derived at the depreciation amount. He stated that over the course of the next several years they will be working with the owner during a commercial re-valuation and hopefully they can obtain more in-depth information to analyze. He reported that this property was purchased in 2004 at a cost of \$2.4 million. Chairman Schmidt closed the hearing at 10:14 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2018 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-122: Phillip J Schimonitz, 116 El Camino Drive, Norfolk
Suburban Acres Lot 14 (24-24-1)

Chairman Schmidt opened a hearing at 10:28 A.M. Commissioner Prauner read the protest form. County Assessor Jeff Hackerott reported that he drove by the property on July 15, 2018; but, he couldn't make any contact with the owner. He stated that the ranch style house was built on a crawl space in 1975, has no basement, and is typical for the neighborhood. He explained that a garage was added onto the house in 2006. He stated that the valuation change was a 9% increase that was applied to all rural residential properties in the County. Chairman Schmidt closed the hearing at 10:30 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2018 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-123: 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 Schmidt opened a hearing at 9:28 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the property is an acreage and some of the buildings have been gone for many years since there is only a small building value listed on the assessment record. He stated that the owner is in the process of removing some buildings because the roofs are gone. Chairman Schmidt closed the hearing at 9:30 A.M. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$229,558. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-127: J A B LLC, 714 Andy's Lake Road, Norfolk
Western Town Lot Companys First Addition Lot 4, BLK 9

Chairman Schmidt opened a hearing at 11:05 A.M. County Assessor Jeff Hackerott explained that the subject house was converted to apartment units; but, he is unsure if there are two or three units. He stated that the owner was contacted by telephone and he said that he would email his income and expense statements for this property for the last three years; however, they haven't been received. He reported that the current owner purchased the property in 2017 at a cost of \$159,950. Chairman Schmidt closed the hearing at 11:10 A.M. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$150,353. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-128: David Uher, 505 William Street, Norfolk
Tax Lots NE1/4 NE1/4 28-24-1 N 55 FT W 148 FT E 153 FT Tax Lot 2

Chairman Schmidt opened a hearing at 2:52 P.M. David Uher was present at the hearing and explained that he filed a protest for three reasons. He stated that the first reason is that when he measured the building he arrived at fewer square feet than the Assessor has on the assessment record. He stated that he measured the building as 1,109 square feet and the assessment record reflected 1,128 square feet even though it's not a significant difference. He stated that the second reason for the protest is that he has a buried fuel oil tank on the

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property. He explained that he bought the property in 1987 and at that time the buried tank was already abandoned. He stated that it possibly was abandoned in the 1960s, so the tank has been in the ground for a long time and he never really paid much attention to it until now because he's in the process of retiring and he will probably be selling or renting the building in the next few years. Mr. Uher stated that having the underground tank which is really close to the foundation will create a risk of damaging the basement walls if excavated. He said that at this point no one knows whether the tank has leaked; so, there could be ground water or soil contamination. He stated that he feels that the underground tank renders the property far less marketable. He stated that the third reason for the protest is that the property next door at 108 South 13th Street is very similar because they are houses that were converted to commercial office space. He explained that the property at 108 South 13th Street has 960 square feet and two years ago both of them had a 12% increase; however, this year his property valuation increased by 10% and the property located at 108 South 13th Street didn't increase at all. Mr. Uher stated that if you would assume that the Assessor believes that the property at 108 South 13th Street is property valued, then if you take the 960 square feet and divide it into the value for that building and apply it to his building, his valuation should be about \$57,000 without even taking into consideration the underground fuel tank. He said that he would be happy if the valuation was rolled back to the 2017 value so there was no increase like the property located at 108 South 13th Street. He reported that the Fire Marshal estimated that the underground tank is between 250 and 300 gallons and there is about six inches of liquid in the tank; so, there is a concern that the tank could have leaked. He stated that he doesn't see anyone buying the property not knowing what the full extent of the environmental issues are for the underground tank. County Assessor Jeff Hackerott reported that he measured the outside of the property on July 19, 2018 and confirmed that the square footage is 1,128 square feet. He stated that the difference between the measurements is that the County rounds everything to the nearest foot because the building actually measures 7"11" by 15'3". He reported that he was unaware that there was a buried fuel oil tank on the parcel. In addition, he stated that he can't explain why the valuation for the property located at 108 South 13th Street didn't increase. He stated that they changed all the valuations in mass, so there must be something in the software coding that caused this problem. He reported that according to the assessment records, the building located at 108 South 13th Street was built in 1915 and the building located at 110 South 13th Street was built in 1950. Chairman Schmidt closed the hearing at 3:01 P.M. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$62,748. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-129: Brenda Test, 2207 Vernon Avenue, Norfolk
Western Heights Third Platting Lot 8, BLK 9

Chairman Schmidt opened a hearing at 10:32 A.M. Brenda Test was present at the hearing and explained that the house was built in 1976 making it 42 years old. She testified that a house which is located four houses away from her home was built in 2001 which makes it 17 years old. She stated that new houses are being built near, or not far from her house, and that some of the valuations are based on the area where the house is located. She stated that she compared her property valuation with a few random properties in regards to improvements and what she considers storage sheds. She explained that her property had the highest improvement value and she doesn't have a storage shed. She explained that the difference was between \$2,162 and \$12,000. She said that all the comparable houses were either the same size or close to the same square footage as her house. She stated that she asked the Assessor's Office how they base their value on the improvements and she was told that it varies; so, it's hard to know what figure is used when you are told that it varies. She stated that she looked at the Stanton County GIS website which listed a separate valuation for the improvements. She stated that if you look at all the comparable properties, hers is the only one with no storage shed; but, it is valued the highest of the ones that she compared. County Assessor Jeff Hackerott reported that the valuation change was a 9% increase that was applied to all residences in the neighborhood. He reported that the houses on both the east and west side of the subject property were built in 1976. He stated that the house located east of the subject property sold in 2015 for \$180,000, which is \$120/square foot, and the house located on the west side of the subject property sold in 2017 for \$172,000, which is \$145/square foot. He stated that the current assessed value for the subject house is \$114/square foot. He stated that the valuation appears to be equitable with the sale prices of houses in the area. Ms. Test reported that the house located across the street at 2206 Vernon Avenue has the same square footage and an outside storage shed and is valued less than her property. Chairman Schmidt closed the hearing at 10:40 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2018 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-130: Carolyn Brown, 2110 South Victory Road, Norfolk
Chaffin's Addition Lot 1 (35-24-1)

Chairman Schmidt opened a hearing at 11:25 A.M. Carolyn Brown appeared at the hearing and stated that she understands that her valuation was raised because there was a percentage increase for everyone. She explained that, in her opinion, the beginning valuation for her property is faulty. He stated that no repairs or improvements were made to the house. She reported that the original house burned and the current house was moved onto her property from another location. She submitted pictures of the house showing the siding falling off and holes in the roof of the chicken house. County Assessor Jeff Hackerott reported that he reviewed the house with Ms. Brown last year on July 15, 2017. He confirmed that the current ranch-style house was built in 1956 and was moved onto the property in 2012 and placed on a poured foundation. He explained that the garage is being converted to a laundry room and bedroom. He advised that the interior of the house is not complete and that the house was attached to an existing breezeway which leads to a two car garage. He stated that the basement is also unfinished. Ms. Brown clarified that one side of the two-car garage is being used as storage space. Chairman Schmidt closed the hearing at 11:29 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2018 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-131: Robin Jones, 309 North 10th Street, Norfolk
Pasewalks Addition SW1/4 Lot 9, BLK 4

Chairman Schmidt opened a hearing at 10:48 A.M. Robin Jones was present at the hearing and testified that she has been a local real estate agent for 35 years. She stated that if the assessed value is the price that you would sell the house for, then the valuation is too high. She stated that she completed a full market analysis on the property similar to a licensed appraiser showing three different properties which shows that the valuation of the property is considerably higher than it should be for today's current market. She stated that she would sell this property for the County's assessed value in a heartbeat and if she is willing to sell for this amount, it tells her that the valuation is higher than it should be. She explained that she used three other similar properties in her market analysis which are similar in style and size, and those that weren't similar, she made adjustments. As an example, she stated that if a house was larger in square footage, then she took the square footage away to get the adjustment like a licensed appraiser would do to show true market value. She stated that the subject property has a detached single car garage. County Assessor Jeff Hackerott reported that the bungalow style house was built in 1952 and has 1,056 square feet on the main floor and 1,024 square feet in the basement. He stated that the house has metal siding, one bathroom, and two bedrooms on the main floor. He stated that the County needs to complete an interior inspection of the property to determine if the assessment record is accurate. Commissioner Prauner asked when the house was purchased. Ms. Jones responded that she has owned the house since the 1970s and that she lived in the house for several years, but now it is a rental home. She stated that the comps speak for themselves and are based on properties that sold on the market during the past six months. She stated that the rent is \$650 per month and the tenant pays all the utilities. Chairman Schmidt closed the hearing at 10:55 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the property valuation. Roll call vote: Ayes, Prauner. Nays, Ohl and Schmidt. Motion failed. After further discussion, a motion was made by Ohl and seconded by Schmidt to set the 2018 property valuation at \$95,000. Roll call vote: Ayes, Ohl and Schmidt. Nays, Prauner. Motion carried.

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Protest #2018-132: Steve & Theresa Perry, 83658 556th Avenue, Norfolk
III - Chapmans Development N 17 FT Tract 2 & All Tract 3 1.124 AC (24-24-1) - MH Lot 3 (1975 Champion 14X66)

Chairman Schmidt opened a hearing at 11:40 A.M. Theresa Perry was present at the hearing and testified that when they purchased the Bourelle Mobile Home Park they started replacing various trailers; but, the City of Norfolk then made a decision that the trailers were nonconforming use and had to be removed. She explained that a hail storm damaged the trailers and the City of Norfolk wouldn't give them permits to move any new trailers into this mobile home park and they didn't fix any of them. She explained that the trailer house on this lot has been removed. County Assessor Jeff Hackerott confirmed that the trailer house has been removed from this parcel. Chairman Schmidt closed the hearing at 11:49 A.M. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$0.00. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-133: Steve & Theresa Perry, 83658 556th Avenue, Norfolk
III - Chapmans Development N 17 FT Tract 2 & All Tract 3 1.124 AC (24-24-1) - MH Lot 2 (1974 Adrian II 14X66)

Chairman Schmidt opened a hearing at 11:40 A.M. Theresa Perry was present at the hearing and testified that when they purchased the Bourelle Mobile Home Park they started replacing various trailers; but, the City of Norfolk then made a decision that the trailers were nonconforming use and had to be removed. She explained that a hail storm damaged the trailers and the City of Norfolk wouldn't give them permits to move any new trailers into this mobile home park and they didn't fix any of them. She explained that the trailer house on this lot has been removed. County Assessor Jeff Hackerott confirmed that the trailer house has been removed from this parcel. Chairman Schmidt closed the hearing at 11:49 A.M. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$0.00. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-134: Steve & Theresa Perry, 83658 556th Avenue, Norfolk
III - Chapmans Development N 17 FT Tract 2 & All Tract 3 1.124 AC (24-24-1)
MH Lot 4 (1974 Shangri La 14X64)

Chairman Schmidt opened a hearing at 11:40 A.M. Theresa Perry was present at the hearing and testified that when they purchased the Bourelle Mobile Home Park they started replacing various trailers; but, the City of Norfolk then made a decision that the trailers were nonconforming use and had to be removed. She explained that the City of Norfolk gave them a permit to move this trailer house into the mobile home park; but, then the City wouldn't give them a permit to hook up the electric. She said that she has a letter which explains that the trailer will be removed. County Assessor Jeff Hackerott confirmed that the trailer house is unoccupied; but, is still in the mobile home park. Chairman Schmidt closed the hearing at 11:49 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2018 property valuation at \$100.00. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-135: Steve & Theresa Perry, 83658 556th Avenue, Norfolk
III - Chapmans Development N 17 FT Tract 2 & All Tract 3 1.124 AC (24-24-1) - MH Lot 9 (1967 Safeway 12X52)

Chairman Schmidt opened a hearing at 11:40 A.M. Theresa Perry was present at the hearing and testified that when they purchased the Bourelle Mobile Home Park they started replacing various trailers; but, the City of Norfolk then made a decision that the trailers were nonconforming use and had to be removed. She explained that a hail storm damaged the trailers and the City of Norfolk wouldn't give them permits to move any new trailers into this mobile home park and they didn't fix any of them. She explained that she gave the trailer away; but, the person backed out so she is trying to give the trailer away again and it will be leaving the mobile home park. She said that she has a letter which explains that the trailer will be removed. County Assessor Jeff Hackerott confirmed that the trailer house is unoccupied; but, is still in the mobile home park. Chairman Schmidt closed the hearing at 11:49 A.M. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$100.00. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-136: Steve & Theresa Perry, 83658 556th Avenue, Norfolk
III - Chapmans Development N 17 FT Tract 2 & All Tract 3 1.124 AC (24-24-1) - MH Lot 5 (1977 Champion 14x52)

Chairman Schmidt opened a hearing at 11:40 A.M. Theresa Perry was present at the hearing and testified that when they purchased the Bourelle Mobile Home Park they started replacing various trailers; but, the City of Norfolk then made a decision that the trailers were nonconforming use and had to be removed. She explained that a hail storm damaged the trailers and the City of Norfolk wouldn't give them permits to move any new trailers into this mobile home park and they didn't fix any of them. She explained that the trailer house on this lot has been removed. County Assessor Jeff Hackerott confirmed that the trailer house has been removed from this parcel. Chairman Schmidt closed the hearing at 11:49 A.M. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$0.00. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-137: Steve & Theresa Perry, 83658 556th Avenue, Norfolk
Peterson's Replat (Lots 2 & 3 Hille's) Lots 12 & 13

Protest #2018-138: Steve & Theresa Perry, 83658 556th Avenue, Norfolk
Peterson's Replat (Lots 2 & 3 Hille's) Lot 10 (Lot Boundary Change - Pt Tract Two) & All Lot 11

Chairman Schmidt opened a hearing at 11:50 A.M. Theresa Perry attended the hearing and explained that she compared the valuation of her apartments with Meadow Ridge and Peterson apartments. She stated that Meadow Ridge has beautiful apartments and they get more rent than her apartments; but, the valuation is \$26,000 per unit compared to a value of \$27,000 and \$28,000 for her apartments. She explained that the Meadow Ridge Apartments have central air conditioning, garbage disposals, dishwashers, and forced air furnaces for heating. She stated that her apartment units are located in a blighted area and the units have window air-conditioning and baseboard heat and her buildings are at least 20 years older. In addition, she stated that the Peterson apartments are valued at \$26,651 per unit and these units also have central air conditioning and forced air furnaces. She stated that in comparison to the other two apartment units of Meadow Ridge and Peterson, her apartment units are overvalued. Ms. Perry explained that she has two apartment units in 106 Gold Strike that aren't rented because of water problems. She said that one unit flooded from a low spot in the sewer and the other unit has water coming into it during heavy rains. She stated that one apartment in 104 Gold Strike flooded after the last heavy rain, and that a bedroom in another apartment floods when the gutters are plugged. Commissioner Prauner asked what the rental rates are for the apartment units. Ms. Perry responded that the rents vary and range between \$400 and \$495 per month. She explained that most of the units are two bedrooms. She stated that most apartments are leased for one year and then the tenants leave. Ms. Perry explained that some of the tenants get rental assistance from HUD. County Assessor Jeff Hackerott reported that each of the buildings have 12 apartment units and he asked if each unit had two bedrooms. Ms. Perry replied that each building has one apartment with one bedroom and that the laundry room occupies the space for the second bedroom. She stated that she doesn't understand why the County would want to value her apartments based on income because Meadow Ridge Apartments have higher rental rates. Mr. Hackerott explained that the Meadow Ridge Apartments are low income housing tax credit apartments with a 30 year term and statutorily they must be valued differently. Ms. Perry stated that she should be treated the same as Meadow Ridge Apartments because she is lower income compared to that apartment complex. She said that Meadow Ridge charges \$580/month rent for a one-bedroom unit. She reported that she pays the water, sewer, and garbage and that the tenant pays for electric services. She said that she doesn't rent any of the 7 garages in her apartment complex because she is short on parking spaces so she allows the tenants to parallel-park in front of the garages. Chairman Schmidt closed the hearing at 12:01 P.M. Motion was made by Ohl and seconded by Prauner to table a decision on the property valuation protests. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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The Board of Equalization recessed at 12:10 P.M for lunch and reconvened at 1:00 P.M.

Protest #2018-139: Sean T. Mullen, 12829 West Dodge Road, Suite 200, Omaha
Haases Suburban Lots S 248 FT W1/2 LOT 2 & S 248 FT Lot 3 & E 46.2 FT S1/2 Lot 4, BLK 6

Chairman Schmidt opened a hearing at 1:03 P.M. The attachments submitted with the protest form were reviewed. County Assessor Jeff Hackerott reported that the subject property is the Odd Fellow apartment complex in Norfolk and the building is currently undergoing renovations. He reported that the owner submitted pro forma information for 2016 and the first 9½ months of 2017. He explained that the property is low income housing tax credit parcel which is rent controlled. He stated that the owner is putting a sizable capital investment into the building and there are some thresholds with either the State of Nebraska or Federal government where if the owner spends a certain amount of money it will trigger a reset in all the rents for the entire building. He said that renovations started at the top of the building with replacement of all the windows; but, at this time renovations are not finished. He stated that he is unsure of what the renovations all include. Chairman Schmidt closed the hearing at 1:07 P.M. Motion was made by Ohl 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 #2018-140: Chad & Jody Maas, 1718 Troon Street, Norfolk
Eldorado Hills 10th Subdivision Lot 8, Blk 3

Chairman Schmidt opened a hearing at 1:12 P.M. Chairman Schmidt read the protest form. Chad and Jodi Maas appeared at the hearing to offer verbal testimony. Mr. Maas testified that they looked at comparable houses in the area on the Madison County GIS website. He stated that their house is valued higher than the neighboring properties. He submitted copies of comparable properties which were accepted into the record. He stated that a house located up the street from their property has similar square footage and the valuation is a lot less than their property. He said that another house around the corner has more square foot of finish and is also valued less than their house. He said that a property located at the end of the block sold for \$370,000 which is a very comparable home. Mr. Mas explained that he had a realtor complete sale analysis of the homes in their area and everything that sold in their area within a few blocks that the realtor qualified as comparable homes all sold for less than what their home is assessed by the County. Jodi Maas testified that they fully expected to have their valuation increase each year; but, the valuation increase the previous year was significant and then to have another large increase was surprising. She stated that they don't know how the valuation process works; so, if the County could explain the process to make sure that the valuation is correct. County Assessor Jeff Hackerott explained that the valuation change was a 9% increase which was applied to all residential properties in the neighborhood. Mr. Maas stated that the sales are right in line with last year's value. He stated that when they purchased the house the sale price was at the top of the market. Chairman Prauner asked if the house has a basement and if it's finished. Mr. Maas replied that there is a basement and half of it is finished. He verified that their home has four bedrooms and three bathrooms and that it was purchased in 2014. Mrs. Maas asked if the house being located on the golf course side of the street adds value and Mr. Hackerott responded there is no definitive conclusion that it adds value. Commissioner Prauner explained the valuation process and stated that three years of residential property sales are used to establish valuations. Chairman Schmidt closed the hearing at 1:23 P.M. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$391,067. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-141: Christopher Bruening, 906 Elm Avenue, Norfolk
Beels Addition Lot 8, Blk 1

Chairman Schmidt opened a hearing at 1:25 P.M. Chris Bruening attended the hearing and testified that he purchased the house two years ago at a cost of \$86,500 and the assessed valuation increased over \$19,000 in the last two years, which is a 21% increase. He said that the market value hasn't gone up anywhere near that amount. He submitted some pictures showing the condition of the property. He explained that the lawn on this property is very small. He stated that the roof is failing and that huge chunks of shingles fly off during heavy winds. In addition, he stated that the foundation is curved on the back of the house. County Assessor Jeff Hackerott asked if this property is a rental home. Mr. Bruening replied that he rents the house for \$600 per month and the tenant pays all the utilities. He confirmed that the house has two bedrooms and one bathroom and the basement has one room that is partially finished and another small room with no window. He reported that the parcel has a detached garage and that the neighbor's house is extremely run down. He explained that if he tries to sell the property now it would probably only sell for about \$90,000. Chairman Schmidt closed the hearing at 1:30 PM. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$90,687. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-142: Bruening Landscapes & Turf Management Inc., 2200 W Eisenhower Avenue, Norfolk
Ruhlows & Busseys Suburban Lots Lot 3 & E 12 Ft Lot 4, BLK 1

Chairman Schmidt opened a hearing at 1:30 P.M. Tad Bruening was present at the hearing and testified that they purchased the property 1½ years ago at a cost of \$77,100. She submitted pictures showing the condition of the house. She explained that there is a door to the basement which cannot be used and is dead bolted because the steps and landscaping that lead to the door are falling in. She reported that they have moisture in the basement, the garage is in really poor shape, and the house as the old original windows. She stated that they put a new garage door on so that it was functional. She said that the house has three bedrooms; however, the bathroom sink is very small and not very functional for a family. Chairman Schmidt asked if any improvements have been made since the house was purchased. Ms. Bruening responded that the insurance company required the installation of a new electrical box, they installed a new tub and floor in the bathroom, and they painted the bathroom and living room. County Assessor Jeff Hackerott reported that he reviewed the property on July 14, 2018 with Ms. Bruening. He stated that the house is a bungalow style which was built in 1954 and has 1,044 square feet on the main floor. He stated that the basement may have been built with an apartment because of the separate outside entrance. He reported that there is a single car detached garage and the header above the garage door either has dry rot or termites. He explained that the utility shed behind the garage is gone. In addition, he reported that the kitchen was replaced at some time. He verified that the current owners purchased the property out of foreclosure. Chairman Schmidt closed the hearing at 1:37 P.M. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$82,885. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-143: Flanagan I Bilton, 500 North Dearborn Street, Chicago, Illinois
Westside Plaza Addition E 405 Ft Lot 1

Chairman Schmidt opened a hearing at 2:10 P.M. The Board of Equalization heard testimony from Kyle Sheehan, representative from Flanagan/Bilton, by a telephonic conference call. Mr. Sheehan explained that the subject property is the Westside Plaza apartments located at 2600 Westside Plaza Drive in Norfolk. He stated that current value is a little over \$2 million and his requested value is approximately \$1.3 million. He explained that the property is affordable senior housing built in 1976 and has 66 units. He stated that the land is almost 100,000 square feet. He advised that they completed a market income approach based upon market rents and they also completed an income approach based off the actual operating income and expenses of the property. In addition, he explained that they completed a uniformity analysis based upon other like properties in the area. Mr. Sheehan stated that the basis for the rent figures in the market income approach are the pages that follow the pro forma in the documents submitted with the protest. He explained that they used \$.064/square foot rent per month and stabilized expenses of 55% which is the market for this type of property to arrive at \$3.27/square foot. He reported that they used a replacement reserve of a \$1.25/square foot to get a net operating income after reserves of \$157,802. He stated that they used a market cap rate and then loaded the cap rate with the tax rate because the excess amounts listed on the document don't include real estate taxes. He said that these calculations equate to a valuation of \$1,296,787. He stated that last year's valuation was \$1,333,398; so, his calculations put the valuation a little below the 2017 valuation. He reiterated that the County's valuation was raised

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from \$1.3 million to slightly over \$2 million. He summarized that by using the market income approach, the value is very close to the County's 2017 valuation. Mr. Sheehan explained that they also included information with comparable properties including Grove Park, The Apartment Place, Lakewood Apartments, Meadow Ridge, and Columbus Place, and took the median of those rent rates per square foot and applied it to the subject property; so, this is where the market income approach is coming from. He explained that they also included a printout of each of the rent comparable properties as further justification for the market rent approach. He explained that the median rent per square foot is \$.64/square foot per month and they annualized that and applied it to the subject property for the market income approach. County Assessor Jeff Hackerott reported that he had been working with John from Flanagan/Bilton over the past several days and he sent a revised pro forma and other documents which he is still reviewing. Chairman Schmidt closed the hearing at 2:17 P.M. Motion was made by Prauner and seconded by Ohl to table a decision on the property valuation protest. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-144: Husker Investment Group LLC, 700 East Norfolk Avenue, Norfolk
Rickert's 4th Addition Lot 2

Chairman Schmidt opened a hearing at 3:05 P.M. No one appeared that the hearing to present verbal testimony. The written protest form was read by Chairman Schmidt. County Assessor Jeff Hackerott explained that the subject property is 6.3 acres that was purchased by the current owner on January 4, 2018 for \$310,000. He stated that the owner's intention was to put up high end mini storage units which would be all brick buildings. He explained that after the owner purchased the property he contacted the Norfolk Planning Division, but his plan was not approved because the City wants this parcel to be held for retail space. He stated that the owner questioned why the city would want this for retail space when it has no visibility from the Highway 275 bypass. He explained that the owner has no intention of developing it for retail space; so, he needs to wait two years before he can sell it due to capital gains tax. He said that the County's valuation is considerably higher than the recent purchase price. Chairman Schmidt closed the hearing at 3:12 P.M. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$376,550. Roll call vote: Ayes, Ohl, Prauner and Schmidt. Nays, none. Motion carried.

Protest #2018-145: John D & Amber R Amick, 54853 840th Road, Battle Creek
PT SW1/4 & W1/2 SE1/4 25-24-2 208.27 AC

Chairman Schmidt opened a hearing at 1:50 P.M. John David Amick appeared at the hearing and submitted a document listing a summary of his information for the protest hearing. He stated that in 2016, he bought 240 acres from the estate of Alvin Krenzien. He reported that the property was in bad shape and not taken care of over the years. He stated that the property included an old two-story house, three outbuildings, a nice 50' x 80' all steel building which had a concrete floor, bathroom, and office space. He reported that in 2017 he sold 10 acres of road frontage which included the house, three outbuildings, and the steel building. He stated that along with selling the 10 acre parcel, the City of Norfolk required him to survey off an adjacent 10 acre parcel with the homestead acreage. He explained that the City regulations require 20 acres with any land designated as rural residence, unless the property is subdivided. He stated that the second 10 acre parcel is an acreage which he still owns; but it must be separated from the original 240 acre parcel and can never be built on. Mr. Amick explained that, in order to offset the cost of his purchase, he had two additional 5 acre parcels separated off which he has listed for sale as building sites. He stated that at the current time nothing is separate, everything is open, and it is all usable as farm ground. He stated that he purchased the property to pasture cattle and produce hay. He reported that he went from one valuation for a 240 acre parcel to four different parcels with four separate valuations of property that he still all owns, and the fifth 10 acre parcel which is now owned by Jon Koehler. He explained that the valuation for his four separate pieces of property increased, even after selling off a 10 acre parcel to another owner. He stated that the 10 acre parcel is essentially 23% of the value of the entire property; however, his valuation increased. He stated that when you look at the combined valuation of the same 240 acre parcel altogether, the County is definitely winning the battle. He said that he understands that the County would have additional increased valuation for the 10 acre parcel which he sold. In addition, he stated that he doesn't dispute that the two 5-acre parcels on the west portion of the property would have additional value because they are building sites. Mr. Amick said that his concern is that after selling off 23% of the value of the property, his valuation still increased. He said that the most valuable portion of the 240 acre parcel was sold. He explained that the only thing that he has done to improve the remaining property is to clear cedar trees, spray, and fertilize. He stated that he rents 67 acres of farm ground and the ground is not very great; so, he doesn't get much rent for it and it doesn't near cover the property taxes. He asked the Board to consider taking a look at the assessment and review the information which he presented and possibly reduce the value. He stated that he was certainly hoping that after selling off part of the property, he would have a lower tax liability. He explained that when he purchased the property the west 80 acre was not in the two-mile zoning jurisdiction of the City of Norfolk; however, the entire parcel is now within the two-mile zoning halo because additional property was annexed with the new medical facility west of Norfolk. He stated that he purchased this parcel because he needed pasture ground and he currently has 76 head of cattle on the property. County Assessor Jeff Hackerott explained that the 10 acre parcel located north of the lot purchased by Jon Koehler is not a buildable lot, so the land is valued as pasture. He confirmed that the two 5-acre parcels are valued more because they are buildable lots. He reported that his staff is working on calculating a valuation for the large parcel. Mr. Amick stated that he understands the justification for the two 5-acre parcels which are buildable lots, and he even accepts the value on the 10 parcel that he still owns; but, he is questioning the value on the large parcel. He explained that as an investor he bought the property for his cows and he didn't want the liability for the house, nor did he want renters. He said that if there is justification and reasoning, he is fine to listen to the explanation because he simply wants to understand why the valuation increased when he owns 10 acres less. Chairman Schmidt closed the hearing at 2:05 P.M. Motion was made by Prauner and seconded by Ohl to table a decision on the property valuation protest. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-146: Leueen Whipking, 2300 Valli Hi Road, Norfolk
Krenzien Development 2nd Addition Lot 1

Chairman Schmidt opened a hearing at 2:20 P.M. Leueen Whipking and her daughter, Jenna Orlowski, were present at the hearing. Mrs. Whipking reported that this property is an empty lot and the value increased; but not by the same percentage as the land where the body shop is located. Mrs. Orlowski explained that the average property value for the surrounding area was a 6.3% increase; however, the valuation increase for this land was 10%. She questioned how the County justifies that the increase is above the average of the surrounding area. County Assessor Jeff Hackerott explained that the difference on the land valuation increases between the two parcels is the different valuation categories. He stated that land values between certain ranges were increased different percentages. Chairman Schmidt closed the hearing at 2:33 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 #2018-147: Leueen Whipking, 2300 Valli Hi Road, Norfolk
Krenzien Development 2nd Addition Lot 2

Chairman Schmidt opened a hearing at 2:20 P.M. Leueen Whipking and her daughter, Jenna Orlowski, were present at the hearing. Mrs. Whipking reported that the valuation on both the land and building increased last year and also this year. Jenna Orlowski testified that the land valuation for this parcel increased 12% compared to the value for the empty lot which increased 10%. She explained that the parcels are next to each other, so she questioned why the percentages of increases were different. Mrs. Whipking testified that they haven't completed any improvements or updates to the building and there is actually hail and wind damage, and wear and tear on the building. She stated that she is confused how the valuation can increase when it should really depreciate. Mrs. Orlowski explained that the average property values for the surrounding area were a 6.3% increase; however, the valuation for the shop building increased 7% and the land value increased 12%. She questioned how the County justifies that the increase is above the average of the surrounding area. Mrs. Whipking questioned how often the County assesses values for properties in the County. Commissioner Prauner replied that assessments

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must be completed every six year. Mrs. Whipking reported that about a month ago someone just popped into the business location and wanted to do some measurements. She explained that she told the gentlemen that she didn't know that anyone was coming out and the person was not from Madison County. She stated that the gentlemen told her that if she called the County Assessor's he would advise that a letter was sent out and she either didn't get it or misplaced it. She said that she later talked to County Assessor Jeff Hackerott who advised that the County doesn't send out letters. Mrs. Whipking questioned why someone would be coming to do a new assessment of the property after a letter was received about the 2018 assessment. Commissioner Prauner asked if the gentlemen doing the measuring had a badge and Mrs. Whipking responded no. County Assessor Jeff Hackerott explained that the County is in the process of a commercial re-valuation which is a two-year process and those values will be set in 2020. He said that during the interim period they are trying to get the values closer to where they need to be because the Department of Revenue has determined that the County's value are low on commercial properties and he is trying to stair-step the valuation increases. He stated that the County contracted with a company to complete a re-valuation of commercial properties and they started on the two-year project sometime between April and June. Mrs. Whipking asked if the representatives can just measure buildings without permission. Mr. Hackerott replied that he would prefer that they have permission; but, commercial businesses are different because they would normally be open between the hours of 8 A.M. and 5 P.M. Monday through Friday. He stated that unless there is a no trespassing sign, measuring the outside of the building shouldn't be an issue. Mrs. Whipking said that she was concerned because the gentleman had a vehicle with an out of County license plate and she didn't want to allow him to measure her buildings without checking with the County Assessor's office, especially since she didn't get a notice in the mail explaining that a re-valuation would be completed. County Assessor Jeff Hackerott explained that the difference on the land valuation increases between the two parcels is the different valuation categories. He stated that land values between certain ranges were increased different percentages. He asked how they arrived at a 6.3% area average. Jenna Orłowski replied that two websites used were Century 21 Investments and Zillo. She said that they could understand the land value increasing, but structures depreciate in value. Chairman Schmidt responded that depreciation goes on the tax schedule, but even though a building may be 20 years old it may be more valuable than several years ago because it may appreciate in value. Ms. Orłowski stated that it may appreciate if there are improvements and updates made. Chairman Schmidt stated that simply because of the market the building may increase in value. He explained that all property sales must be included together and everybody must be treated fairly and equitably based upon the market. Mr. Hackerott asked if the sign that was damaged was removed. Ms. Whipking replied that both the sign on the building and the sign on the pole were both damaged, but not removed. Chairman Schmidt closed the hearing at 2:33 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 #2018-148: Leueen Whipking, 2300 Valli Hi Road, Norfolk
Haase's Acres Lot 3, Blk 3 (16-24-1)

Chairman Schmidt opened a hearing at 2:34 P.M. Leueen Whipking and her daughter, Jenna Orłowski, appeared at the hearing. Mrs. Whipking stated that the valuation on their property increased considerably last year and then again this year. She reported that her husband built the house and it is located on 3.5 acres of land. She explained that the City of Norfolk is trying to run a sewer line through the neighborhood so some developer can add housing in the area further north. She said that they have lived at this location for 40 years and they can't vote for the City officials and they don't have anyone taking care of the roads in their area. He said that the City is saying that there may be additional development in 30 or 40 years and people in the area are opposed to it; but, the City is forcing it on them and they simply can't afford it. County Assessor Jeff Hackerott reported that the valuation change was a 9% increase that was applied to all rural residential properties. He asked what was in the turret of the house and Mrs. Whipking responded that this portion of the house is a bedroom. Ms. Orłowski asked why the value of the land didn't increase if the 9% valuation change was based on the market. Mr. Hackerott replied that the valuation increase was only applied to the improvements for this subdivision; however, rural acreages did have an increase on the land value. Mrs. Whipking reported that there haven't been any improvements made and that there is hail and wind damage on the house. Mr. Hackerott stated that he would like to complete a full review on the interior and exterior of the house. Chairman Schmidt closed the hearing at 2:42 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 #2018-6: Werner Blank, P.O. Box 548, Madison
ILL – Tax Lots NE 1/4 Ne 1/4 5-21-1 Pt SE1/4 Tax Lot 10 .25 Ac

Chairman Schmidt opened a hearing at 2:45 P.M. Werner Blank was present at the hearing and requested that the grain bin valuation be lowered because it needs a fair amount of work. He explained that he doesn't own the land that the bin sits on and he doesn't own any of the land that joins the property where the grain bin sits. He reported that his dad gave him the bin because he couldn't sell it. He reported that the bin has aeration, holds 6,500 bushels, and is leased. County Assessor Jeff Hackerott explained that the grain bin is located north of the Madison High School football field and is taxed as improvements on leased land. He stated that it is a 1981 Monarch and has a fan and three vents in the roof. He asked how the tenant accesses the grain bin and Mr. Blank responded that they cross the Madison High School property because it's difficult to get a truck up 3rd Street to access the bin. He stated that some years the grain bin does not get used. Chairman Schmidt closed the hearing at 2:50 P.M. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$3,283. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization recessed at 3:20 P.M. to Tuesday, July 24, 2018 at 1:00 P.M.

Nancy Scheer
Madison County Clerk

Ron Schmidt, Chairman
County Board of Equalization