

Wednesday, July 10, 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 Wednesday, July 10, 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.

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

2. Approve agenda

Motion Steve Kruger and second by Lisa Kramer to approve the agenda for July 10, 2024. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

3. Motion to appoint Chairperson for after 12:00 PM

Motion Jon Stewart and second by Lisa Kramer to appoint Steve Kruger as Chairperson for this meeting starting at 12:00 PM. Motion Carried.

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

4. Property Valuation Protests

4.1. James Rodis III, #66 (890059374)

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 that the home needed to be adjusted for foundation issues and also removed roof cover from deck. The proposed value of \$549,620 reflects those changes."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee and Assessor's recommendation to value at \$549,620. Motion Carried.

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

4.2. Randy Lambert, #63 (890084399)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on information provided by the property owner. The property record was corrected. The proposed value of \$757,045 reflects that change."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$757,045. Motion Carried.

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

4.3. Eric Benson, #55 (890065044)

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 and the patio was adjusted for condition. The proposed value of \$433,010 reflects those changes."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$433,010. Motion Carried.

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

4.4. Mark Wehner II, #17 (890087402)

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 needed to be adjusted. The proposed value of \$739,900 reflects that change."

Motion Kevin Barnhill and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$739,900. Motion Carried.

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

4.5. Micheal Lau, #49 (890035049)

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 needed to be adjusted. The proposed value of \$6,360 reflects that change."

Motion Lisa Kramer and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$6,360. Motion Carried.

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

4.6. Kevin Penrod, #1 (890056994)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an on-site 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 and the brick patio removed. The proposed value of \$728,305 reflects those changes."

Motion Kevin Barnhill and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$728,305. Motion Carried.

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

4.7. Julia Hindmarsh, #73 (890000308)

Owner was present and provided documents and information to the board. Referee stated, "The property owner was concerned with the large increase in land value and compared soil type values between Washington and Dodge counties. The cause of Washington County's increase was due to changes in the land use initiated by the county and the increased value of agricultural values due to county sales. The county did a six-year review on land use and during the review some changes were made to land classifications and use. All properties were reviewed and classified using the same guidelines. The proposed value of \$1,395,570 reflects no change."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$1,395,570. Motion Carried.

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

4.8. Julia Hindmarsh, #74 (890063938)

Owner was present. Referee stated, "The property owner was concerned with the large increase in land value and compared soil type values between Washington and Dodge counties. The cause of Washington County's increase was due to changes in the land use initiated by the county and the increased value of agricultural values due to county sales. The county did a six-year review on land use and during the review some changes were made to land classifications and use. All properties were reviewed and classified using the same guidelines. The property owner provided a map showing that some of the grass classification needed to be changed to waste. The proposed value of \$475 reflects that change."

Motion Lisa Kramer and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$475. Motion Carried.

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

4.9. Brian & Kim Lukasiewicz, #2 (890007623)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers and information provided by the property owner. The inspection revealed that some of the outbuildings needed to be adjusted and changed DRC to concrete slab due to condition. There were no adjustments made to the house due to the interior inspection allowed. The proposed value of \$418,080 reflects those changes."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$418,080. Motion Carried.

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

4.10. Daniel & Linda Douglas, #26 (890000847)

Owner was not present but indicated that they wished to withdraw their protest. Referee stated, "I recommend no change. The property owner did not have an interior or exterior inspection and did not attend the referee's hearing. The proposed value of \$769,390 reflects no change."

Motion Steve Kruger and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$769,390. Motion Carried.

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

4.11. Michael Diehm, #39 (890086425)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the outbuilding needed to be adjusted and also the asphalt drive. The proposed value of \$847,490 reflects those changes."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$847,490. Motion Carried.

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

4.12. OAW Group LLC, #43 (890032963)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the outbuildings needed to be removed. The building site was also removed. The proposed value of \$243,990 reflects those changes."

Motion Kevin Barnhill and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$243,990. Motion Carried.

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

4.13. Karen Clements, #34 (890043897)

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 basement finish needed to be removed. The proposed value of \$154,110 reflects that change."

Motion Lisa Kramer and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$154,110. Motion Carried.

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

4.14. Christopher Schuler, #33 (890086741)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on a recent sale of the subject property. The sale appears to be an arms-length sale. There also was an interior and exterior inspection done by the County Reviewers. The proposed value of \$530,000 reflects that change."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$530,000. Motion Carried.

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

4.15. Larry Hansen, #58 (890029050)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed and outbuilding needed to be removed and condition on some of the other buildings needed to be adjusted due to flooding. The proposed value of \$278,455 reflects those changes."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$278,455. Motion Carried.

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

4.16. Jette Hogenmiller, #61 (890023170)

Owner was present via phone call. Referee stated, "I recommend no change. The property owner did not have an interior or exterior inspection but did call for the referee hearing. The property owner did not provide any information pertaining to market value. The proposed value of \$439,410 reflects no change." Board members reviewed photos provided by the property owner and discussed at length.

Motion Kevin Barnhill and second by Jon Stewart not to concur with the Referee & Assessor's recommendation and to set assessed value to \$402,785. Motion Carried.

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

4.17. Rita Larsen, #64 (890033110)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the outbuildings needed to be adjusted. The proposed value of \$730,300 reflects those changes."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$730,300. Motion Carried.

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

4.18. Amy Von Behren, #65 (890025529)

Owner was not present for hearing. Referee stated, "I recommend adjusting the land only. The property owner filed a Form 456 timely which changes the property from acreage value to agricultural value. The property owner did not have an interior or exterior inspection done so there was no change to the house value. The proposed value of \$522,370 reflects that change."

Motion Lisa Kramer and second by Jay Anderson to concur with the Referee & Assessor's recommendation to value at \$522,370. Motion Carried.

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

4.19. Heath Petzoldt, #62 (890019103)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on a recent sale of the subject property and an interior and exterior inspection done by the County Reviewers. The sale appears to be an arms-length sale and was time adjusted for the date of the sale. The proposed value of \$333,840 reflects that change."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$333,840. Motion Carried.

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

4.20. David Buntain, #67 (890086840)

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 home needed to be adjusted for foundation issues. The proposed value of \$610,990 reflects that change."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$610,990. Motion Carried.

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

4.21. Dale Wimer, #68 (890036393)

Owner was not present for the hearing. Referee stated, "I recommend adjusting the assessed value based on an exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the home needed to be adjusted for condition. The house has been decommissioned for the current year. The proposed value of \$62,350 reflects that change."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$62,350. Motion Carried.

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

4.22. Phil White, #72 (890088714)

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 house needed to be adjusted. The proposed value of \$933,000 reflects that change."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$933,000. Motion Carried.

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

4.23. David & Jeramie Ryan, #16 (890013111)

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 on the house needed to be adjusted. The proposed value of \$266,490 reflects that change."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$266,490. Motion Carried.

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

4.24. River Ridge Range LLC- #7 (890002212), tabled from 7/9/24 meeting

Owner signed waiver. Referee stated, "Corrected land classification with maps provided by the property owner and county soil maps. The proposed value of \$122,715 reflects those changes."

Motion Steve Kruger and second by Kevin Barnhill to un-table Property Valuation Protest for River Ridge Range LLC, #7 (890002212). Motion Carried.

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

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

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

5. Destroyed Real Property

5.1. Julie & David Walsh, #117 (890006699)

Property owner was present via conference call. After discussing the extent of damage, the board determined that it would not meet the 20% threshold required to reassess the property.

Motion Kevin Barnhill and second by Steve Kruger to deny reassessment for parcel 890006699. Motion Carried.

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

5.2. Brenda Driskell, #115 (890060879)

Owner was present via phone conference call and provided information regarding the extend of damages to the board.

Motion Steve Kruger and second by Kevin Barnhill to approve reassessment to \$212,800. Motion Carried.

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

5.3. Londo Auch, #119 (890005257)

Motion Jay Anderson and second by Jon Stewart to table until more information is provided by property owner. Motion Carried.

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

5.4. Keith & Kristin Gregerson, #93 (890005201)

Owner was not present but had provided pictures of damages with submitted form.

Motion Kevin Barnhill and second by Steve Kruger to approve reassessment to \$109,020. Motion Carried.

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

6. Adjournment

Motion Kevin Barnhill and second by Lisa Kramer to adjourn from the Board of Equalization meeting at 2:22 PM.

Motion Carried.

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

Attest: Barbara Sullivan
Washington County Clerk

Bob Frahm, Vice 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 Wednesday, July 10, 2024 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
