

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 21, 2020

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

Advance notice of meeting was published in the Thursday, July 16, 2020 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Christian Ohl called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

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

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

Hearings were conducted on property valuation protests as follows:

Protest #2020-243: Kevin and Patricia Langel, 2301 Krenzien Drive, Norfolk
Krenzien Development Addition Lot 2, Blk 1

Chairman Ohl opened a hearing at 1:03 P.M. Kevin Langel appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Langel advised the board that he has been a property owner for over 40 years and that this is the first time that he has complained about the rise in his property valuation. He stated that the valuation on his home went up \$20,000 but the business increase \$250,000. He stated that he did not think that his property was worth that much and that he looked at other values around his property and he can't believe what the value are at. He stated that with this increase or continual increase that eventually we will be pricing ourselves right out of the market. Mr. Langel stated that he understood that you are buying frontage when you buy in this area, but Mr. Hackerott said that land values increase in this area along with the properties along 13th Street. County Assessor Jeff Hackerott advised Mr. Langel that commercial properties were going to be reviewed more frequently. Chairman Ohl closed the hearing at 1:15 P.M. County Assessor Jeff Hackerott stated that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-244: Joan M. Rees, 1305 Center Drive, Norfolk
Tax Lots SE1/4 SE1/4 28-24-1 PT Tax Lot 1 Less Pt To State

Protest #2020-245: Joan M. Rees, 1305 Center Drive, Norfolk
Dorsey Place Lots 10, 11, 12, 13 & 14, Blk 14 & Pt Vac Alley

Protest #2020-246: Joan M. Rees, 1305 Center Drive, Norfolk
PT NE1/4 SE1/4 SE1/4 28-24-1 Tract 2 .248 AC (Abandoned Railroad Property)

Chairman Ohl opened a hearing at 1:23 P.M. Joan Rees and Dan Larson appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Dana Larson stated that she spoke with the third-party company representative and was satisfied with the value that this representative gave her. The next party is the abandoned property next to the KFC business. She stated that part of this parking lot is being used by KFC but has an ATM machine in this same area. Ms. Larson stated that the ATM machine is owned by Elkhorn Valley Bank and not by Joan Rees. She asked that if this property could be combined with the 1305 property. County Assessor Jeff Hackerott stated that the City of Norfolk owns a lot of property that were once abandoned railroad property. He stated that she would have to re-subdivide the property to eliminate this and to have one parcel. Mrs. Rees advised that this building was built around 1980-1981 and since then there has been no improvements to the structure other than basic maintenance issues. She stated that she purchased the land in 2009 that was once owned by the railroad and turned it into parking. Chairman Ohl closed the hearing at 1:42 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Schmidt and seconded by Uhlir to table protests #2020-244, #2020-245, and #2020-246. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-247: J & H Inc, Jeffrey Jones, 1508 North 1st Street, Norfolk
PT W1/2 SW1/4 14-24-1 5.01 AC

Chairman Ohl opened a hearing at 1:47 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. The land was recently purchased for \$150,000. There are no utilities and no improvements to this property. Mr. Jones stated that they paid above the market price when we purchased it. Basing our FedEx property valuation on a FedEx property that a Kansas firm speculatively purchased for the long-term FedEx lease is ridiculous. The FedEx property has retail lots available also. County Assessor Jeff Hackerott stated that the property has one vacant lot and a warehouse building that is odd in size. Chairman Ohl closed the hearing at 1:49 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-247. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-248: J & H Inc, Jeffrey Jones, 1508 North 1st Street, Norfolk
Benjamin Development Industrial Sites First Addition Lot 1 3.714 Ac

Chairman Ohl opened a hearing at 1:47 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. This property was recently purchased after sitting vacant for approximately 2 ½ years. The building and concrete have deteriorated. The building does not have a retail lot and should not be compared to the new FedEx. Valuation needs to be compared with similar buildings and properties of the same age and specific use. Chairman Ohl closed the hearing at 1:49 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-248. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-249: Priscilla Williams, 511 Shannon Drive, Norfolk
Green Acres Subdivision Second Platting Lot 11, Blk 3

Chairman Ohl opened a hearing at 1:49 P.M. Priscilla Williams appeared at the hearing and provided testimony on the property. Chairman

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Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that the property was reviewed both interior and exterior on July 10, 2020. The ranch home was built in 1974 with 1,200 square feet on the main floor, full basement with minimal furnishings, and 1 ½ bathrooms. Chairman Ohl closed the hearing at 1:55 P.M. County Assessor Jeff Hackerott recommended for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to set the 2020 property valuation at \$139,908. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-250: Candice M Alder, 83691 556th Avenue, Norfolk
PT NE1/4 NE1/4 22-23-1 9.71 AC (George K Thietje Jrs Lotsplit-2015)

Chairman Ohl opened a hearing at 2:00 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott advised that the home was purchased February 2016. He stated that the home was review on July 15, 2020 and indicated that the garage is being turning into a living space. At this point the drywall was up but not finished and that the house has no basement. Due to the inclined paving into the garage, flooding occurred in the garage area that effected the home. Mr. Hackerott stated that the driveway looks like it had been removed and a foundation was added, and they were building up the floor and the garage no longer exists. Chairman Ohl closed the hearing at 2:02 P.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-251: Robin Bender, 211 North 2nd Street, Newman Grove
Railroad Addition Lot 14 & S 7 Ft Lot 15, Blk 17

Chairman Ohl opened a hearing at 2:11 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott advised that the home had an external inspection on July 10, 2020. The exterior vinyl siding had hail damage and was installed incorrectly. The home is a story and a half and was built in 1906 with a 2-car detached garage. He stated that the original garage had been converted into living space and that the home has had some upgrades done. Chairman Ohl closed the hearing at 2:14 P.M. County Assessor Jeff Hackerott recommended that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-252: Andrew Colvin, 3008 Dover Drive, Norfolk
Wyndham Hills Lot 9, Blk 6

Chairman Ohl opened a hearing at 2:17 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott advised that the home was reviewed on July 9, 2020 and that the home had a finished basement and two fireplaces. Chairman Ohl closed the hearing at 2:21 P.M. County Assessor Jeff Hackerott recommended for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-253: Harold Neumann, 310 West Omaha Avenue, Norfolk
Dorsey Place W 37.5 Ft Lot 10, Blk 7

Chairman Ohl opened a hearing at 2:27 P.M. Ms. Neumann appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Ms. Neumann stated that the home was purchased in 1993 and is zoned Commercial 3. She stated that since the property is zone C-3 she is unable to replace the garage. County Assessor Jeff Hackerott stated that an external review of the property was conducted on July 9, 2020. That the home is a bungalow style home built in 1925 has 1,000 square feet of main floor, 1 bath, and 2 bedrooms. He continued to state that there has been no upgrade or improvements and that the home still has its original lap siding and central air. Chairman Ohl closed the hearing at 2:41 P.M. County Assessor Jeff Hackerott suggested his recommendation for no change to the property valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to set the 2020 property valuation at \$67,034. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried

Protest #2020-254: Michael and Sherri Brown, 607 26th Avenue Court Milton UA, Tilden
SE1/4 36-21-1 160 AC

Chairman Ohl opened a hearing at 2:26 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. In Mr. Browns statement he stated that farmland prices have gone down 3 to 6 percent and that there have been no changes to this land. County Assessor Jeff Hackerott stated that this quarter of land is located south of Madison and is used for dry land farm with good dirt. Chairman Ohl closed the hearing at 2:48 P.M. County Assessor Jeff Hackerott stated that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried

Protest #2020-255: James and Michaela Brauer, 100 North 7th Street, Battle Creek
PT E1/2 NE1/4 2-23-3 6.00 AC (Mary J Tiedgen Lot Split - 2020)

Chairman Ohl opened a hearing at 2:55 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott advised that this 6-acre property is located west of Battle Creek and that potentially site could have a home built but is currently used for farming or pastureland. Chairman Ohl closed the hearing at 2:57 P.M. County Assessor Jeff Hackerott advised the board to give consideration to the recent purchase price. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried

Protest #2020-256: Jeffrey Heng, Chief Financial Officer, Mead Lumber Company, Columbus
PT NW1/4 NW1/4 34-24-1

Chairman Ohl opened a hearing at 3:02 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. County Assessor Jeff Hackerott stated that this parcel is Mead Lumber with a couple of storage units. Mr. Hackerott stated that he wanted to speak to Mr. Heng about combining the two parcels, but he didn't attend the hearing. Chairman Ohl closed the hearing at 3:04 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-256. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

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Protest #2020-257: B C G Enterprises LLC, 1219 South 216th Plaza, Greta NE 68028
N E A D 6th Addition Lot 1

Protest #2020-258: B C G Enterprises LLC, 1219 South 216th Plaza, Greta NE 68028
N E A D 6th Addition Lot 2

Protest #2020-259: B C G Enterprises LLC, 1219 South 216th Plaza, Greta NE 68028
Shopko Acres Replat Lot 4, Blk 1 (2.49a)

Protest #2020-260: B C G Enterprises LLC, 1219 South 216th Plaza, Greta NE 68028
Pebco 2nd Addition Lots 1 & 2

Protest #2020-261: B C G Enterprises LLC, 1219 South 216th Plaza, Greta NE 68028
Commonwealth Park First Addition Lots 3 & 4, Blk A

Protest #2020-262: B C G Enterprises LLC, 1219 South 216th Plaza, Greta NE 68028
PT SW1/4 NW1/4 34-24-1 2.30 AC (Parcels 1 & 2)

Chairman Ohl opened a hearing at 3:07 P.M. Brian Gibbs and attorney, Jason Lammler appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Attorney Jason Lammler provided additional documents to the board with specific details for each of the properties. Mr. Lammler stated that besides of evaluation appeal and an equalization appeal. Property #2020-257 is valued at \$98 a square foot with improvements and we are not disputing the land value but disputing the improvement value. When comparing this property value with TomMark which is at \$63.00 per square feet, and Dairy Queen on Pasewalk is valued at \$59.00 we are asking for relief or a 10% increase on this property. Property #2020-258 is two buildings with a breeze way attaching them. Mr. Lammler stated that they are asking for a 10 percent increase or \$63 square foot valuation. Property #2020-259 is located by the Shopko building. Mr. Lammler stated that the land is being valued 75 percent more than the Shopko or Office Max properties. He advised that Office Max has 5.55 acres at \$128,000 per acre and the Shopko property has 7.29 acres and is valued at \$162,000 per acre. Mr. Lammler stated that they would like to have this property valued at \$128,000 for 2.49 per acre. Mr. Lammler stated that with this property we are making an equalization argument rather than a valuation and we understand that with improvements the value will increase. Property #2020-260 land is located by the old Arkfeld building on the west side of the building or Wood Street. This land is being used by the camper business for more breathing room for their campers. This land is 56 feet right-a-way or named Wilson Street increase 156% value or \$100,000 per acre. Mr. Lammler stated that this land should be valued the same as properties on Monroe Avenue. Property #2020-261 has received a 27 percent increase and this property is requesting a 10 percent increase on the improvements. Property #2020-262 is located on the Hwy. 81 corridor and is being evaluated as that but should be evaluated like those properties located on Monroe Avenue. Mr. Lammler stated that the 10 percent improvement is good but questing the valuation of the building. The building was purchased for \$600,000 and currently being used as a cold storage for campers, with the portion located further back with no heating or air conditioning, and a small office space. This property has no visibility from Hwy 81 and is in a flood plain. County Assessor Jeff Hackerott advised that he must review the documents presented to be able to make a suggested. Chairman Ohl closed the hearing at 3:35 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protests #2020-257 through #2020-262. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-263: Thomas Beutler, 3901 West Norfolk Avenue, Norfolk
Carhart Fourth Addition Lot 1, Blk 1 2.48 Ac

Chairman Ohl opened a hearing at 3:38 P.M. Danielle Johnson and realtor Rob Thomas appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Danielle Johnson administrator of what is now the Fountain Point Surgery Center. She stated that the property has been listed last fall before moving to the new location at 3901 West Norfolk Avenue February 10, 2020. She advised that most everything inside the building has been donation and that the building is sitting empty. She stated that the reason she was protesting the evaluation is because it went up \$400,000. She advised that the listing price of property started out at \$1.7 million and has gone down to \$1.4 million early this spring. She stated that the building is set up as a surgical building and so anyone that would have interest would best be used as a medical facility. County Assessor Jeff Hackerott asked that is the property for sale without deed restrictions and Mr. Thomas stated that there is a gentlemen agreement that if a noncompeting firm would purchase the site the group has a right to say yes or no. Chairman Ohl closed the hearing at 3:46 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-263. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-264: Bernard and Carol Wrede, P.O. Box 461, Norfolk
PT NW1/4 NE1/4 & PT NE1/4 NW1/4 36-24-1 14.98 AC Tract 1

Chairman Ohl opened a hearing at 3:49 P.M. Bernard Wrede and realtor, Russ Wilcox appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Wrede stated that he felt that he has been paying personal property taxes on the tanker storage units until 2014; and feels that the land price is valued correctly. He advised the board that the storage units were moved by the flood in 2019 and then had to be picked up and returned to the area. He stated because of the flood that he lost 100 percent of his renters last year. Mr. Wilcox submitted documentation from attorney Mark Fitzgerald concerning that the personal property tax has been translated into property taxes. County Assessor Jeff Hackerott asked Mr. Wrede how many storage units he has, and Mr. Wrede was unsure. Mr. Hackerott stated that his records showed 405 units, but Mr. Wrede stated that number also included parking spots for campers or rental space. Chairman Ohl closed the hearing at 4:11 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-264. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-265: Property Valuation Services, Katie McGee, 14400 Metcalf Avenue, Overland Park KS 66223
Carhart Second Addition Replat I Lot 1, Blk 1 2.26 Ac

Chairman Ohl opened a hearing at 4:15 P.M. Katie McGee hearing testimony on the property was provided by telephone. Chairman Ohl read the information from the protest form. Phone testimony with Katie McGee was held. Ms. McGee stated that this property is a housing unit for elderly or assisted living individuals. She stated that her cost approach and she that this is what the county is doing, is that she is using 100 percent elderly assisted multi residential, as opposed to home for the early. She stated that she feels that elderly assisted multi residential is a bit more fitting for what this property is. She stated that the facility is an assisted living site which that the residents know special services unlike typical facilities. She asked the board to adjust the occupancy code to reflect the elderly assisted multi residential occupancy. County Assessor Jeff Hackerott stated that he would have to investigate the occupancy code on the cost data. Chairman Ohl closed the hearing at 4:19 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-265. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays,

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none. Motion carried.

Protest #2020-266: Ron Deets, 710 South Nebraska Street, P.O. Box 390, Madison
Ampride Inc Third Addition Pt Lots 1-R & 2-R (Tract A - Lot Boundary Change)

Protest #2020-267: Ron Deets, 710 South Nebraska Street, P.O. Box 390, Madison
Ampride Inc Third Addition Pt Lots 1-R & 2-R (Tract B - Lot Boundary Change)

Chairman Ohl opened a hearing at 4:20 P.M. Ron Deets appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Deets provided a 2018 appraisal which is considerably higher than the 2015 appraisal. County Assessor Jeff Hackerott stated that he had contact Mr. Deets the day before asking him to provide the appraisal from 2018. Mr. Deets spoke about the second property and its location and described that the property is in the flood plain with wetlands on one side. Chairman Ohl closed the hearing at 4:29 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protests #2020-266 and #2020-267. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-268: KPR US LLC, Lauren Johnson, Vorys, Sater, Seymour and Pease, 52 East Gay Street, Columbus OH 43215
PT S1/2 SW1/4 LESS PT TO STATE 3-23-1 42.54 AC ID Tract

Chairman Ohl opened a hearing at 4:15 P.M. Lauren Johnson hearing testimony on the property was provided by telephone. Chairman Ohl read the information from the protest form. Ms. Johnson stated that she had submitted a summarized document of the property. She stated that the property is an owner-occupied manufacturing building built in phases. Originally the first phase built in 1960 in the last edition built in 2013 and has approximately 280,000 square feet. She stated that she has done a comprehensive search of properties of similar age and size along with conditions in the market areas in Nebraska and did not reveal very many results so a similar search with neighboring states. She stated that the comparable would indicate the value or are representative of what this property with transfer for on the open market. She did advise that using a \$10 per square foot valuation for the property, results in a value considerably less than the assessment or value of \$2.8 million. County Assessor Jeff Hackerott asked if the property is primarily a manufacture of medical supplies. Ms. Johnson stated that KPR was acquired by Cardinal Health a couple of year's age. Mr. Hackerott asked that since the property was acquired that there has not been a sale only a name change, and Ms. Johnson agreed. Chairman Ohl closed the hearing at 4:19 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-268. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-269: John Pile, Pile Property Mgt Co, 1507 Eldorado Road, Norfolk
Centre Ridge Village First Addition Lot 5

Chairman Ohl opened a hearing at 4:36 P.M. John Pile appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Pile stated that the property was purchased in 2008 and he paid \$665,000. He said that this area has lots 1, 2, 3, 4, and 5 with the largest increase occurring with lot 5. Mr. Pile stated that when he purchased this land the City of Norfolk offered him TIF money but refused the offer because there was a chance that someone else would have built storage units. He stated that the property was the old Union Pacific right-a-way and the creek that was there was moved to make room for the building. He advised the board that his business is a destination business it is not an impulse pull in business. County Assessor Jeff Hackerott asked that when the property was purchased in 2007 you paid \$60,000 for lots 1, 2, 3, and 4 and Mr. Pile agreed. He advised Mr. Pile that the value of his property is \$2.00 per square feet with no frontage or visibility on 13th Street and if you were located on 13th Street the value would be around \$7.00 per square foot. Chairman Ohl closed the hearing at 4:46 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-269. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-270: Shannon Spence, 107 North 29th Street, Norfolk
Normeds Addition Lot 2, Blk 1

Chairman Ohl opened a hearing at 4:50 P.M. No one appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Dr. Spence stated that the value of the building property increased \$111,519 within one year which converts into \$53 a square foot. County Assessor Jeff Hackerott explained to Dr. Spence that commercial reappraisal went on this year. He explained that the commercial property was gone through and compared the sales in the last several years and based off this and there was a huge jump in one year. Chairman Ohl closed the hearing at 4:48 P.M. County Assessor Jeff Hackerott recommended that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2020 property valuation. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-271: Brad Love, P.O. Box 807, 1805 South 13th Street, Norfolk
Pebco 2nd Addition Lot 6 Id Tract

Protest #2020-272: Brad Love, P.O. Box 807, Norfolk
Pebco 2nd Addition Lot 7

Chairman Ohl opened a hearing at 5:00 P.M. Brad Love appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mr. Love stated that Monroe Avenue is a highway corridor and that the values should be like this area and not based off frontage properties located on 13th Street. He stated that these properties must be accessed by driving on Monroe then to Glen Street to get to them. County Assessor Jeff Hackerott advised that he needs to investigate these properties a little further. Chairman Ohl closed the hearing at 5:07 P.M. County Assessor Jeff Hackerott recommended tabling the protest to conduct further review of the property. Motion was made by Uhlir and seconded by Schmidt to table protest #2020-272. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-273: Jonathan McIntosh, 4793 Desert Candle Drive, Pueblo CO 81001
PT E 3/4 NE1/4 SE1/4 29-24-1 20.79 AC

Protest #2020-274: Jonathan McIntosh, 4793 Desert Candle Drive, Pueblo CO 81001
PT E 3/4 NE1/4 SE1/4 29-24-1 4.81 AC

Chairman Ohl opened a hearing at 5:08 P.M. Jan Einspahr appeared at the hearing and provided testimony on the property. Chairman Ohl read the information from the protest form. Mrs. Einspahr advised that board that the rent on these properties has gone done. The reason the renter asked for a decrease in rent was an issue with the drainage that occurred when the new bank was being developed. She stated that this land is being farmed with corn and that they receive \$4,500 in rent and in the past, we were receiving \$4,800 in rent. She believes that

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the value of this property increased because of the business park to the west. Commissioner Schmidt asked Mrs. Einspahr how the property was zoned, and she thought it was zones commercial. Chairman Ohl closed the hearing at 5:19 P.M. County Assessor Jeff Hackerott recommended for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to set the 2020 property valuation at \$104,626. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-275: Robert McClain, Target Corporation, P.O. Box 9456, Minneapolis MN 55440
Sunset Plaza Subdivision First Platting Lot 4

Chairman Ohl opened a hearing at 5:38 P.M. Robert McClain provided testimony on the property by telephone. Chairman Ohl read the information from the protest form. Mr. McClain provided information by phone conversation. He advised that board that the property increased 22 ½ percent from a year ago but does realize that the valuations were flat for the previous five years. He stated that he did some workups from an income approach as well as the cost approach, which led to the indicated value of \$5,148,000 which equates to \$57 to \$75 cents a foot. County Assessor Jeff Hackerott stated that this property is the Target building which is attached to the Sunset Plaza Mall. He stated that he was looking at other Target stores in Nebraska for comparable. Mr. McClain stated that this company has 14 Target locations across the state of Nebraska, which all except for this location, either stayed flat from year to year or saw a decrease in value. Chairman Ohl closed the hearing at 5:43 P.M. County Assessor Jeff Hackerott recommended for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to set the 2020 property valuation at \$5,344.095. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

The Board of Equalization recessed at 5:47 P.M. to Friday, July 24, 2020 at 9:00 A.M.

ATTEST:

Anne Pruss
Madison County Clerk

Christian Ohl, Chairman
County Board of Equalization