

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**COUNTY-CITY BUILDING, ROOM 112**  
**THURSDAY, AUGUST 9, 2018**  
**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, 2018.*

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

Others present: Tom Kubert, Referee Coordinator, Great Plains Appraisal; Norm Agena, County Assessor/Register of Deeds; Jenifer Holloway, Deputy County Attorney; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Monét McCullen, County Clerk's Office

*The Chair called the meeting to order at 10:02 a.m. and the location of the Nebraska Open Meetings Act was announced.*

**1) FINAL ACTION ON REAL PROPERTY VALUATION PROTESTS FOR 2018 – Tom Kubert, Referee Coordinator, Great Plains Appraisal**

Tom Kubert, Referee Coordinator, Great Plains Appraisal, provided a brief overview of the 2018 property valuation protest season. He then discussed individual protests whereby additional information was submitted following receipt of the referee recommended value (Exhibit A). The following protests reflected a valuation change during this process:

- Protest 18-00334 – Increase from \$60,700 to \$108,600
- Protest 18-00413 – Decrease from \$145,800 to \$115,000
- Protest 18-00427 – Increase from \$147,900 to \$158,100
- Protest 18-00434 – Decrease from \$149,600 to \$95,000
- Protest 18-00562 – Increase from \$3,086,000 to \$3,408,000
- Protest 18-00686 – Decrease from \$432,000 to \$377,800
- Protest 18-00699 – Decrease from \$261,100 to \$259,600
- Protest 18-00824 – Decrease from \$543,600 to \$462,100
- Protest 18-00826 – Decrease from \$18,600 to \$7,800
- Protest 18-00828 – Decrease from \$543,600 to \$451,200
- \*Protest 18-00832 – Decrease from \$4,796,700 to \$3,272,700
- \*Protest 18-00834 – Decrease from \$2,048,700 to \$1,527,000
- \*Protest 18-00836 – Decrease from \$1,621,100 to \$420,000
- \*Protest 18-00837 – Decrease from \$22,789,100 to \$22,440,000
- \*Protest 18-00838 – Decrease from \$21,308,300 to \$21,180,000
- \*Protest 18-00839 – Decrease from \$18,515,400 to \$16,250,000
- \*Protest 18-00840 – Decrease from \$8,771,300 to \$8,107,500
- \*Protest 18-00841 – Decrease from \$10,538,600 to \$9,142,500
- Protest 18-00950 – Decrease from \$6,505,500 to \$5,436,700
- Protest 18-00951 – Decrease from \$4,188,400 to \$3,629,900

The values for all other protests listed in Exhibit A did not change from the original referee's recommended value.

\*NOTE: These protests were reviewed at the request of the Referee Coordinator in conjunction with pending appeals before the Tax Equalization and Review Commission (TERC) from prior years.

**MOTION:** Schorr moved and Avery seconded to accept the recommendations of the referee coordinator for 2018 real property valuations as established by the record except where the Board of Equalization determined a revised value was warranted during the appeal process.

Ron Pella appeared on behalf of his son to discuss Protest 18-00423 and asked the Board to look further into his appeal as he felt he provided enough information regarding the current valuations of the comparables to have received a reduction.

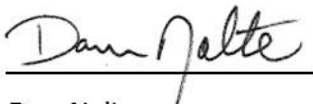
Wiltgen explained that sometimes doing a comparable on paper is not sufficient enough. He felt a third-party opinion, such as an appraisal or market analysis, would provide stronger evidence of a valuation error.

**ROLL CALL:** Avery, Brinkman, Schorr, Amundson and Wiltgen voted yes. Motion carried 5-0.

## 2) ADJOURNMENT

**MOTION:** Schorr moved and Amundson moved to close the Board of Equalization acting upon individual real property valuation protests for 2018. Brinkman, Schorr, Amundson, Avery and Wiltgen voted yes. Motion carried 5-0.

By order of the Chair, the meeting adjourned at 11:25 a.m.



Dan Nolte  
Lancaster County Clerk

