

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
THURSDAY, AUGUST 8, 2019
COUNTY-CITY BUILDING, ROOM 112
1:00 P.M.

Commissioners Present: Roma Amundson, Chair; Sean Flowerday, Vice Chair; Deb Schorr, Rick Vest, and Christa Yoakum

Others present: Cody Gerdes, Lori Johnson and Jason Pickerel, Great Plains Appraisal, Referee Coordinators; Scott Gaines, Deputy County Assessor/Register of Deeds; Michelle Slack, Statistical/Modeling Analyst; Assessor/Register of Deeds; Ann Ames, Deputy Chief Administrative Officer; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Leslie Brestel, County Clerk's Office

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 6, 2019.

The Chair called the meeting to order at 1:01 p.m., the Pledge of Allegiance was recited and the location of the Nebraska Open Meetings Act was announced.

AGENDA ITEM

1) FINAL ACTION ON REAL PROPERTY VALUATION PROTESTS FOR 2019 – Great Plains Appraisal, Referee Coordinator

Cody Gerdes, Great Plains Appraisal, Referee Coordinator, provided the following corrected value recommendations:

- 1.** Protest 19-00335 was decreased from \$298,000 to \$286,000;
- 2.** Protest 19-01521 was decreased from \$670,200 to \$528,100; and
- 3.** Protest 19-01474 was decreased from \$5,901,800 to \$5,801,800.

He explained that two of the corrections were due to typographical errors and the other was due to a decision on a pending Tax Equalization and Review Commission (TERC) case (Exhibit A).

Vest entered the meeting at 1:04 p.m.

Gerdes gave a brief overview of the 2019 property valuation protest season, highlighting various trends, statistics and changes. He also thanked Great Plains staff and numerous County agencies for their assistance throughout the protest process. It was noted that having a representative onsite from the Assessor/Register of Deeds Office was very valuable.

Amundson expressed her gratitude for how well the Assessor's Office Referee Coordinator worked together. She then asked if anyone in attendance wanted to provide comments.

Prior to public comment, Amundson reiterated that the BOE will not be accepting any new information. Final value letters will be mailed following today's action which will include information on how to file an appeal with TERC.

Zack Hadi (Protest #19-00069) appeared to discuss his frustration with the protest process regarding the lack of consideration given to information he provided at his hearing.

Carla Waldbaum (5019 Bunker Hill Road, Lincoln, NE 68521) appeared and stated that while there have been improvements to the property protest process, the system is flawed and broken.

Dana Namick (Protest #19-00004) expressed concern for how his property's rating listing has changed on the County Assessor's data sheet.

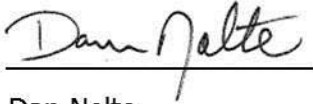
Gerri Monahan (Protest #19-01302) requested clarification on how her home's valuation was determined. Amundson suggested Monahan file her request and additional information with TERC.

MOTION: Yoakum moved and Flowerday seconded to accept the recommendations of the referee coordinator for 2019 real property valuations as established by the record except where the Board of Equalization determined a revised value was warranted during the appeal process. Schorr, Flowerday, Yoakum, Vest and Amundson voted yes. Motion carried 5-0.

2) ADJOURNMENT

MOTION: Schorr moved and Vest seconded to close the Board of Equalization acting upon individual real property valuation protests for 2019. Flowerday, Schorr, Vest, Yoakum and Amundson voted yes. Motion carried 5-0.

By order of the Chair, the meeting adjourned at 1:35 p.m.



Dan Nolte
Lancaster County Clerk



Protest #	Owner Situs Address	Property Type	Parcel ID	Comments
19-00333	Choutka, Thomas & Patricia 4600 MADDIE ST, WAVERLY, NE 68527 Previous Assessed: \$436,100 Current Assessed: \$455,900	Residential Improved Requested: \$420,000 Referee: \$455,900	23-01-401-003-000 Acres: 3.04	Diff: \$0
19-00334	Holsten, Jason P 7262 RUTHA LN, LINCOLN, NE 68516 Previous Assessed: \$315,600 Current Assessed: \$333,500	Residential Improved Requested: \$315,600 Referee: \$333,500	16-27-119-009-000 Acres: 0.19	Diff: \$0
19-00335	Moje, Mark L & Sarah E 6124 BLACKSTONE RD, LINCOLN, NE 68526 Previous Assessed: \$270,000 Current Assessed: \$307,600	Residential Improved Requested: \$286,000 Referee: \$298,000	16-14-117-014-000 Acres: 0.22 <i>JLP 21,600</i>	Diff: -\$9,600
19-00336	Pearson, Victor G & Diane C 2649 SW 16TH ST, LINCOLN, NE 68522 Previous Assessed: \$177,300 Current Assessed: \$195,800	Residential Improved Requested: \$187,000 Referee: \$195,800	10-33-457-013-000 Acres: 0.14	Diff: \$0
19-00337	Foral, Kylee J 3048 FRANKLIN ST, LINCOLN, NE 68502 Previous Assessed: \$55,100 Current Assessed: \$88,400	Residential Improved Requested: \$70,000 Referee: \$88,400	17-31-130-012-000 Acres: 0.16	Diff: \$0
19-00338	Herel, James E & Lorrie E 7900 COLE CT, LINCOLN, NE 68506 Previous Assessed: \$341,000 Current Assessed: \$371,400	Residential Improved Requested: \$340,000 Referee: \$362,100	17-34-422-007-000 Acres: 0.28	Diff: -\$9,300
19-00339	Hinkley, Gail M 5430 SAWGRASS DR, LINCOLN, NE 68526 Previous Assessed: \$410,200 Current Assessed: \$491,600	Residential Improved Requested: \$435,000 Referee: \$441,500	16-11-314-002-000 Acres: 0.27	Diff: -\$50,100

REFEREE REPORT- RESIDENTIAL/COMMERCIAL PROPERTY

Protest #: 19-00335
Parcel I.D.: 16-14-117-014-000
Appellant: Moje, Mark L & Sarah E
Owner: Moje, Mark L & Sarah E
Situs: 6124 BLACKSTONE RD, LINCOLN, NE 68526
Total: \$307,600

MANILLA

DATE OF HEARING: 6/27/2019

Owner/Rep. Present? (circle one) YES NO

SUMMARY OF FINAL REFEREE / COORDINATOR RECOMMENDATION

REFEREE'S ESTIMATED PROPERTY VALUE RECOMMENDATION*

Change to Assessment Value

No Change to Assessment Value

(See Above Label for Current Assessment)

Total Value: \$298,000
(Entry Required if Value Changed)

REFEREE'S SIGNATURE: Sally A Webster

DATE: 6/28/2019

REFEREE'S NAME (PRINT): SALLY A WEBSTER

ACTION TAKEN BY THE REFEREE COORDINATOR

~~Agree~~ **Agree:** After reviewing all the data presented by the protestor, the data provided by the Assessor's office, and the analysis of the Referee, the Coordinator has determined that he/she agrees with the conclusions of the Referee.

SLP **Disagree:** After reviewing all the data presented by the protestor, the data provided by the Assessor's office, and the analysis of the Referee, the Coordinator has determined that he/she disagrees with the conclusions of the Referee.

In addition to the data previously considered by the Referee, the Coordinator has also considered and/or reconsidered the following data:

COORDINATOR'S ESTIMATED PROPERTY VALUE RECOMMENDATIONS*

SLP Change to Referee Value Recommendation

~~Agree~~ No Change to Referee's value recommendations
(See Above for Value Recommendations)

Total Value: \$286,000 SLP
(Entry Required if Value Changed)

Jason L. Pickerel

COORDINATOR'S SIGNATURE: JLP

DATE: 7-2-19

* The Referee's and Coordinator's final values are for the fee simple value of the land and improvements as listed on the property record. The final value does not consider any exemptions which may be applied by the Lancaster County Assessor's Office.

Protest #	Owner Situs Address	Property Type	Parcel ID	Comments
19-01520	Rembolt Development Ltd 1020 S 22ND ST, LINCOLN, NE 68510 Previous Assessed: \$56,100 Current Assessed: \$66,600	Residential Improved Requested: \$56,100 Referee: \$66,600	10-25-414-011-000 Acres: 0.05	Diff: \$0
19-01521	Moser, Brad L & Mary B Previous Assessed: \$484,300 Current Assessed: \$670,200	AG Improved Requested: \$484,300 Referee: \$670,200	08-18-400-004-000 Acres: 129.	Diff: \$0 147,100
19-01522	Rembolt Development Ltd 1015 COTTONWOOD ST, BENNET, NE Previous Assessed: \$28,000 Current Assessed: \$233,300	Residential Improved Requested: \$132,000 Referee: \$233,300	21-11-124-002-000 Acres: 0.12	Diff: \$0
19-01523	Rembolt Development Ltd 1005 COTTONWOOD ST, BENNET, NE Previous Assessed: \$28,000 Current Assessed: \$238,900	Residential Improved Requested: \$197,000 Referee: \$238,900	21-11-124-001-000 Acres: 0.20	Diff: \$0
19-01524	Rembolt Development Ltd 6930 RIDGE RD, LINCOLN, NE 68512 Previous Assessed: \$63,000 Current Assessed: \$81,900	Residential Unimproved Requested: \$60,000 Referee: \$81,900	09-13-423-002-000 Acres: 0.51	Diff: \$0
19-01525	Rembolt Development Ltd 5722 N 20TH ST, LINCOLN, NE 68521 Previous Assessed: \$158,200 Current Assessed: \$175,500	Residential Improved Requested: \$165,000 Referee: \$175,500	11-01-243-004-000 Acres: 0.14	Diff: \$0
19-01526	Moser, Bradley L & Mary Previous Assessed: \$380,800 Current Assessed: \$407,500	AG Unimproved Requested: \$380,800 Referee: \$407,500	01-24-300-002-000 Acres: 107.	Diff: \$0

REFEREE REPORT- FARM/RURAL PROPERTY

Protest #: 19-01521 GREEN
Parcel I.D.: 08-18-400-004-000
Appellant: Moser, Brad L & Mary B
Owner: Moser, Brad L & Mary B
Situs:
Total: \$670,200

DATE OF HEARING: 7/16/2019
Owner/Rep. Present? (circle one) YES NO

SUMMARY OF FINAL REFEREE RECOMMENDATION

REFEREE'S ESTIMATED PROPERTY VALUE RECOMMENDATION*

Change to Assessment Value

No Change to Assessment Value

(See Above Label for Current Assessment)

Total Value: _____

(Entry Required if Value Changed)

REFEREE'S SIGNATURE: Sally A. Webster DATE: 7/18/2019

REFEREE'S NAME (PRINT): SALLY A. WEBSTER

ACTION TAKEN BY THE REFEREE COORDINATOR

Agree: After reviewing all the data presented by the protestor, the data provided by the Assessor's office, and the analysis of the Referee, the Coordinator has determined that he/she agrees with the conclusions of the Referee.

Disagree: After reviewing all the data presented by the protestor, the data provided by the Assessor's office, and the analysis of the Referee, the Coordinator has determined that he/she disagrees with the conclusions of the Referee.

SLP

In addition to the data previously considered by the Referee, the Coordinator has also considered and/or reconsidered the following data:

Rural outbuilding partial construction as of 1/1/2019
- no contributory value given to partially constructed improvements

COORDINATOR'S ESTIMATED PROPERTY VALUE RECOMMENDATIONS*

Change to Referee Value Recommendation
SLP

No Change to Referee's value recommendations
(See Above for Value Recommendations)

Total Value: 528,100
(Entry Required if Value Changed)

Jason L. Pickerel

COORDINATOR'S SIGNATURE: [Signature]

DATE: 7-26-19

* The Referee's and Coordinator's final values are for the fee simple value of the land and improvements as listed on the property record. The final value does not consider any exemptions which may be applied by the Lancaster County Assessor's Office.

Protest #	Owner Situs Address	Property Type	Parcel ID	Comments
19-01471	Higgins, Steven G & Maria Nelson-Higgins 5711 SHADOW PINES CT, LINCOLN, NE 68516 Previous Assessed: \$214,500 Current Assessed: \$227,300	Residential Improved Requested: \$220,070 Referee: \$227,300	16-16-304-021-000 Acres: 0.11	Diff: \$0
19-01472	Brehm, Ryan L 1236 NEW HAMPSHIRE ST, LINCOLN, NE 68508 Previous Assessed: \$71,000 Current Assessed: \$79,100	Residential Improved Requested: \$70,000 Referee: \$78,300	10-23-205-016-000 Acres: 0.14	Diff: -\$800
19-01473	Phillippe, Lacy M 4103 STARR ST, LINCOLN, NE 68503 Previous Assessed: \$158,100 Current Assessed: \$200,700	Residential Improved Requested: \$168,000 Referee: \$200,700	17-20-109-004-000 Acres: 0.22	Diff: \$0
19-01474	Condev West Inc Previous Assessed: \$8,193,100 Current Assessed: \$8,193,100	Commercial Improved Requested: \$5,801,800 Referee: \$5,901,800	17-21-322-005-000 Acres: 6.98	Diff: \$2,391,300 <i>per assessor 5/30 8/8/19</i>
19-01475	Bunstock, Jo Ella 3461 PRAIRIEVIEW DR, LINCOLN, NE 68504 Previous Assessed: \$179,800 Current Assessed: \$198,000	Residential Improved Requested: \$180,000 Referee: \$198,000	18-31-323-014-000 Acres: 0.21	Diff: \$0
19-01476	Chaidez, Virginia & Willis, Robert John 6311 N 15TH ST, LINCOLN, NE 68521 Previous Assessed: \$243,000 Current Assessed: \$264,900	Residential Improved Requested: \$243,000 Referee: \$264,900	12-36-318-003-000 Acres: 0.18	Diff: \$0
19-01477	Richardson, Marvalee Catherine Revocable Trust 2911 JOHN AVE, LINCOLN, NE 68502 Previous Assessed: \$147,100 Current Assessed: \$177,700	Residential Improved Requested: \$167,700 Referee: \$177,700	16-06-306-003-000 Acres: 0.24	Diff: \$0