

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 24, 2018

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

Advance notice of meeting was published in the Thursday, July 19, 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.

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #3407: Serendipity, 311 West Norfolk Avenue, Norfolk
Addition to the tax rolls in the amount of \$9.28 for acceleration of the 2018 personal property taxes due to closing of the business in August, 2018
- #3408: Deets Furniture of Madison, Inc., 2010 South 13th Street, Norfolk
Deduction from the tax rolls in the amount of \$902.94 for correction to the 2017 personal property taxes after reviewing the 2017 depreciation worksheet
- #3409: Main Street Books, Chad and Bonnell Jochum, 2218 West Norfolk Avenue, Norfolk
Addition to the tax rolls in the amount of \$104.66 for acceleration of the 2018 personal property taxes due to closing of the business on March 30, 2018

Motion was made by Prauner and seconded by Ohl to approve the foregoing tax list corrections. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board considered the following property valuation protests which were tabled at the June 26, 2018 meeting:

- Protest #2018-8: SirHal Management, LLC, P.O. Box 193, Norfolk
Common wealth Part First Addition Lot 6, Blk A

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the past three years for the subject property which were received and reviewed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$701,906. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board considered the following property valuation protests which were tabled at the July 10, 2018 meeting:

- Protest #2018-13: Glen and Jan Einspahr, 1108 North 36th Street, Norfolk
Tax Lots NE 1/4 SW 1/4 22-24-1 PT Tax Lot 2 (Tract 1-per Survey)

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the past three years for the subject property which were received and reviewed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$171,974. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

- Protest #2018-29: Craig Riser, 408 Emerald Drive, Norfolk
Green Acres Subdivision Lot 20, Blk 2

County Assessor Jeff Hackerott reported that he reviewed the property with the owner after the protest hearing. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$134,639. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

- Protest #2018-32: Amy Zobrist, P.O. Box 39, Tilden
Custer Addition Lot 2

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the past three years for the subject property which were received and reviewed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$2,490,075. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

- Protest #2018-33: Amy Zobrist, P.O. Box 39, Tilden
S L D's Replat Lot 1

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the past three years for the subject property which were received and reviewed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$1,322,404. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

- Protest #2018-36: Douglas Ketter, 3104 Golf View Drive, Norfolk
Western Town Lot Companys First Addition Lot 14, Blk 8

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the subject property which were received and reviewed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$92,668. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board considered the following property valuation protests which were tabled at the July 12, 2018 meeting:

- Protest #2018-50: Gregory Wees, 600 Blue Stem Circle, Norfolk
Meadow Ridge - Phase 1 3rd Addition Lot 1, BLK 2

County Assessor Jeff Hackerott reported that the owner has a purchase offer pending on the subject property which is lower than the County's valuation; therefore, he recommended an adjustment. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$178,376. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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Protest #2018-54: Duane Wessel, 2400 Sheridan Drive, Norfolk
Tara Heights Addition Lots 1 & 2, BLK 2 (19-24-1)

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the past three years for the subject property which were received and reviewed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$1,229,674. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-57: Savage and Browning/N S P LLC, 8676 West 96th Street, Suite 100, Overland Park, Kansas
Sunset Plaza Subdivision First Platting Lots 6a & 6b & Pt Vac Market Lane

County Assessor Jeff Hackerott reported that he reviewed the information submitted by Mr. Browning at the protest hearing and recommended an adjusted valuation. He stated that Mr. Browning used a 25% vacancy, but the mall vacancies are actually higher. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$10,080,846. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-58: Savage and Browning/Dial-Sunset Mall LLC, 8676 West 96th Street, Suite 100, Overland Park, Kansas
Sunset Plaza Subdivision First Platting Lot 7

County Assessor Jeff Hackerott reported that he reviewed the information submitted by Mr. Browning at the protest hearing. 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 #2018-61: Savage & Browning/ MFP Mid-America Shopping Center LLC, 8676 West 96th St., Ste. 100, Overland Park, Kansas
Commonwealth Park Fifth Addition Lot 2-R

County Assessor Jeff Hackerott reported that he reviewed the information submitted by Mr. Browning at the protest hearing. He stated that the building formerly leased by Hastings Book store is not currently vacant as reflected in Mr. Browning's analysis. He verified that a small portion of the building in the back is not being used by the current tenant. He stated that the owner purchased the building for \$1.7 million in 1995 and Hastings Book store moved out of the building in June, 2016. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$2,250,000. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board considered the following property valuation protests which were tabled at the July 17, 2018 meeting:

Protest #2018-65: Patrick McKee, P.O. Box 180792, Coronado California
PT SE1/4 SE1/4 20-24-1 4.40 AC

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the subject property which were received and reviewed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$2,045,906. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-72: William and Leata Blank, P.O. Box 548, Madison
W1/2 NW1/4 32-24-3 80 AC

County Assessor Jeff Hackerott reported that the information regarding CRP acres was received and analyzed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$438,737. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-73: William and Leata Blank, P.O. Box 548, Madison
E1/2 NW1/4 LESS RR 32-24-3 79.88 AC

County Assessor Jeff Hackerott reported that the information regarding CRP acres was received and analyzed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$345,542. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-79: Paul Medelman, 702 West Benjamin Avenue, Norfolk
Country Club Plaza Lot Subdivision Lot 1

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the past three years for the subject property; however, no information was submitted by the owner. 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 #2018-80: Paul Medelman 702 West Benjamin Avenue, Norfolk
Country Club Estates 3rd Addition Lot 3

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the past three years for the subject property; however, no information was submitted by the owner. 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 #2018-81: Paul Medelman, 702 West Benjamin Avenue, Norfolk
Tax Lots SW1/4 SE1/4 15-24-1 PT TAX LOT 8 & VAC Alley (Parcel 2)

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the past three years for the subject property; however, no information was submitted by the owner. 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 #2018-83: Lori Miller, 84454 560th Avenue, Norfolk
Peterson's Replat (Lots 2 & 3 Hille's) Lot 1 Less Hwy

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the subject property which were received and reviewed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$159,606. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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Protest #2018-84: Lori Miller, 84454 560th Avenue, Norfolk
Koenigsteins First Addition S1/2 S1/2 Lot 9, Blk 8

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the subject property which were received and reviewed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$72,034. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-85: Lori Miller, 84454 560th Avenue, Norfolk
Koenigsteins First Addition S1/2 S1/2 LOT 10, BLK 8

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the subject property which were received and reviewed. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$92,084. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-100: Douglas Sunderman, 55549 834th Road, Norfolk
NW1/4 LESS PT TO STATE 18-23-2 152.84 AC

County Assessor Jeff Hackerott reported that the information regarding CRP acres was received and analyzed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$792,141. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-124: Lori Miller, 84454 560th Avenue, Norfolk
Pasewalks Sixth Addition S 36 FT LOT 12 & N 28 FT Lot 13, BLK 1

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the subject property which were received and reviewed. Motion was made by Schmidt and seconded by Ohl to set the 2018 property valuation at \$129,311. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-125: Lori Miller, 84454 560th Avenue, Norfolk
Pasewalks Sixth Addition Lot 11 & N 14 FT Lot 12, BLK 1

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the subject property which were received and reviewed. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$129,311. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2018-126: Lori Miller, 84454 560th Avenue, Norfolk
Pasewalks Sixth Addition S 22 FT Lot 13 & All Lot 14, BLK 1

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the subject property which were received and reviewed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$129,311. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board considered the following property valuation protests which were tabled at the July 20, 2018 meeting:

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

County Assessor Jeff Hackerott reported that the information regarding CRP acres was received and analyzed. He explained that the owners also have certified irrigated acres over the CRP which would substantially increase the valuation. He said that he doesn't want to penalize the property owners for providing the information requested since the intent on both sides was that the value would decrease. He explained that this is a unique situation with irrigated acres certified to the Lower Elkhorn Natural Resources District, but the owner can't irrigate due to placing the acres in the CRP program. He recommended that the changes to the assessment record be made for next year's valuation. 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 #2018-113: Gerald Aschoff, 1103 East 6th Street North, Madison
PT SW1/4 & W 50 AC SE1/4 33-22-1 95.5 AC

County Assessor Jeff Hackerott reported that the information regarding CRP acres was received and analyzed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$806,346. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for three years for the subject property; however, no information was submitted. 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 #2018-137: Steve & Theresa Perry, 83658 556th Avenue, Norfolk
Peterson's Replat (Lots 2 & 3 Hille's) Lots 12 & 13

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the subject property which were received and reviewed. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$348,512. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the subject property which were received and reviewed. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$305,697. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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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

County Assessor Jeff Hackerott reported that the owner was asked to submit income and expense statements for the subject property which were received and reviewed. Motion was made by Ohl and seconded by Prauner to set the 2018 property valuation at \$1,844,322. 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

County Assessor Jeff Hackerott reported that he reviewed the information submitted by the protestor for the subject property. Motion was made by Prauner and seconded by Ohl to set the 2018 property valuation at \$1,791,419. 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

County Assessor Jeff Hackerott reported that he reviewed the information submitted by Mr. Amick at the protest hearing. He explained that the dry cropland acres were changed from 42.4 acres to 94.8 acres which resulted in an increase in the 2018 valuation. Motion was made by Prauner and seconded by Schmidt to make no change to the 2018 property valuation. 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

County Assessor Jeff Hackerott reported that he considered the information presented at the protest hearing and confirmed that the assessment listing is correct. He stated that the valuation appears equitable with similar properties. 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 #2018-147: Leueen Whipking, 2300 Valli Hi Road, Norfolk
Krenzien Development 2nd Addition Lot 2

County Assessor Jeff Hackerott reported that he considered the information presented at the protest hearing and confirmed that the assessment listing is correct. He stated that the valuation appears equitable with similar properties. 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 #2018-148: Leueen Whipking, 2300 Valli Hi Road, Norfolk
Haase's Acres Lot 3, Blk 3 (16-24-1)

County Assessor Jeff Hackerott reported that he completed an exterior inspection of the property with Mrs. Whipking on July 23, 2018; however, he didn't complete an interior inspection. He explained that Mrs. Whipking said that there weren't any changes inside the house, so she didn't allow him to go inside. He reported that some of the exterior work of detailed molding is completed with fiberboard, not wood. He confirmed that there was hail damage to the exterior. Motion was made by Ohl and seconded by Prauner to set the 2018 building valuation at \$247,729, with the total property valuation set at \$270,014. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization adjourned at 2:15 P.M.

Nancy Scheer
Madison County Clerk

Ron Schmidt, Chairman
County Board of Equalization