

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, AUGUST 8, 2017
10:00 A.M.

Advance public notice of the Board of Commissioners meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and emailed to the media on August 3, 2017.

Commissioners present: Todd Wiltgen, Chair; Bill Avery, Vice Chair; Roma Amundson, Jennifer Brinkman and Deb Schorr

Others present: Ann Ames, Deputy Chief Administrative Officer; Norm Agena, County Assessor/Register of Deeds; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Kelly Lundgren, County Clerk's Office

The Chair called the meeting to order at 10:04 a.m. and the location of the Nebraska Open Meeting Act was announced.

The Chair provided opening comments and noted that anyone wishing to address the Board of Equalization would be allowed three minutes to testify.

1) FINAL ACTION ON REAL PROPERTY VALUATION PROTESTS FOR 2017 – Tom Kubert, Referee Coordinator, Great Plains Appraisal

Tom Kubert, Referee Coordinator, Great Plains Appraisal, provided an overview of the 2017 Board of Equalization process. He thanked the County Clerk's Office, County Assessor's Office, County Sheriff's Office and the Lancaster Event Center for their assistance with the process. He also pointed out that it was a very difficult year to deal with residential properties because the market is in an unprecedented upward cycle.

Kubert then highlighted the following points:

- Approximately 3,600 protests were filed (less than 3% of all properties in the County)
- 228 individuals submitted additional information
- 30 referees were utilized
- The protest filing breakdown was 87% residential, 7% agricultural and 4% commercial
- Roughly 2,600 referee hearings were scheduled and 1,000 were waived

The following people appeared in support of a lower valuation related to their respective protest(s):

- David Tweedie, 3806 NW 51st Street, Lincoln (#17-1176 and #17-1502)
- Roger Burnett, 1915 Devoe Drive, Lincoln (#17-1739)
- George Beattie, 2009 Wilderness Ridge Drive, Lincoln (#17-1745)
- Scott Clarke, 8031 Renatta Drive, Lincoln (#17-1815)
- Min Namkung (owner) and Carla Waldbaum (realtor), 8018 S. 36th Street, Lincoln (#17-250)
- Judy Steffen, 420 N. 86th Street, Lincoln (#17-1072)
- Tamera Tyburski, 3840 Cape Charles Court, Lincoln (#17-514)
- Diana Lake, 9131 Thornwood Court, Lincoln (#17-1277)

- Sue McCollum May, 3300 W. Van Dorn, Lincoln (#17-869)
- Gary Christman, 1145 Benton Street, Lincoln (#17-2585)
- Rex Walton, 515 Pier 2, Lincoln (#17-2848)
- David Christensen, 11105 Pine Lake Road, Lincoln (#17-1633)
- George Darlington, 5921 S. 77th Street, Lincoln (#17-675)
- Gary Bouc, 7201 Beaver Hollow Circle, Lincoln (#17-2671)
- Chris Geis, 4721 Bingham Court, Lincoln (#17-1988)
- Carla Waldbaum (realtor) 7915 Garland, Lincoln (#17-996) (Exhibit A and B); 13636 W. Lake View, Lincoln (#17-1001) and 1401 W. Saltillo Road, Lincoln (#17-2445)
- Jim and Janet Woolsoncroft, 8730 Augusta, Lincoln (#17-2065)
- David and Pamela Young, 6318 Seward, Lincoln (#17-834)
- Joseph Harris, 2848 Jane Lane, Lincoln (#17-1740)

The Board recessed at 1:05 p.m.

Amundson exited the meeting at 1:29 p.m.

The Board reconvened at 1:29 p.m.

Mark Terrell, 302 North 30th Street, Lincoln appeared in support of a lower valuation for his property (#17-2736).

Kubert offered recommendations pertaining to the protests heard today:

- #17-250 – No change to value \$285,000
- #17-514 – No change to value \$385,700
- #17-675 – No change to value \$412,900
- #17-834 – No change to value \$132,400
- #17-869 – Change to \$162,200
- #17-996 – No change to value \$229,900
- #17-1001 – Change to \$610,100
- #17-1072 – No change to value \$157,300
- #17-1176 – No change to value \$78,500
- #17-1277 – No change to value \$665,500
- #17-1502 – No change to value \$80,500
- #17-1633 – No change to value \$268,400
- #17-1739 – No change to value \$197,000
- #17-1740 – No change to value \$152,100
- #17-1745 – No change to value \$639,500
- #17-1815 – Change to \$292,200
- #17-1988 – No change to value \$270,400
- #17-2065 – No change to value \$438,100
- #17-2445 – No change to value \$308,200
- #17-2585 – No change to value \$121,900
- #17-2671 – No change to value \$348,900
- #17-2736 – No change to value \$83,200
- #17-2848 – No change to value \$402,200

Kubert indicated other value changes were made to protests which were reviewed following the initial referee recommendation and he sought direction on how the Board would like to proceed.

Wiltgen felt it was not necessary to read every recommendation into the record. Kubert confirmed that all recommendations are in writing and final valuation notice letters will be sent to all individuals that filed protests. He added those who filed at the local level will still have the option of appealing their valuation to the State Tax Equalization and Review Commission (TERC). Kubert also mentioned that there are other options in place beyond the summer board of equalization process to make sure property data is correct such as contacting the Assessor's Office with regard to scheduling an inspection or by going through the informal appeal process after the first of the year.

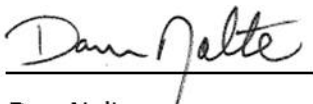
MOTION: Schorr moved and Brinkman seconded to accept the recommendations of the referee coordinator for 2017 real property valuations as established by the record except where the Board of Equalization determined a revised value was warranted during the appeal process. Avery, Brinkman, Schorr and Wiltgen voted yes. Amundson was absent. Motion carried 4-0.

The Board discussed a proposed time change for the September 26, 2017 public hearing regarding the property valuation protest process. The consensus was to begin the meeting at 4:00 p.m.

MOTION: Schorr moved and Avery seconded to close the Board of Equalization acting upon individual real property valuation protests for 2017. Brinkman, Schorr, Avery and Wiltgen voted yes. Amundson was absent. Motion carried 4-0.

2) ADJOURNMENT

MOTION: Avery moved and Brinkman seconded to adjourn the Board of Equalization meeting at 2:08 p.m. Avery, Brinkman, Schorr and Wiltgen voted yes. Amundson was absent. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk





COMPARABLE SOLD PROPERTIES						
	Subject	Sale #1	Sale #2	Sale #3		
Address	7915 66th	2511 Nancy	2711 N 754	7931 Regent		
Sale Price		224,000	216,000	207,450		
Date of Sale		10/18/15	12/31/14	1/7/15		
List Price		229,900	220,000	214,500		
Price Differential		<1900>	<1400>	<7050>		
Days on Market		114	7	58		
Location	Non-Art	Non-Art	Non-Art	Non-Art		
Lot Size	Avg	Avg	Avg	Avg		
Style	Ranch	Ranch	Ranch	Ranch		
Condition	Avg	Avg-Good	Avg-Good	Avg		
Year Built	2001	1998	1992	1993		
Square Footage	1505	1536 <1495>	1451	2605	1487	868
Family Room	None	Bsm+	Bsm+	Bsm+	Bsm+	
Number of Bedrooms	3	3+1	3+2	3	3+1	
Number of Bathrooms	2	2.75 <1500>	3	2 <2000>	2.75	<1500>
Garage	2	2	2	2	2	
Basement Finished	400	1300 <16,200>	1200	<14,400>	1100	<12,600>
Walk-out Basement	No	No	No	No	No	
Fireplace	0	1	2 <2000>	1		
Air Conditioning	Central	Central	Heat Pump	5,500	Central	
Deck/Patio	Deck	Patio 500	Patio 500	Deck	Deck	<1000>
Exterior	Vinyl	Vinyl	Frame	2000	Vinyl	
Sprinklers	Yes	Yes	Yes	Yes	Yes	
Fenced Yard	Yes	Yes-Privacy	Yes	Yes	Yes	
Wet Bar (Dry Bar)	No	No	No	No	Yes	<9500>
Security System	No	No	No	No	No	
Pool	No	Yes <2000>	Yes <2000>	No		
Sale price		0	0	0	0	0
Adjustments		0	0	0	0	0
Value of Subject/Sold		0	0	0	0	0
Suggested List Price		Range of Value: \$0 To \$0				
		Average Value of Subject/sold: \$0				

224,000
 <20,195>

 203,305

216,000
 <15,795>

 200,205

207,450
 <16,732>

 190,718

48 24 57
 18 57 ft down

\$198,074
 3

 1594,328

COMPARABLE SOLD PROPERTIES						
	Subject	Sale #1	Sale #2	Sale #3		
Address	7915 lowland	2021N 79st	7945 yellowknife	7927 yellowknife		
Sale Price		280,000	245,000	244,500		
Date of Sale		7/11/16	8/26/16	6/27/16		
List Price		282,000	245,900	249,000		
Price Differential		(2,000)	(900)	(4,500)		
Days on Market		7	3	15		
Location	Non-Art	Non-Art	Non-Art	Non-Art		
Lot Size	17.9	17.9	17.9	17.9		
Style	Ranch	Ranch	Ranch	Ranch		
Condition	Good	Good	Good	Good		
Year Built	2001	2001	2001	2002		
Square Footage	1525	1548 (2482)	1482 1328	1410 5484		
Family Room	None	Bsmt	Bsmt	Bsmt		
Number of Bedrooms	3	4	3	5		
Number of Bathrooms	2	3 (2000)	3 (2000)	3 (2000)		
Garage	2	3 (55,000)	2	2		
Basement Finished	400	1000 (10,800)	200 (5400)	1240 (15,120)		
Walk-out Basement	No	DL (8,000)	Yes (10,000)	Yes (10,000)		
Fireplace	0	1	2	1		
Air Conditioning	Central	Heatpump (5500)	Central	Central		
Deck/Patio	Deck	Deck/Patio (2500)	Deck/Patio (500)	Deck/Patio (500) tree deck		
Exterior	Vinyl	Vinyl	Vinyl	Climent Board (2100)		
Sprinklers	Yes	Yes	Yes	Yes		
Fenced Yard	Yes	Yes-Priv	Yes	Yes		
Wet Bar / Dry Bar	No	Yes (2500)	Yes (2500)	No		
Security System	No	No	No	No		
LP Tub	No	Yes (2000)	No	No		
Beats to Green	No	No	Yes (500)	Yes (500)		
Sale price		0	0	0		
Adjustments		0	0	0		
Value of Subject/Sold		0	0	0		
Suggested List Price		Range of Value: \$0 To \$0				
		Average Value of Subject/sold: \$0				

$$\begin{array}{r} 280,000 \\ - (35,782) \\ \hline 244,218 \end{array}$$

$$\begin{array}{r} 245,000 \\ - (19,572) \\ \hline 225,428 \end{array}$$

$$\begin{array}{r} 244,500 \\ - (24,636) \\ \hline 219,864 \end{array}$$

$$\begin{array}{r} 225,428 \\ \times 3 \\ \hline 689,510 \end{array}$$

57.73 sq ft down
18 sq ft down



http://journalstar.com/news/local/cindy-lange-kubick-building-a-deck-for-david-the-blessings/article_798a6af8-b5ed-57a0-a8ea-7d3ef9287d66.html

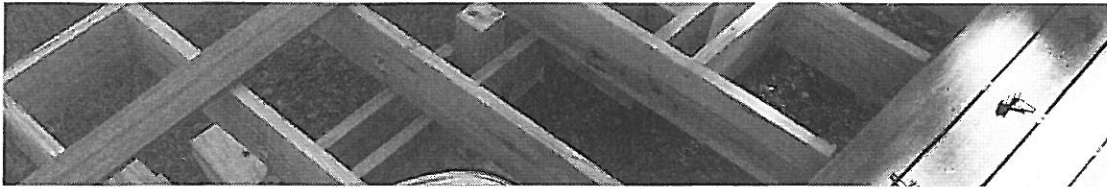
Cindy Lange-Kubick: Building a deck for David, the blessings of giving

CINDY LANGE-KUBICK Column Aug 7, 2017 Updated 6 hrs ago

Cindy Lange-Kubick | Lincoln Journal Star

Cindy Lange-Kubick joined the Lincoln Journal Star in 1994 and has loved covering life in her hometown ever since. Will write for chocolate. Or coffee.





It began over dinner on the Fourth of July.

Terri and David Bayne were sitting around a patio table on the deck of their old friends' new townhouse.

Terri and David had a deck of their own — a small one, hail-damaged and in need of paint — at their house in northeast Lincoln.

They had a patio table, too, and a pair of chairs, one of them so rickety they had to turn it just so or it would tip over when you sat down.

Now their friends announced they were selling their old patio set — tucked away in their garage — and did they know anyone who might want to buy it?

As a matter of fact, Terri and David said, they did.

The friends wouldn't take the Baynes' money and insisted on delivering the glass-topped table and six comfy chairs themselves.

But when they put it on the Baynes' deck, it looked like a king-sized bed in a bathroom.

"It barely fit," Terri said Tuesday, driving back to work after a lunch date with David, hosted by his former colleagues at Home Real Estate.

David has been an agent for 38 years, the last five at Sellstate Performance Realty. For 34 of those years, he sold houses by day and worked nights at Goodyear.

That's where he met Terri Murray. David had three kids of his own — Mike and Ben and Carney — and he and Terri had a son and named him Joe. Now they have five grandchildren.

People call David Big Teddy Bear.

“Because he’s such a wonderful man,” Terri says. “And he’s an emotional type of guy. He’s not afraid to shed a tear.”

Nearly seven years ago, David, 65, was diagnosed with two types of blood cancer. Last month, he updated his condition via Facebook.

“The doctors have decided that we are out of options and will no longer be giving me any treatments,” he wrote.

“I knew that this day was coming but that day is not supposed to be here for many more tomorrows ...”

He thanked everyone for their love and support and prayers.

And everyone started to type: *What can we do to help?*

* * *

The hot workers took a break in the shade Tuesday afternoon — David and Terri’s nephew, a son-in-law born in South Africa, two brothers-in-law and Terri’s sister from down the street, sitting on those comfy patio chairs in the grass.

The old deck was gone. A pile of broken cement, a stack of splintering wood once painted red.

Ryan Mueller, the nephew, had built a deck at his house this spring, and he had a plan and a building permit.

They hoped to be done by Saturday, he said.

As they rested, the crew talked about David.

Son-in-law Sam Funnah called him “Dr. Phil.”

He called him kind.

He called him a fighter.

“He’s just one of those people that you want to help,” said David’s brother-in-law Doug Smith. “Rarely have I heard him say anything negative about anyone.”

By Wednesday, the holes for the footings were dug, 3 feet deep and round as silver dollars. Bags of cement were poured into a mixer, transforming the powder into wet concrete for the footings.

Dust filled the air.

New faces filled the backyard.

And more arrived Thursday — nieces and nephews; David and Terri’s son Joe; another son, Mike, home from Amman, Jordan.

The crew hauled heavy bags and hammered nails. Someone ran to the hardware store. Great-aunts watched a toddler named Henry.

David was inside resting.

It's hard for him to be sitting in the living room while they're out back working, Terri said.

"He's always been the giver, so it's hard for him to be the receiver."

* * *

Terri has three sisters.

The Murray girls are all married. Terri is the oldest, then Lorri (Warboys), then Lynn (Smith), then Danni (Brennan).

Danni and her husband, Troy, have been living in Dubai for the past six months for his job at Pfizer, but they're back for three more weeks.

Danni is the brains behind the deck-building project. The idea came to her after Ryan, her son-in-law, posted photos of his own new deck on Facebook and Terri typed a reply: *Do you hire out?*

"As soon as I read that, I said to some of the relatives, let's make this happen as soon as we can," Danni says.

Then she thought back to another post.

"After David put out his message on Facebook there were 100 different comments. All these people saying, 'What can I do?'"

It's the universal refrain of those who feel helpless when someone is hurting: *What can I do to help?*

There it was. A need. And an offer.

"Those people were willing to bless him," Danni said. "And because everyone has their own gifts, I offered three ways to help. Financially, labor, food."

Then she remembers a fourth: "Also prayer."

Tuesday night, a cousin brought pizza. "We hadn't seen her for years."

Wednesday night, a former coworker from Goodyear fixed sloppy joes.

Thursday, a group of church friends organized a potluck.

The weather had turned cool, and David joined the party and they all sat around the patio table in the grass, admiring the new deck taking shape before their eyes.

* * *

David was once 6-foot-2, which is where the *big* in Big Teddy Bear comes from.

He's shorter now by 4 inches. It's the cancer, causing his vertebrae to compress.

“It basically pokes tiny holes in all my bones,” he says.

The fan is blowing cool air in the living room where David rests in an overstuffed recliner, bottled water and a bag of peppermints nearby.

Earlier in the week, he and Terri walked four houses down the block to visit Terri’s sister Lorri and her husband, Larry, a 30-minute pilgrimage.

David is tired most of the time and always in pain, even though he doesn’t complain. A cane rests by the recliner and a walker with wheels is folded nearby.

He just started using it.

Since he was diagnosed with multiple myeloma and amyloidosis, doctors have tried four kinds of chemotherapy and a stem cell transplant. He’s never gone into full remission. And even though he officially entered hospice last week, if a new study opened up or a new drug became available, he’d try it, David says.

If it doesn’t help him, maybe it will help someone else.

He’s still working. “I had two nice closings this week.”

He loves selling houses, helping buyers find new homes. “And I love seeing new agents as they develop.”

He shakes his head thinking about the new deck, that suburban barn-raising, all that work and love in his backyard.

“I don’t know,” he says. “It’s too much.”

* * *

Terri is the office manager at Sellstate, the real estate office where David works.

Last week, the owners brought in a personal life coach to help the agents clarify and work on their goals — both professional and personal.

David went to listen to her talk, first in a group session and then one-on-one, when she explained the one-year individual program she offered.

He had cancer and was in hospice, David told her, so that probably wouldn’t work for him.

Later, Terri asked him why he'd gone, and he said that not very many people had signed up and he felt bad, because the company had gone to so much work to bring her in.

"He said you can always learn something, so he listened," she said. "That's just David."

* * *

By Friday morning, the framing is finished.

By Friday evening, the crew has returned. Its work has been inspected and greenlighted by the city and it's time for the decking.

Terri and David picked the color for the sturdy composite boards, an upgrade from their rotting wood with its peeling paint.

From the hardware store, Terri texted her sisters their choice — rustic gray — and told them she and David had the money to pay for it.

The Murray girls answered.

"It will be covered," Lynn texted back. "People asked. Also if we let them help it will be a blessing to them. People need to feel needed ..."

"So, no, David, you are not going to get money from your account, but nice try."

The checks are still coming. \$25. \$50. \$300.

There is a sense of urgency about this deck, a feeling of summer slipping away, of David becoming too sick to enjoy it.

David likes the outdoor spaces at home. The old metal chairs out front, the deck off the kitchen, where he'd slip outside to think and pray in the stillness on nights he couldn't sleep.

They'll finish by the Saturday deadline, Ryan says, as this night's team of helpers — a nephew named Austin; David's daughter, Carney; Danni's husband, Troy; and a trio of Murray sisters picked up drills and started in.

This deck is bigger than the old one — wider by 6 feet and deeper, too, with stairs down the side, so it's a straight shot off the kitchen.

David sat in the yard, leaning on his walker, a bottle of peach tea in one hand.

Terri hugged him from behind.

Lorri and Danni grabbed a wheelbarrow and walked down the block, returning with a crock pot and covered dishes for tonight's picnic.

David was quiet. A Big Teddy Bear in brown loafers, not afraid to die, but wishing he could be the one to say: *What can I do to help?*

8/7/2017

Cindy Lange-Kubick: Building a deck for David, the blessings of giving | Local | journalstar.com

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