

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.

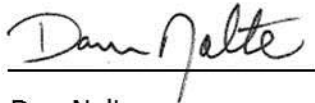
Gerri Monahan (Protest #19-01302) requested clarification on how her home's valuation was determined. Amundson suggested Monahan file her request and additional information with TERC.

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

DATE: 6/28/2019

ACTION TAKEN BY THE REFEREE COORDINATOR

SLP ☒ **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

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

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

COORDINATOR'S SIGNATURE: Jason L. Pickerel

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	Residential Improved	10-25-414-011-000 Acres: 0.05	
	Previous Assessed: \$56,100	Requested: \$56,100		
	Current Assessed: \$66,600	Referee: \$66,600		Diff: \$0
19-01521	Moser, Brad L & Mary B	AG Improved	08-18-400-004-000 Acres: 129.	
	Previous Assessed: \$484,300	Requested: \$484,300		
	Current Assessed: \$670,200	Referee: \$670,200 528,100		Diff: 141,100 \$0
19-01522	Rembolt Development Ltd 1015 COTTONWOOD ST, BENNET, NE	Residential Improved	21-11-124-002-000 Acres: 0.12	
	Previous Assessed: \$28,000	Requested: \$132,000		
	Current Assessed: \$233,300	Referee: \$233,300		Diff: \$0
19-01523	Rembolt Development Ltd 1005 COTTONWOOD ST, BENNET, NE	Residential Improved	21-11-124-001-000 Acres: 0.20	
	Previous Assessed: \$28,000	Requested: \$197,000		
	Current Assessed: \$238,900	Referee: \$238,900		Diff: \$0
19-01524	Rembolt Development Ltd 6930 RIDGE RD, LINCOLN, NE 68512	Residential Unimproved	09-13-423-002-000 Acres: 0.51	
	Previous Assessed: \$63,000	Requested: \$60,000		
	Current Assessed: \$81,900	Referee: \$81,900		Diff: \$0
19-01525	Rembolt Development Ltd 5722 N 20TH ST, LINCOLN, NE 68521	Residential Improved	11-01-243-004-000 Acres: 0.14	
	Previous Assessed: \$158,200	Requested: \$165,000		
	Current Assessed: \$175,500	Referee: \$175,500		Diff: \$0
19-01526	Moser, Bradley L & Mary	AG Unimproved	01-24-300-002-000 Acres: 107.	
	Previous Assessed: \$380,800	Requested: \$380,800		
	Current Assessed: \$407,500	Referee: \$407,500		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

~~X~~ **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:

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

COORDINATOR'S ESTIMATED PROPERTY VALUE RECOMMENDATIONS*

SLP ☒ Change to Referee Value Recommendation

~~X~~ ☐ No Change to Referee's value recommendations

(See Above for Value Recommendations)

Total Value: _____

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