

Antelope County Board of Equalization
July 3rd, 2025
Neligh, Nebraska

The Antelope County Board of Commissioner's convened as a County Board of Equalization on Thursday, July 3rd, 2025 at 9:02 AM in the Commissioner Meeting Room, Antelope County Courthouse. Meeting called to order by Chairman Henery with the following board members responding to roll call: Dittrich, Williby, Jacob and Henery. Commissioner Krebs had stepped out to take a phone call. Chairman Henery stated that the open meeting laws are posted on the east wall of the Commissioner's Meeting Room with more copies available at the County Clerk's office.

Notice of the meeting was given in advance thereof by publication in the three (3) county newspapers, legal newspapers printed and in general circulation in Antelope County, Nebraska as shown by proof of publication filed in the County Clerk's office. The agenda for said meeting was sent to all members of the County Board of Commissioners.

Pledge of Allegiance was recited.

Agenda: Motion by Commissioner Williby, seconded by Commissioner Dittrich to approve the Agenda as presented. Voting aye: Dittrich, Jacob, Williby and Henery. Nays none. Krebs was out of room for vote. Motion carried.

Over/Under: Assessor, Kelly Oltjenbruns presented the 2025 Over/Under Report. Motion by Commissioner Williby, seconded by Commissioner Jacob to accept the over/under report. Voting aye: Dittrich, Jacob, Williby and Henery. Nays none. Krebs was out of room for vote. Motion carried.

Parcel #	Property Owner	2024 Value	2025 Value	Reason
000105200	PRAIRIE VIEW ASSISTED LIVING	\$1,686,240.00	\$2,297,065.00	MIPS didn't roll over new value
000262600	STESKAL, ANDREW	\$92,300.00	\$136,255.00	MIPS didn't roll over new value
000855900	SCHWAGER, JERALD & DONNA	\$44,175.00	\$37,730.00	REMOVED HOOP BLDING LAST YEAR
000053100	SCHINDLER, TERESA	\$12,245.00	\$80,670.00	REMOVED LAWN SHED-ACCEL. TAXES
000471803	BAKER, GORDON	\$0.00	\$80,165.00	LAND USE CHANGE
000722605	SVANCARA, STEVEN R	\$95,710.00	\$66,945.00	LAND USE CHANGE-NO DRY
000722600	MBS PROPERTIES	\$54,575.00	\$81,805.00	LAND USE CHANGE-NO DRY
000722604	HOCHSTETLER, JAKE & LYDIA	\$445,875.00	\$546,750.00	LAND USE CHANGE-NO DRY
000722300	WOOD, ROBERT & BRENDA	\$592,120.00	\$774,220.00	LAND USE CHANGE-MORE IRR
000354201	MITCHELL, JOSHUA & SARAH	\$224,830.00	\$231,205.00	HADNT ROLLED FORWARD
000068300	LEWIS, ROBERT & GAYLE	\$90,905.00	\$109,985.00	HOUSE DIDN'T ROLL FORWARD
000384400	WOOD, ELIZABETH	\$80,415.00	\$61,170.00	HOUSE IS VERY BAD SHAPE
000276100	TREASE, DWAIN & DEBORAH	\$57,015.00	\$133,505.00	REMOVED LAWN SHED
000565700	TTB FARMS LLC	\$70,890.00	\$312,220.00	LANDUSE CHANGE
000566401	TTB FARMS LLC	\$0.00	\$139,710.00	LANDUSE CHANGE
000567801	TTB FARMS LLC	\$0.00	\$9,280.00	LANDUSE CHANGE
000009700	ALSPAUGH, MACKENZIE	\$200,910.00	\$201,770.00	CLERICAL
000361400	POLLOCK, RHONDA S	\$189,045.00	\$248,003.00	QUALITY/CON
000349100	FREY, ANDY & LORETTA	\$1,807,250.00	\$2,422,025.00	INCREASED IRRIGATION
000353700	FREY, ANDY & LORETTA	\$1,666,745.00	\$2,109,080.00	DECREASED IRRIGATION
000528300	NORTH BRANCH LLC	\$134,875.00	\$211,965.00	LAND USE CHANGE

000095800	SEHI, TERRY & KATHY	\$340,230.00	\$354,220.00	VALUE DIDN'T ROLL
000518403	LYONS,CAROL A	\$124,020.00	\$180,185.00	LAND USE
000684102	KALLHOFF,TIMOTHY STEVEN LE	\$67,570.00	\$67,775.00	REMOVED BIN
000666502	THIELE,FREDERIC & DEBRA	\$0.00	\$365,455.00	REMOVED BIN
000072500	WL RENTALS PROPERTIES	\$90,995.00	\$95,895.00	ADJUSTED QUALITY / CONDITION
000273400	SCOTT,MIAHA	\$19,990.00	\$29,020.00	ADJUSTED QUALITY / CONDITION
000194600	KENNEDY,ROBERTA JO	\$125,985.00	\$141,090.00	REMOVED LAWN SHED
000139200	LINDSAY,STEVE & WILLETТА	\$15,910.00	\$16,375.00	HOUSE IS VERY BAD SHAPE
000152500	MAJCO LLC	\$39,915.00	\$28,300.00	QUAL/COND
000360301	HORST,RODNEY & CHERYL	\$165,865.00	\$184,260.00	REMOVED BIN
000674000	HENN,FLOYD L REV TR ETAL	\$1,563,800.00	\$1,901,180.00	HOUSE UNLIVEABLE
000484500	WERKMEISTER,NEIL & CINDY	\$811,005.00	\$976,755.00	HOUSE UNLIVEABLE
000515900	KIMBLE,JOYCE E	\$39,815.00	\$37,795.00	HOUSE UNLIVEABLE
000344900	STELLING, ALFRED & JANELL	\$291,695.00	\$332,780.00	LANDUSE CHANGE
000375501	DEMERETH, LINDA S LE	\$969,945.00	\$1,176,240.00	BUILDING GONE
000472601	HEMENWAY,EDWARD & ANNE	\$504,290.00	\$638,515.00	LANDUSE CHANGE
000478200	HEMENWAY,EDWARD & ANNE	\$227,025.00	\$296,840.00	LANDUSE CHANGE
000478800	HEMENWAY,EDWARD & ANNE	\$56,590.00	\$60,410.00	LANDUSE CHANGE
000241200	MEYER, MARK & PAMELA	\$39,890.00	\$41,500.00	BSMT CORRECTION
000702701	MEYER, MARK & PAMELA	\$86,155.00	\$84,625.00	HOUSE VERY POOR COND
000702702	MEYER, MARK & PAMELA	\$117,200.00	\$167,260.00	LANDUSE CHANGE
000478700	HEMENWAY,EDWARD & ANNE	\$540,950.00	\$679,215.00	LANDUSE CHANGE
000478900	HEMENWAY,EDWARD & ANNE	\$143,490.00	\$176,015.00	LANDUSE CHANGE
000067100	LEGATE,COLBY & JENNIFER	\$8,885.00	\$45,670.00	CHANGED DEP. ON HOUSE-REPAIRS
000595600	PELLATZ,TIMOTHY A	\$1,038,980.00	\$1,210,440.00	HOUSE QUAL/COND
000152500	MAJCO LLC	\$39,915.00	\$21,885.00	HOUSE QUAL/COND
000301401	LARSON,JAYSON & BRIANNA	\$70,050.00	\$93,515.00	BSMT FINISH
000009600	PARRA,MANUEL & SARA SANCHEZ	\$20,760.00	\$8,365.00	HOUSE UNLIVEABLE
000342900	RAKOW,THOMAS & TAMMY	\$299,460.00	\$376,935.00	REMOVED OLD HOUSE

2025 Report of Damaged Real Property

- Jerry Maughan** – Parcel ID #000318200 – Destroyed by fire February of 2025-beyond repair. The assessor recommends removing the house value. Value on the out outbuildings at \$8,635.00 and land value remain the same at \$52,095.00. Discussion. Motion by Commissioner Dittrich, seconded by Commissioner Jacob to approve the Assessors' values as presented. The land at \$52,095.00 and outbuildings at \$8,635.00. Total parcel value at \$60,730.00. Voting aye: Dittrich, Jacob, Williby and Henery. Nays none. Commissioner Krebs was out of the room for vote. Motion carried.
- Shawn Robertson** – Parcel ID #000099500 – Destroyed by fire June of 2025 – beyond repair. The Assessor recommends removing the house value. There are no other valued structures on property. Property valued at \$1,480.00. Discussion. Motion by Commissioner Dittrich, seconded by Commissioner Jacob to approve the assessors' values as presented. The land at \$1,480.00. Total parcel value at \$1,480.00. Voting aye: Dittrich, Jacob, Williby and Henery. Nays none. Commissioner Krebs was out of room for vote. Motion carried.

9:05 AM 2025 Protests: the following is a list of protestors/protests.

1 Carol A. Lyon Parcel #000518403

Carol Lyon was in attendance for the protest.

Protest: The protest is regarding the land value increase. The Attachment from the Assessor's Office explains Ag land changes for Market Area 1 and 3. Dryland increased by 25%, on my valuation a 25% increase would be \$31,005.00 not \$52,055.00. This property is a mix of existing CRP, not crop, trees, some pasture. It has an NPPD easement running through it, not conducive to pivot.

Assessor Recommendation: Comparable sales justify the value. The assessor stated the property has been checked and it is valued with like properties. The value presented by protestor are NOT relative to the value – and assessment practices. The Assessor suggests no changes.

Other Value	\$ 4,110.00
Land	<u>\$ 176,075.00</u>
Total	\$ 180,185.00

County Board Action:

Discussion of the property. Motion by Commissioner Williby, seconded by Commissioner Dittrich to accept the County Assessor recommendation of no change. Leaving the value at \$180,185.00. Voting aye: Dittrich, Williby, Jacob and Henery. Krebs was out of meeting for vote. Nays none. Motion carried.

Other Value	\$ 4,110.00
Land	<u>\$ 176,075.00</u>
Total	\$ 180,185.00

2 NE Game and Parks Commission Parcel #670002616

No representative was available for protest.

Protest: The assessed value increased from \$289,275 in 2024 to \$435,820 in 2025, a 51% jump with no sales, improvements, or change in use. This property is unimproved and only used for ag purposes. The assessment should reflect actual use, soil quality, and real market data, not supported increases.

Assessor Recommendation: In 2025, pasture land saw a huge value increase., The assessor stated the property has been checked and it is valued as ag land and according to land use and soil types. The Assessor suggests no changes.

Land	<u>\$ 435,820.00</u>
Total	\$ 435,820.00

County Board Action:

Discussion of the property. Motion by Commissioner Williby, seconded by Commissioner Dittrich to accept the County Assessor recommendation of no change. Leaving the value at \$435,820.00. Voting aye: Dittrich, Williby, Jacob and Henery. Commissioner Krebs was out of meeting for vote. Nays none. Motion carried.

Land	<u>\$ 435,820.00</u>
Total	\$ 435,820.00

3 Susan K. Johnson Parcel #000207000

Susan Johnson was in attendance for the protest.

Protest: My house basement isn't finished. It has cement floor and a deep ceiling. I don't have any full bath only $\frac{3}{4}$. Please leave my property value the same as last year. Hy house just isn't worth what others sold for.

Assessor Recommendation: The assessor has inspected the property and adjusted value according to evidence discovered. She recommends some slight changes. With these changes it is valued with like properties. The Assessor suggests the following values.

House Value	\$ 95,365.00
Land	<u>\$ 4,500.00</u>
Total	\$ 99,865.00

County Board Action:

Discussion of the property. Motion by Commissioner Dittrich, seconded by Commissioner Jacob to accept the County Assessor recommendation of \$99,865.00, taking into consideration of changes noted during recent inspection. Voting aye: Dittrich, Williby, Jacob and Henery. Krebs was out of meeting for vote. Nays none. Motion carried.

House Value	\$ 95,365.00
Land	<u>\$ 4,500.00</u>
Total	\$ 99,865.00

4 Alison Krohn

Parcel #000672000

Alison was in attendance for the protest.

Protest: A 5% increase would be more reasonable than 25%. The ground cannot feasibly be irrigated. Conversions of dryland to irrigated. Conversion comparables are not reasonable.

Assessor Recommendation: The assessor has inspected the property and it is valued according to land use and type. She recommends no changes to the value set. The Assessor recommends no changes to the value.

Land	<u>\$ 398,480.00</u>
Total	\$ 398,480.00

County Board Action:

Discussion of the property. Motion by Commissioner Williby, seconded by Commissioner Jacob to accept the County Assessor recommendation of \$398,480.00 as it is valued with like properties. Voting aye: Dittrich, Williby, Jacob and Henery. Krebs was out of meeting for vote. Nays none. Motion carried.

Land	<u>\$ 398,480.00</u>
Total	\$ 398,480.00

5 Alison Krohn

Parcel #000571200

Alison was in attendance for the protest.

Protest: Valentine sand is the least productive soil in the county. Land sold for speculative and/or recreational purposes should not be the basis for increased valuation.

Assessor Recommendation: The assessor has inspected the property and it is valued according to land use and type. She recommends no changes to the value set. The Assessor recommends no changes to the value.

Land	<u>\$ 326,215.00</u>
Total	\$ 326,215.00

County Board Action:

Discussion of the property. Motion by Commissioner Williby, seconded by Commissioner Jacob to accept the County Assessor recommendation of \$326,215.00 as it is valued with like properties. Voting aye: Dittrich, Williby, Jacob and Henery. Krebs was out of meeting for vote. Nays none. Motion carried.

Land	<u>\$ 326,215.00</u>
Total	\$ 326,215.00

6 KKES, Inc. Larry Socha, President

Parcel# 000516400

Larry Socha was not present for the protest hearing.

Protest: This parcel valuation was protested in 2020, 2021, 2022 and 2023 and appealed to TERC Board for these years. TERC held a hearing on February 20, 2024 and the ruling has not

been issued. Year 2024 valuation protest was filed along with this 2025 year valuation protest. Appealing these valuations until TERC rules for the previous years. Land Capability Group for soil type incorrectly valued.

Assessor's Recommendation: Assessor states she confirmed the land use. The various soil type use and current rates per acre are correct. Review of the different soils, their use and current selling price. The Assessor reviewed the assessment and she recommends no change, as it is valued with other like parcels.

Land	\$ 542,550.00
Total	\$ 542,550.00

County Board Action:

Protest reviewed. Motion by Commissioner Dittrich seconded by Commissioner Jacob to agree with the Assessors recommended value of \$542,550.00 per land use, soil types and value like other properties. It is valued evenly, fairly and according to market value. Voting aye: Dittrich, Jacob, Williby, Krebs and Henery. Nays none. Motion carried.

Total	Land	\$ 542,550.00
	Total	\$ 542,550.00

#7 Joseph T. Hausmann

Parcel# 000718200

No one in attendance. Filer called on Wednesday (7-2) and wanted to withdraw protest.

Protest: Disagree on some assigned VLGs. There has been no change in the land's quality, use, or composition in years.

Assessor's Recommendation: Assessor reviewed property. The property is valued according to like properties. Assessor recommends no changes.

Land	\$ 1,117,560.00
Total	\$ 1,117,560.00

County Board Action: Protest reviewed. Motion by Commissioner Williby seconded by Commissioner Jacob to accept the Assessor's recommendation of no change to value. Voting aye: Williby, Dittrich, Krebs, Jacob and Henery. Nays none. Motion carried.

Total Value:	Land	\$ 1,117,560.00
	Total	\$ 1,117,560.00

#8 Joseph T. Hausmann

Parcel# 000717700

No one in attendance. Filer called on Wednesday (7-2) and wanted to withdraw protest.

Protest: Disagree on some assigned VLGs. There has been no change in the land's quality, use, or composition in years.

Assessor's Recommendation: Assessor reviewed property. The property is valued according to like properties. Assessor recommends no changes.

Land	\$ 421,140.00
Total	\$ 421,140.00

County Board Action: Protest reviewed. Motion by Commissioner Williby seconded by Commissioner Jacob to accept the Assessor's recommendation of no change to value. Voting aye: Williby, Dittrich, Krebs, Jacob and Henery. Nays none. Motion carried.

Total Value:	Land	\$ 421,140.00
	Total	\$ 421,140.00

#9 Leonard & Judith Orlowski

Parcel# 000118900

Mr. and Mrs. Orlowski appeared for protest.

Protest: Failure to respond to our 2024 concerns and failure to justify current value increase.

Assessor's Recommendation: After review of property the Assessor recommends slight changes to parcel value. The Assessor was not allowed to inspect the inside of the property. Numerous times during today's hearing the Orlowski's overtalked and became demeaning to the Board, Assessor, and Clerk. In the past (prior to 2022) the Orlowski's ran a bed and breakfast out of this property. They no longer run the bed and breakfast. The property does have some depreciation, etc. After applying costing tables the Assessor recommends a slight change to the value change notice sent to property owners in June.

House	\$ 448,275.00
Improvement	\$ 14,475.00
Land	<u>\$ 26,390.00</u>
Total	\$ 489,140.00

County Board Action: Protest reviewed. Discussion. Motion by Commissioner Williby, seconded by Commissioner Dittrich to value property according to the County Assessor recommendation, as it is fair and equal to all other like county properties. Voting aye: Dittrich, Williby, Jacob, Krebs and Henery. Nays none. Motion carried.

Total Value: House	\$ 448,275.00
Improvement	\$ 14,475.00
Land	<u>\$ 26,390.00</u>
Total	\$ 489,140.00

#10 Chris VanEgmond Parcel# 000410000

Mr. VanEgmond appeared by telephone.

Protest: I bought 10.62 acres. I paid taxes on 10.64 acres from 1979 to 2012. All fence included. In 2013 some one change acre to 9.84 not right – attached pages.

Assessor's Recommendation: The Assessor stated she has cut the parcel multiple times according to the deed filed. The property is cut correctly, at 9.84 acres. She recommends no change to value. As land value is equal to land values throughout the County. Today land is measured utilizing GPS. The correct measurement is utilizing GPS at 9.840 acres.

Dwelling	\$ 84,070.00
Improvements	\$ 4,895.00
Land	<u>\$ 47,090.00</u>
Total	\$136,055.00

County Board Action: Protest reviewed. Discussion. Motion by Commissioner Dittrich, seconded by Commissioner Williby to agree with the County Assessor's recommendation, as it is fair and equal to all other like county property. The property is cut according to the legal – no changes are necessary. Voting aye: Dittrich, Williby, Jacob, Krebs and Henery. Nays none. Motion carried.

Total Value:	Dwelling	\$ 84,070.00
	Improvements	\$ 4,895.00
	Land	<u>\$ 47,090.00</u>
	Total	\$136,055.00

#11 Stanley Sojka Parcel# 000546100

Mr. Sojka did not appear for the hearing.

Protest: Property only used 5½ months out of year for forage production. Takes 10 acres for cow/calf. Cows complain of high tax burden on their feed stuff. Too much non-farm outside investors drive up land price.

Assessor's Recommendation: Assessor reviewed property. The property is valued according to like properties. Assessor recommends no changes.

Land	<u>\$ 525,045.00</u>
Total	\$ 525,045.00

County Board Action: Protest reviewed. Motion by Commissioner Williby seconded by Commissioner Jacob to accept the Assessor's recommendation of no change to value. Voting aye: Williby, Dittrich, Krebs, Jacob and Henery. Nays none. Motion carried.

Total Value:	Land	<u>\$ 525,045.00</u>
	Total	\$ 525,045.00

#12 Stanley Sojka Parcel# 000675200

Mr. Sojka did not appear for the hearing.

Protest: Property only used 5½ months out of year for forage production. Takes 10 acres for cow/calf. Cows complain of high tax burden on their feed stuff. Too much non-farm outside investors drive up land price.

Assessor's Recommendation: Assessor reviewed property. The property is valued according to like properties. Assessor recommends no changes.

	Land	<u>\$ 343,320.00</u>
	Total	\$ 343,320.00

County Board Action: Protest reviewed. Motion by Commissioner Dittrich, seconded by Commissioner Jacob to accept the Assessor's recommendation of no change to value. Voting aye: Williby, Dittrich, Krebs, Jacob and Henery. Nays none. Motion carried.

Total Value:	Land	<u>\$ 343,320.00</u>
	Total	\$ 343,320.00

Tax Roll Corrections: There were no tax roll corrections to report.

Deb Branstiter, Antelope County Treasurer, no presentation needed.

No other action today.

Motion by Commissioner Dittrich, seconded by Commissioner Williby to **adjourn**. Voting aye: Williby, Dittrich, Krebs, Jacob and Henery. Nays none. Motion carried.

The meeting adjourned at 10:42 AM. ANTELOPE COUNTY BOARD OF EQUALIZATION

By: _____
Chairman County Board of Equalization, Charlie Henery

Attest:

Antelope County Clerk