

**Tuesday, July 9, 2024 Minutes**  
**Washington County Board of Equalization**  
**Supervisor's Room Courthouse, 1555 Colfax Street, Blair, NE 68008**

The Washington County Board of Equalization of Washington County, Nebraska, met in regular session at 10:00 AM on Tuesday, July 9, 2024 in the Supervisor's meeting room at the Courthouse in Blair, Nebraska. Notice of the meeting was given in advance thereof by publication in the Pilot-Tribune. A copy of the proof of publication is on file in the office of the County Clerk. Notice of the meeting was given to the members and a copy of their acknowledgement of the receipt of notice and the agenda are on record at the office of the County Clerk. Availability of the agenda was communicated in the advance notice and in the notice of the members. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman Steve Dethlefs declared the meeting was in session and that the meeting is being recorded. Dethlefs made note that the Open Meetings Law is posted on the door and the west wall.

1. Meeting called to order and roll call

Present: Chairman Steve Dethlefs, board members Jon Stewart, Lisa Kramer, Bob Frahm, Jay Anderson, and Steve Kruger. Absent: Kevin Barnhill. Also present: Co Clerk Barbara Sullivan, Assessor Robin Andreasen, Co Reviewer Rebecca Olson

2. Approve agenda

Motion Jay Anderson and second by Lisa Kramer to approve the agenda for 7/9/24. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

3. Approve minutes for the June 25, 2024 meeting

Motion Steve Kruger and second by Jon Stewart that the rules be suspended and the minutes of the 6/25/24 meeting be approved but not read for the purpose that all board members were furnished a copy of said minutes prior to the meeting. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Abstain (Without Conflict), Kruger: Aye, Stewart: Aye

4. Destroyed Real Property Reports

Some property owners were present at the meeting. Those who were not present submitted supporting documentation and/or pictures prior to the meeting for the board to review.

4.1. Mark Backuus, #82 (890004620)

Motion Jay Anderson and second by Lisa Kramer to approve reassessment to \$839,015. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.2. Mary Morrissey Living Trust, #88 (890003668)

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$102,550. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.3. Jeffrey Robinson, #72 (890084714)

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$281,310. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.4. Jeffrey Robinson, #73 (890088395)

Motion Jay Anderson and second by Bob Frahm to deny reassessment. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.5. Duane Moffatt, #85 (890060802)

Motion Steve Kruger and second by Bob Frahm to approve reassessment to \$75,000. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.6. David & Gina Volenec, #78 (890086950)

Motion Steve Dethlefs and second by Steve Kruger to approve reassessment to \$92,700. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.7. Tom & Brenda Hamre, #20 (890005369)

Motion Jay Anderson and second by Lisa Kramer to approve reassessment to \$537,720. Motion Carried.  
Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.8. Lizzy Mae LLC, #21 (890089225)

Motion Lisa Kramer and second by Steve Dethlefs to deny reassessment for parcel 890089225. Motion Carried.  
Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.9. Lizzy Mae LLC, #22 (890004004)

Motion Steve Dethlefs and second by Steve Kruger to approve reassessment to \$81,410. Motion Carried.  
Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.10. Timothy & Jessica Neneman, #68 (890020804)

Motion Steve Dethlefs and second by Jay Anderson to deny reassessment for 890020804. Motion Carried.  
Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.11. Craig Hambidge, #83 (890086953)

Motion Steve Kruger and second by Jay Anderson to approve reassessment to \$90,000. Motion Carried.  
Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.12. Victoria Japp, #86 (890005852)

Motion Steve Kruger and second by Jay Anderson to approve reassessment to \$585,385. Motion Carried.  
Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.13. Lance Claussen, #70 (890087903)

Motion Steve Kruger and second by Lisa Kramer to approve reassessment at \$136,000. Motion Carried.  
Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.14. Kyle Kramer, #75 (890005215)

Motion Steve Kruger and second by Jay Anderson to approve reassessment to \$118,635. Motion Carried.  
Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Abstain (With Conflict), Kruger: Aye, Stewart: Aye

4.15. Kyle Kramer, #76 (890085701)

Motion Jay Anderson and second by Bob Frahm to approve reassessment to \$45,090. Motion Carried.  
Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Abstain (With Conflict), Kruger: Aye, Stewart: Aye

Supervisor Kevin Barnhill entered the meeting at 1:00 PM.

4.16. Kristin Hayes, #79 (890060809)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$80,000. Motion Carried.  
Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.17. Joseph & Shelby Keas, #89 (890022379)

Motion Kevin Barnhill and second by Steve Kruger to approve reassessment to \$138,515. Motion Carried.  
Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.18. Krista Anderson & Jim Messerschmidt, #80 (890082978)

Motion Kevin Barnhill and second by Steve Dethlefs to approve reassessment to \$471,155. Motion Carried.  
Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.19. Justin Thompson, #87 (890080003)

Motion Kevin Barnhill and second by Jay Anderson to approve reassessment to \$14,625. Motion Carried.  
Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.20. Fitzgerald Farms, #90 (890011515)

Motion Steve Kruger and second by Kevin Barnhill to approve reassessment to \$35,780. Motion Carried.  
Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.21. Benjamin Onken, #84 (890022330)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$186,590. Motion Carried.  
Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.22. Tracy Belgarde, #92 (890064687)

Motion Jay Anderson and second by Lisa Kramer to deny reassessment for parcel 890064687. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.23. Shaner Family Farms, LLC, #94 (890008113)

Motion Kevin Barnhill and second by Jay Anderson to approve reassessment to \$66,540 for parcel 890008113. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.24. Shaner Family Farms, LLC, #95 (890011823)

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$17,575 for parcel 890011823. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.25. Shaner Family Farms, LLC, #96 (890011564)

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$43,105 for parcel 890011564. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.26. Shaner, G. Neale & Laura, #97 (890033467)

Motion Steve Dethlefs and second by Steve Kruger to approve reassessment to \$42,655 for parcel 890033467. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.27. Shaner, G. Neale & Laura, #98 (890033411)

Motion Steve Kruger and second by Steve Dethlefs to approve reassessment to \$6,225 for parcel 890033411. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.28. Shaner, G. Neale & Laura, #99 (890033390)

Motion Steve Dethlefs and second by Jay Anderson to approve reassessment to \$236,135 for parcel 890033390. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.29. George Neale Farms LLC, #100 (890011557)

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$159,495 for parcel 890011557. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.30. George Neale Farms LLC, #101 (890011508)

Motion Kevin Barnhill and second by Jon Stewart to approve reassessment to \$590,175 for parcel 890011508. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.31. George Neale Farms LLC, #102 (890011550)

Motion Steve Kruger and second by Kevin Barnhill to deny reassessment for parcel 890011550. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.32. George Neale Farms LLC, #103 (890011480)

Motion Steve Kruger and second by Kevin Barnhill to deny reassessment. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.33. George Neale Farms LLC, #104 (890011613)

Motion Steve Kruger and second by Kevin Barnhill to deny reassessment parcel. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.34. Jeff & Kelli Shaner, #105 (890065121)

Motion Steve Kruger and second by Jay Anderson to deny reassessment for parcel 890065121. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.35. Jeff & Kelli Shaner, #106 (890011536)

Motion Steve Dethlefs and second by Lisa Kramer to approve reassessment to \$9,980 for parcel 890011536. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.36. Jeff & Kelli Shaner, #107 (890011844)

Motion Steve Dethlefs and second by Steve Kruger to approve reassessment to \$4,540 for parcel 890011844. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.37. Jeff & Kelli Shaner, #108 (890086834)

Motion Steve Dethlefs and second by Bob Frahm to approve reassessment to \$13,220 for parcel 890086834. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.38. Jeff & Kelli Shaner, #109 (890088764)

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$13,350 for parcel 890088764. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.39. Jeff & Kelli Shaner, #110 (890086833)

Motion Lisa Kramer and second by Kevin Barnhill to approve reassessment to \$18,130 for parcel 890086833. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.40. Shaner, G. Neale & Laura, #111 (890032739)

Motion Lisa Kramer and second by Steve Kruger to approve reassessment to \$13,695 for parcel 890032739. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.41. Shaner, G Neale & Laura, #112 (890032732)

Motion Steve Dethlefs and second by Kevin Barnhill to approve reassessment to \$1,337,600 for parcel 890032732. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.42. Shaner, G Neale & Laura, #113 (890032683)

Motion Lisa Kramer and second by Kevin Barnhill to approve reassessment to \$139,605 for parcel 890032683. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.43. Shaner, G. Neale & Laura, #114 (890033355)

Motion Kevin Barnhill and second by Steve Kruger to approve reassessment to \$30,365 for parcel 890033355. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4.44. Dale Goedeker, #26 (89000589)- Motion to correct values from 6/25/24 meeting.

Motion Steve Dethlefs and second by Kevin Barnhill to correct DRP form 425 for Dale Goedeker \$375,140. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

## 5. Property Valuation Protests

5.1. Deborah Bogar, #3 (890012369)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the house and outbuilding needed to be adjusted. The proposed value of \$496,285 reflects those changes."

Motion Steve Kruger and second by Jay Anderson to concur with the Referee and Assessor's recommendation to value at \$496,285. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

5.2. River Ridge Ranch LLC, #4 (890002261)

Owner signed waiver. Referee stated "Corrected land classifications with maps provided by the property owner and county soil maps. The proposed value of \$85,555 reflects those changes."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee and Assessor's recommendation to value at \$85,555. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

#### 5.3. River Ridge Ranch LLC, #5 (890002268)

Owner signed waiver. Referee stated, "Corrected land classifications with maps provided by the property owner and county soil maps. The proposed value of \$118,445 reflects those changes."

Motion Jay Anderson and second by Lisa Kramer to concur with the Referee and Assessor's recommendation to value at \$118,445. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

#### 5.4. River Ridge Ranch LLC, #6 (890002310)

Owner signed waiver. Referee stated, "Corrected land classifications with maps provided by the property owner and county soil maps. The proposed value of \$11,360 reflects those changes."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee and Assessor's recommendation to value at \$11,360. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

#### 5.5. River Ridge Ranch LLC, #7 (890002212)

Assessor Andreasen stated that she is waiting for a sign waiver from property owner. Board decided to table until next meeting.

Motion Lisa Kramer and second by Steve Kruger to table concur with the Referee and Assessor's recommendation to value at \$122,715. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

#### 5.6. River Ridge Ranch LLC, #8 (890086864)

Owner signed waiver. Referee stated, "Corrected land classifications with maps provided by the property owner and county soil maps. The proposed value of \$32,840 reflects those changes."

Motion Jay Anderson and second by Lisa Kramer to concur with the Referee and Assessor's recommendation to value at \$32,840. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

#### 5.7. Katherine Nielsen, #9 (890088877)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the quality of the home needed to be adjusted. The proposed value of \$479,055 reflects that change."

Motion Jay Anderson and second by Bob Frahm to concur with the Referee and Assessor's recommendation to value at \$479,055. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

#### 5.8. Jeffrey Robinson #45 (890088395)

Owner was not present for hearing. Referee stated, "Corrected land classification with maps provided by the property owner and county soil maps. The proposed value of \$156,570 reflects those changes."

Motion Steve Kruger and second by Jon Stewart to concur with the Referee and Assessor's recommendation to value at \$156,570. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

#### 5.9. Erin Gubbels, #12 (890086727)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the siding code needed to be changed and a couple of buildings were addressed. The proposed value of \$571,305 reflects those changes."

Motion Jay Anderson and second by Steve Kruger to concur with the Referee and Assessor's recommendation to value at \$571,305. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

#### 5.10. CSM Enterprises LLC, #13 (890012201)

Owner signed waiver. Referee stated, "I recommend no change."

Motion Lisa Kramer and second by Steve Kruger to concur with the Referee and Assessor's recommendation to value at \$174,210. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

5.11. CSM Enterprises LLC, #14 (890012145)

Owner signed waiver. Referee stated, "Corrected soil land classes due to ag review."

Motion Steve Kruger and second by Bob Frahm to concur with the Referee and Assessor's recommendation to value at \$514,095. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

5.12. Daniel Walkenhorst, #19 (890018137)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the condition and functional depreciation of the house needed to be adjusted. The proposed value of \$318,175 reflects those changes."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee and Assessor's recommendation to value at \$318,175. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

5.13. Russell Cook, #18 (890087596)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the condition of the house needed to be adjusted. The proposed value of \$272,745 reflects that change."

Motion Steve Kruger and second by Bob Frahm to concur with the Referee and Assessor's recommendation to value at \$272,745. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

5.14. Matthew & Sydney Stier, #21 (890089078)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the condition of the home needed to be adjusted. The proposed value of \$763,725 reflects that change."

Motion Steve Kruger and second by Jay Anderson to concur with the Referee and Assessor's recommendation to value at \$763,725. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

5.15. Justin Wolsmann, #15 (890085106)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the condition of the home needed to be adjusted. There was also a 5% function added for hail damage. The proposed value of \$249,830 reflects those changes."

Motion Steve Kruger and second by Jay Anderson to concur with the Referee and Assessor's recommendation to value at \$249,830. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

5.16. Korey Wells, #20 (890012495)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the outbuilding had no finish and removed the concrete drive. The proposed value of \$639,275 reflects those changes."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee and Assessor's recommendation to value at \$639,275. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

5.17. Dale Clark, #27 (890018459)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the quality of the home needed to be adjusted. The proposed value of \$826,260 reflects that change."

Motion Steve Kruger and second by Bob Frahm to concur with the Referee and Assessor's recommendation to value at \$826,260. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

5.18. Kurt Kesteloot, #23 (890088362)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the square foot of the basement needed to be adjusted, add 10% functional due to issues with the foundation, and removed the pool. The proposed value of \$798,695 reflects those changes."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee and Assessor's recommendation to value at \$798,695. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

5.19. Heartland Tower Inc, by Robert Nall, #22 (890024878)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value due to previous information that was provided last year, but the protest was never filed in a timely manner due to mailing issues. The proposed value of \$10,000 reflects that change."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee and Assessor's recommendation to value at \$10,000. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

6. Co Assessor -Approve Valuation Changes and Corrections

Motion Steve Kruger and second by Bob Frahm to approve Valuation Changes as presented by the Assessor. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

7. Adjournment

Motion Steve Kruger and second by Kevin Barnhill to adjourn from the Board of Equalization meeting at 3:13 PM. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

Attest: Barbara Sullivan  
Washington County Clerk

Steve Dethlefs, Chairman  
Washington County Board of Equalization

I, Barbara Sullivan, County Clerk, in and for Washington County, Blair, Nebraska, do hereby certify that the foregoing proceedings took place during the Tuesday, July 9, 2024 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk

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