

Commissioner’s Record No. 28

MADISON COUNTY, NEBRASKA

Madison, Nebraska

July 23, 2026

BOARD OF EQUALIZATION

The Board of Equalization of Madison County, Nebraska met at 10:00 A.M.

Advance notice of meeting was published in Monday, July 13, 2026, 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 Eric Stinson 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 Ron Schmidt, Eric Stinson, County Assessor Jeff Hackerott, and County Clerk Anne M. Pruss.
Absent: Troy Uhler.

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

Hearings were conducted on property valuation protests as follows:

Protest #2026-95	590288579	Brian Morrissey	1130 S. 13th St.	Norfolk, NE 68701
O L SCHEER SECOND ADDITION LOT 1 (SCM 10X NORFOLK 1120 LLC REDEVELOPMENT PLAN-TAX INCREMENT FINANCING)				

Chairman Stinson opened a hearing at 10:00 A.M. Brian Morrissey appeared by phone to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:10 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded for no change in valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, Uhler. Nays, none. Motion carried.

Protest #2026-96	590290681	Leueen Whipping	2200 W. Michigan Ave.	Norfolk, NE 68701
KRENZIEN DEVELOPMENT 2ND ADDITION LOT 2				

Chairman Stinson opened a hearing at 8:35 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 8:38 A.M. County Assessor Jeff Hackerott recommended that the valuation appears inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-97	590166743	Leueen Whipping	2300 Valli Hi Rd.	Norfolk, NE 68701
HAASES ACRES LOT 3, BLK 3				

Chairman Stinson opened a hearing at 10:22 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 10:26 A.M. County Assessor Jeff Hackerott recommended the land valuation is within the average of 69% to 75% of sale prices in the established market area. Motion was made by Schmidt and seconded by Stinson to make no changes to the 2026 valuations. Roll call vote: Ayes, Schmidt & Stinson. Nays, none. Motion carried.

Protest #2026-98	590291693	Sabra Health Care	500 S. 18th St.	Norfolk, NE 68701
THE MEADOWS SECOND ADDITION LOT 1, BLK 1				

Chairman Stinson opened a hearing at 8:41 A.M. Jason Harnisch appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 8:51 A.M. County Assessor Jeff Hackerott recommended that the valuation appears inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-99	590078178	Mary Eisenmann	55454 827 1/2 Rd.	Madison, NE 68748
EISENMANN SUBDIVISION LOT 1 (4-21-1)				

Chairman Stinson opened a hearing at 8:53 A.M. Mary Eisenmann appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:07 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$472,135 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-100	590286579	Conner Works	904 S. 20th St.	Norfolk, NE 68701
DESAIS 3RD ADDITION LOT 1 & PT LOT 2 1.18 AC (TRACT 1 - HAMPTON INN LOT BOUNDARY CHANGE)				

Chairman Stinson opened a hearing at 8:59 A.M. Mike and Connor Works appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:11 A.M. County Assessor Jeff Hackerott recommended that the valuation appears inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-101	590305104	Conner Works	1302 Cyhawk Loop	Norfolk, NE 68701
OBANS CYHAWK ADDITION LOT 2 (NORFOLK LODGING RDVLP PROJECT - TAX INCREMENT FINANCING - 2022)				

Chairman Stinson opened a hearing at 8:59 A.M. Mike and Connor Works appeared at the hearing to offer verbal testimony.

Commissioner’s Record No. 28

MADISON COUNTY, NEBRASKA

Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:11 A.M. County Assessor Jeff Hackerott recommended that the valuation appears inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-102	590286587	Conner Works	920 S. 20th St.	Norfolk, NE 68701
DESAIS 3RD ADDITION PT LOT 2 2.23 AC (TRACT 2 - HAMPTON INN LOT BOUNDARY CHANGE)				

Chairman Stinson opened a hearing at 8:59 A.M. Mike and Connor Works appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:11 A.M. County Assessor Jeff Hackerott recommended that the valuation appears inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-103	590144817	Levi & Tiffany Pruitt	53525 845th Rd.	Tilden, NE 68781
PT SE1/4 SW1/4 5-24-4 10.01 AC				

Chairman Stinson opened a hearing at 9:11 A.M. Tiffany Pruitt appeared by phone to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:14 A.M. County Assessor Jeff Hackerott recommended that the valuation appears inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-104	590293451	Barbara Henre	3601 W. Prospect Ave.	Norfolk, NE 68701
CARHART 5TH ADDITION LOT 11, BLK 1				

Chairman Stinson opened a hearing at 9:14 A.M. Barbara Henre appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 9:25 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$436,692 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-105	590256294	McGuire Sponsel LLC	911 S. Chestnut St.	Norfolk, NE 68701
NOR-PARK II SUBDIVISION LOT 7, BLK 1				

Chairman Stinson opened a hearing at 9:27 A.M. Rebecca Patterson appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:45 A.M. County Assessor Jeff Hackerott recommended that the valuation appears inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-106	590256297	McGuire Sponsel LLC	917 S. Chestnut St.	Norfolk, NE 68701
NOR-PARK II SUBDIVISION LOT 8, BLK 1 (NOR-PARK DEVELOPMENT LLC HOUSING DEVELOPMENT - TAX INCREMENT FINANCING - 2020)				

Chairman Stinson opened a hearing at 9:27 A.M. Rebecca Patterson appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:45 A.M. County Assessor Jeff Hackerott recommended that the valuation appears inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-107	590256300	McGuire Sponsel LLC	915 S. Chestnut St.	Norfolk, NE 68701
NOR-PARK II SUBDIVISION LOT 9, BLK 1 (NOR-PARK DEVELOPMENT LLCHOUSING DEVELOPMENT - TAX INCREMENT FINANCING - 2020)				

Chairman Stinson opened a hearing at 9:27 A.M. Rebecca Patterson appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:45 A.M. County Assessor Jeff Hackerott recommended that the valuation appears inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-108	590156330	McGuire Sponsel LLC	2801 S. 13th St.	Norfolk, NE 68701
PT SW1/4 NW1/4 3-23-1 4.13 AC				

Chairman Stinson opened a hearing at 9:27 A.M. Rebecca Patterson appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:45 A.M. County Assessor Jeff Hackerott recommended that the valuation appears inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Decisions on property valuation protests tabled at June 24, 2026, meeting:

Protest #2026-4	590293486	David & Peggy Roker	3604 W. Prospect Ave.	Norfolk, NE 68701
CARHART 5TH ADDITION LOT 1, BLK 2				

Chairman Stinson opened a hearing at 1:15 P.M. David and Peggy Roker appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 1:20 P.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$406,451 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-14	590033360	Johnana Peterson	217 3rd St.	Meadow Grove, NE 68752
LEWIS ADDITION LOT 6, BLK 3				

Chairman Stinson opened a hearing at 1:56 P.M. Johnana Peterson appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 2:29 P.M. County Assessor Jeff Hackerott

Commissioner’s Record No. 28

MADISON COUNTY, NEBRASKA

recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$354,493 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-15 590155474 Johnana Peterson 84094 543rd Ave. Battle Creek, NE 68715
PT N1/2 N1/2 NW1/4 34-24-3 3.40 AC (LOT 1-PETERSONS LOTSPLIT-2017)

Chairman Stinson opened a hearing at 1:56 P.M. Rebecca Patterson appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 2:20 P.M. County Assessor Jeff Hackerott recommended that the valuation appears inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-19 590293389 Daniel & Sharon Schindler 3407 W. Prospect Ave. Norfolk, NE 68701
CARHART 5TH ADDITION LOT 4, BLK 1

Chairman Stinson opened a hearing at 2:44 P.M. Daniel Schindler appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 2:56 P.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$360,357 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Decisions on property valuation protests tabled at July 7, 2026, meeting:

Protest #2026-29 590026816 Jeffrey & Stephanie Pape 1509 Miles Dr. Norfolk, NE 68701
MEDELMANS LAKE SUBDIVISION 2ND ADDITION LOT 20 (MEDELMANS LAKE REDEVELOPMENT PROJECT, PHS II, SUB-PHS 1 - TAX INCREMENT FINANCING - 2023)

Chairman Stinson opened a hearing at 9:10 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 2:56 P.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$360,357 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-32 590026825 Nicholas & Katelyn Linn 1513 Miles Dr. Norfolk, NE 68701
MEDELMANS LAKE SUBDIVISION 2ND ADDITION LOT 22 (MEDELMANS LAKE REDEVELOPMENT PROJECT, PHS II, SUB-PHS 1 - TAX INCREMENT FINANCING - 2023)

Chairman Stinson opened a hearing at 9:18 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 9:27 A.M. County Assessor Jeff Hackerott recommended giving consideration based upon evidence presented at the protest hearing. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$1,400,000 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-37 590293575 Kerry & Terri Kerkman 3402 W. Prospect Ave. Norfolk, NE 68701
CARHART 5TH ADDITION LOT 5, BLK 3

Chairman Stinson opened a hearing at 9:33 A.M. Kerry Kerkman appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 9:43 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$363,634 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-38 590026622 Morgan Schwartz 1207 Miles Dr. Norfolk, NE 68701
MEDELMANS LAKE SUBDIVISION LOT 2 (MEDELMANS LAKE REDEVELOPMENT PROJECT, PHS 1, SUB-PHS 4 - TAX INCREMENT FINANCING - 2023)

Chairman Stinson opened a hearing at 9:47 A.M. Morgan Schwartz appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 9:55 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$784,788 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-39 590118188 Robert Sobotka 307 N. 14th St. Norfolk, NE 68701
WARDS ADDITIONAL SUBURBAN LOTS N 18 FT E 90 FT LOT 6 & S 62 FT E 90 FT LOT 7

Chairman Stinson opened a hearing at 9:56 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 9:57 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$213,178 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Protest #2026-40 590115782 Robert Sobotka 1801 Sunset Ave. Norfolk, NE 68701
WAGNERS ADDITION LOT 33

Chairman Stinson opened a hearing at 9:56 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 9:57 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$249,259 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

Commissioner's Record No. 28

MADISON COUNTY, NEBRASKA

Protest #2026-41	590157736	Michael McCleary	201 Alstadt Dr.	Norfolk, NE 68701
PT NW1/4 SW1/4 (TRACT 2) 11-23-1 0.69 AC				

Chairman Stinson opened a hearing at 10:17 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:20 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$120,601 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2026-42	590140221	William Osantowski	54450 840th Rd.	Battle Creek, NE 68715
PT N1/2 N1/2 NW1/4 NE1/4 & PT N1/2 N1/2 NW1/4 2-23-3 10.01 AC				

Chairman Stinson opened a hearing at 9:59 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:04 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$208,373 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2026-45	590110160	Margaret Ingerslew	205 Westridge Dr.	Norfolk, NE 68701
WESTRIDGE HILLS THIRD ADDITION LOT 1, BLK 1				

Chairman Stinson opened a hearing at 10:19 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:20 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$536,143 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2026-46	590156551	Ricky Smalley	204 S. 13th St.	Norfolk, NE 68701
PT NE1/4 NE1/4 4-23-1 9.69 AC				

Chairman Stinson opened a hearing at 10:21 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:22 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$116,207 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2026-47	590211803	Peggy Hoffmann	610 Andys lake Rd.	Norfolk, NE 68701
CEDAR LAKE SUBDIVISION 1ST ADDITION LOT 8, BLK 1 (2-23-1)				

Chairman Stinson opened a hearing at 10:23 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:24 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$256,596 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2026-49	590156071	Lynda Andersen	4509 S. 1st St.	Norfolk, NE 68701
PT SW1/4 NE1/4 & PT SE1/4 NW1/4 2-23-1 51.86 AC				

Chairman Stinson opened a hearing at 10:53 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:56 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$329,297 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Decisions on property valuation protests tabled at July 16, 2026, meeting:

Protest #2026-56	590026710	Stanley Christensen	1405 Miles Dr.	Norfolk, NE 68701
MEDELMANS LAKE SUBDIVISION LOT 13 (MEDELMAN'S LAKE REDEVELOPMENT PROJECT- PHASE 1 PROJECT TAX INCREMENT FINANCING)				

Chairman Stinson opened a hearing. Cindy Christensen appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing. County Assessor Jeff Hackerott recommended that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no change protest valuation for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2026-63	590027468	George Fox	201 N. Elm St.	Tilden, NE 68781
TAX LOTS SE1/4 SW1/4 18-24-4 W 130 FT TAX LOTS 6 & 7 & W 134.4 FT TAX LOT 8 LESS PT TO STATE				

Chairman Stinson opened a hearing at 10:39 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:40 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$313,279 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

#2026-64				
Protest #2026-64	590027484	George Fox	201 N. Elm St.	Tilden, NE 68781
TAX LOTS SE1/4 SW1/4 18-24-4 PT TAX LOTS 6 & 7, ALL TAX LOT 10 & 4 FT STRIP				

Chairman Stinson opened a hearing at 10:39 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:40 A.M. County Assessor Jeff Hackerott advised that the valuation is reflective of the non-complete state of construction. Motion was made by Schmidt and seconded by Stinson for no

Commissioner’s Record No. 28

MADISON COUNTY, NEBRASKA

change in 2026 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried

Protest #2026-65 590101536 Jon Daniell 1505 Taylor Ave. Norfolk, NE 68701
QUIGLEYS REPLAT LOT 7 & VAC 16TH ST W OF LOT & VAC PT E-W ALLEY IN
HILLSIDE TERRACE SECOND ADDITION, BLK 22

Chairman Stinson opened a hearing at 10:41 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:42 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$546,754 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried

Protest #2026-88 590146009 Lee Bartak 3802 S. 49th St. Norfolk, NE 68701
CRANES ACRES LOT 2 (12-23-2)

Chairman Stinson opened a hearing at 11:24 A.M. Lee Bartak appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 11:33 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$312,662 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried

Protest #2026-91 590099493 Brice Arens 1414 S. 3rd St. Norfolk, NE 68701
PERRY, KOERBER & KELEHERS SUBDIVISION E 44 FT S 24 FT LOT 1 & ALL
LOT 2

Chairman Stinson opened a hearing at 11:58 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 12:05 P.M. County Assessor Jeff Hackerott recommended to consideration to the recent purchase price of the property. Motion was made by Schmidt and seconded by Stinson no change to 2026 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried

Protest #2026-44 590102311 Alex Laudenklos 400 Valley Rd. Norfolk, NE 68701
RAASCHS CRESTVIEW HEIGHTS THIRD ADDITION LOT
1

Chairman Stinson opened a hearing at 11:58 A.M. Alex Laudenklos appeared by phone at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 12:05 P A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$523,536 for 2026. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried

The Board of Equalization adjourned at 12:13 P.M. to Tuesday, August 11, 2026, at 9:00 A.M.

ATTEST:



Anne M. Pruss
Madison County Clerk

Eric Stinson, Chairman
County Board of Equalization