

Antelope County Board of Equalization
July 9th, 2026
Neligh, Nebraska

The Antelope County Board of Commissioner's convened as a County Board of Equalization on Thursday, July 9th at 8:30 AM in the Commissioner Meeting Room, Antelope County Courthouse Annex. Meeting called to order by Vice-chairman Williby with the following board members responding to roll call: Dittrich, Krebs, Jacob and Williby. Vice-chairman Williby 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 Dittrich, seconded by Commissioner Krebs to approve the Agenda as presented. Voting aye: Dittrich, Krebs and Williby. Jacob and Henery were absent. Nays none. Motion carried.

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

1 Corby & Emily Forbes Parcel #000495902

Corby was in attendance for the protest.

Protest: 100% unfinished basement. More than actual cost of the building. Considerably more than comparable sales in the area. Land value per acre is high for dryland. (Additional Page)

Assessor Recommendation: The assessor has reviewed the property and the property record card. The record card was correct. However, during that review the depreciation had not been applied to the value. Added the depreciation. With depreciation added the property has been reviewed and it is valued with like properties. The Assessor suggests the following values.

Dwelling	\$ 431,535.00
Land	<u>\$ 28,865.00</u>
Total	\$ 460,400.00

County Board Action:

Discussion of the property. Motion by Commissioner Dittrich, seconded by Commissioner Krebs to accept the County Assessor recommendation of changes after depreciation applied. Proposed total value of \$460,400.00. Voting aye: Dittrich, Krebs and Williby. Jacob and Henery were absent. Nays none. Motion carried.

Dwelling	\$ 431,535.00
Land	<u>\$ 28,865.00</u>
Total	\$ 460,400.00

2 Jeremy Knuth Parcel #000618202

Jeremy Knuth was present for protest.

Protest: Property is not equalized with comparable residential properties in Antelope County. Comparable properties with similar square footage, acreage, age, quality, and in several cases additional detached shops and outbuildings are assessed substantially lower. Attached exhibits include Heiss, Forbes, Greg Wortman, Jeff Wortman, Brookhouser, and Dilly properties supporting a requested valuation of \$(?650,000.00)

Assessor Recommendation: The assessor stated the property has been checked. Some of the comparables presented were not like kind. When reviewing the comparable properties noticed there was a few comparable properties at a lower quality than was intended, so adjusted the value to make the property uniform with those properties. After the adjustment the assessor recommends the following values.

Dwelling	\$ 673,370.00
Land	<u>\$ 30,710.00</u>
Total	\$ 704,080.00

County Board Action:

Discussion of the property. Motion by Commissioner Williby, seconded by Commissioner Dittrich to accept the County Assessor adjusted recommendation of lowering the value to keep the property uniform with like property. Voting aye: Dittrich, Krebs and Williby. Jacob and Henery were absent. Nays none. Motion carried.

Dwelling	\$ 673,370.00
Land	<u>\$ 30,710.00</u>
Total	\$ 704,080.00

3 Oak Trail Properties Parcel #000022800

Mason and Kristie Henjes were present for protest.

Protest: This business is separated into 5 parcels. We believe the land value should be equivalent to the average of the properties and west since it is on hwy frontage. Please see attached letter to view the overall tax hardship this has caused our one business on this property in Antelope County.

Assessor Recommendation: In 2025-2026 Commercial Property was inspected and reviewed by the Assessor's Office. The last commercial review was six (6) years ago, so many commercial properties saw increases. The assessor has reviewed the property and believes it is valued with like property. This year also saw lot value increases. She recommends no changes. It is currently valued with like properties. The Assessor recommends no changes.

Building	\$ 37,815.00
Land	<u>\$ 8,320.00</u>
Total	\$ 46,135.00

County Board Action:

Discussion of the property. Motion by Commissioner Dittrich, seconded by Commissioner Krebs to accept the County Assessor recommendation of no changes, as it is valued with like property. Voting aye: Dittrich, Krebs and Williby. Nays none. Jacob and Henery were absent. Motion carried.

Building	\$ 37,815.00
Land	<u>\$ 8,320.00</u>
Total	\$ 46,135.00

4 Oak Trail Properties Parcel #000022900

Mason and Kristie Henjes were present for protest.

Protest: This parcel went from \$40,755 to 181,520, a total difference of 140,765 (345.4%) since our Aug 2023 ownership. This business is separated into 5 parcels. Due to the age, deterioration, outdated electrical/heating systems, outside concrete/aging roof and exterior issues, lower sales of motels in the area and surrounding land value to east and we believe this parcel should be assessed lower. Please see attached letter.

Assessor Recommendation: The assessor has inspected the property. It is valued according to comparable property. She recommends no changes to the value.

Dwelling/Building	\$ 182,135.00
Improvements	\$ 2,310.00
Land	<u>\$ 10,455.00</u>
Total	\$ 194,900.00

County Board Action:

Discussion of the property. Motion by Commissioner Dittrich, seconded by Commissioner Krebs to accept the County Assessor recommendation of no changes as it is valued with like property. Voting aye: Dittrich, Krebs and Williby. Nays none. Jacob and Henery were absent. Motion carried.

Dwelling/Building	\$ 182,135.00
Improvements	\$ 2,310.00
Land	<u>\$ 10,455.00</u>
Total	\$ 194,900.00

5 Oak Trail Properties Parcel #000023000

Mason and Kristie Henjes were present for protest.

Protest: This parcel went from 14,725 to 87,740, a total difference of 13,288 (496.5%) since our 2023 ownership. This business is separated into 5 parcels. Please see attached letter for view of total tax hardship

and reason. We believe this parcel of land should be assessed lower due to parcels to east and west and no price increase to the building. Please see letter.

Assessor Recommendation: The assessor has inspected the property. It is valued as like property. She recommends no changes to the value.

Buildings	\$ 85,880.00
Land	<u>\$ 10,455.00</u>
Total	\$ 96,335.00

County Board Action:

Discussion of the property. Motion by Commissioner Dittrich, seconded by Commissioner Krebs to accept the County Assessor recommendation of no changes as it is valued with like property. Voting aye: Dittrich, Krebs and Williby. Nays none. Jacob and Henery were absent. Motion carried.

Buildings	\$ 85,880.00
Land	<u>\$ 10,455.00</u>
Total	\$ 96,335.00

6 Sanne Repair LLC – Mike and Becki Sanne Parcel# 000865500 IOLL

Mike and Becki were present for the protest hearing.

Protest: This building is in the middle of a cornfield and cannot be old off as commercial property when we quit. It will be back as part of the farm. No improvements have been made. The building is 39 years old. It increased \$40,155.00.

Assessor's Recommendation: This is an improvement on leased land. Assessor states she visited the property and reviewed the property record card. This building is typical of a regular farm building. It is valued like similar structures. The Assessor recommends no change, as it is valued with other like property.

Building	<u>\$ 102,990.00</u>
Total	\$ 102,990.00

County Board Action:

Protest reviewed. Discussion. Motion by Commissioner Krebs seconded by Commissioner Williby to agree with the Assessors recommended value of \$102,990.00 as value reflects like property. It is valued evenly, fairly and according to market value. Voting aye: Dittrich, Krebs and Williby. Nays none. Jacob and Henery were absent. Motion carried.

Building	<u>\$ 102,990.00</u>
Total	\$ 102,990.00

#7 Sanne Repair LLC – Mike and Becki Sanne Parcel# 000351900

Mike and Becki were present for the protest hearing.

Protest: The assessor said the increase was do to building improvement and according to the paper they stayed the same. So why is there \$14,8870.00 increase.

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

Dwelling	\$ 246,805.00
Improvements	\$ 136,645.00
Land	<u>\$ 1,103,960.00</u>
Total	\$ 1,487,410.00

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

Total Value:	Dwelling	\$ 246,805.00
	Improvements	\$ 136,645.00
	Land	<u>\$ 1,103,960.00</u>
	Total	\$ 1,487,410.00

#8 Sanne Repair LLC – Mike and Becki Sanne Parcel# 000857600 IOLL

Mike and Becki were present for the protest hearing.

Protest: This building is in the middle of a cornfield and cannot be sold off as commercial property when we quit. It will be back as part of the farm. No improvements have been made. Value went from \$102,420 to 189,358. Increase of 86,938 for no reason.

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

Building	<u>\$ 189,385.00</u>
Total	\$ 189,385.00

County Board Action: Protest reviewed. Motion by Commissioner Krebs seconded by Commissioner Williby to accept the Assessor's recommendation of no change as it is valued with like properties. Voting aye: Dittrich, Krebs and Williby. Nays none. Jacob and Henery were absent. Motion carried.

Total Value:	Building	<u>\$ 189,385.00</u>
	Total	\$ 189,385.00

#9 Dawn Dee Smith

Parcel# 000230200

Dawn Smith appeared via telephone.

Protest: We have made absolutely no improvements to the building. The roof of the small shed is actually partially ripped off! If you would see the building, you would see what we mean!

Assessor's Recommendation: After review of property the Assessor recommends slight changes to the property value. Buildings were inspected and the condition of the building was lowered. Assessor recommends changing value.

Building	\$ 9,850.00
Improvements	\$ 595.00
Land	<u>\$ 6,000.00</u>
Total	\$ 16,445.00

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

Total Value:	Building	\$ 9,850.00
	Improvements	\$ 595.00
	Land	<u>\$ 6,000.00</u>
	Total	\$ 16,445.00

#10

Dawn Dee Smith

Parcel# 000230201

Dawn Smith appeared via telephone.

Protest: We have made absolutely no improvements to this building.

Assessor's Recommendation: The Assessor reviewed the property. This property is part of the six (6) year review of Commercial Property. The Assessor believes it to be valued uniformly and equal to other like properties in Antelope County. Assessor recommends no changes.

Building	\$ 25,635.00
Land	<u>\$ 6,000.00</u>
Total	\$ 31,635.00

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 other like county property, no changes are necessary. Voting aye: Dittrich, Krebs and Williby. Nays none. Jacob and Henery were absent. Motion carried.

Total Value:	Building	\$ 25,635.00
	Land	<u>\$ 6,000.00</u>
	Total	\$ 31,635.00

#11

Joseph Vanderheiden

Parcel# 000196102

His brother appeared for the hearing.

Protest: Unoccupied metal building on 0.07 of an acre. No improvements were made since I owned the building. Nonresidential, not used for agricultural or commercial use.

Assessor's Recommendation: Assessor reviewed property. The property is valued according to like properties. During review discovered improvement on building. Assessor recommends slight changes.

Building	\$ 13,080.00
Land	\$ 3,300.00
Improvement	<u>\$ 40.00</u>
Total	\$ 16,420.00

County Board Action: Protest reviewed. Motion by Commissioner Williby seconded by Commissioner Krebs to accept the Assessor's change to value recommendation. Voting aye: Dittrich, Krebs and Williby. Nays none. Jacob and Henery were absent. Motion carried.

Total Value:	Building	\$ 13,080.00
	Land	\$ 3,300.00
	Improvement	<u>\$ 40.00</u>
	Total	\$ 16,420.00

#12-18 Wilbur-Ellis Company

Parcel: see below *** * Note * Because seven (7) Parcels were submitted with the same protest, this protest was heard with all of the parcels as a single protest.

***#000254201;#000254202;#000255500;#000255601;#000256202;#000256203;#000703900

Jim Osborn and Elliott met via telephone.

Protest: Subject property is overvalued. Please see attached Appraisal and Parcel Value Allocation. Note, the subject property includes 7 parcels. The appraisal value combines all seven parcels. Our opinion of value reflects the pro-rata share of the total appraisal value.

Assessor's Recommendation: The paperwork submitted with the protest was not a complete appraisal report. Its entirety was not submitted. The Assessor noted there were multiple 'improvements' not on the submitted sheets. The Assessor reviewed the property and property record cards. Corrections/adjustments were made to property record cards to reflect properties to proper building, improvements, etc. Assessor recommends the following values.

Parcel: 000254201	Land	<u>\$ 9,205.00</u>
	Total	\$ 9,205.00
Parcel: 000254202	Improvements	\$1,034,795.00
	Land	<u>\$ 10,310.00</u>
	Total	\$1,045,105.00
Parcel: 000255500	Building	\$ 273,740.00
	Improvements	\$1,558,295.00
	Land	<u>\$ 14,110.00</u>
	Total	\$1,846,145.00
Parcel: 000255601	Building	\$ 593,935.00
	Improvements	\$ 115,475.00
	Land	<u>\$ 10,805.00</u>
	Total	\$ 720,215.00
Parcel: 000256202	Building	\$ 145,255.00
	Improvements	\$ 90,180.00
	Land	<u>\$ 11,470.00</u>
	Total	\$ 246,905.00
Parcel: 000256203	Building	\$ 15,750.00
	Land	<u>\$ 6,160.00</u>
	Total	\$ 21,910.00
Parcel: 000703900	Land	<u>\$ 87,750.00</u>
	Total	\$ 87,750.00

County Board Action: Protest reviewed. Discussion. Considering the missing improvements/buildings, a motion by Commissioner Williby, seconded by Commissioner Dittrich to accept the Assessor's change

recommendations. Voting aye: Dittrich, Krebs and Williby. Nays none. Jacob and Henery were absent. Motion carried.

Total Value:	Parcel: 000254201	Land	\$ 9,205.00
		Total	\$ 9,205.00
	Parcel: 000254202	Improvements	\$1,034,795.00
		Land	\$ 10,310.00
		Total	\$1,045,105.00
	Parcel: 000255500	Building	\$ 273,740.00
		Improvements	\$1,558,295.00
		Land	\$ 14,110.00
		Total	\$1,846,145.00
	Parcel: 000255601	Building	\$ 593,935.00
		Improvements	\$ 115,475.00
		Land	\$ 10,805.00
		Total	\$ 720,215.00
	Parcel: 000256202	Building	\$ 145,255.00
		Improvements	\$ 90,180.00
		Land	\$ 11,470.00
		Total	\$ 246,905.00
	Parcel: 000256203	Building	\$ 15,750.00
		Land	\$ 6,160.00
		Total	\$ 21,910.00
	Parcel: 000703900	Land	\$ 87,750.00
		Total	\$ 87,750.00

#19 Andrew M. Elder

Parcel# 00058800

Mr. Elder did not appear.

Protest: Since purchasing this home in 2016 no material changes have been made on the interior or exterior of the home. Since 2019 the valuation has increased 67%, which doesn't match the annual 5%-7% increase in current market. Any home over \$350,000.00 will sit on the market when trying to sell. The valuation of \$496,065.00 is considered to be extremely high. I greatly appreciate the consideration of lowering the value.

Assessor's Recommendation: The Assessor reviewed the property. Upon inspection, it was noted the garden shed on the property was not listed/valued. The garden shed was added and the Assessor believes the property is valued according to like Antelope County property. Assessor recommends adding the garden shed.

Dwelling	\$ 485,420.00
Land	\$ 10,645.00
Improvements	\$ 695.00
Total	\$ 496,760.00

County Board Action: Protest reviewed. Discussion. Motion by Commissioner Krebs, seconded by Commissioner Dittrich to agree with the County Assessor's recommendation, as it is fair and equal to other like county property, adding garden shed to value. Voting aye: Dittrich, Krebs and Williby. Nays none. Jacob and Henery were absent. Motion carried.

Total Value:	Dwelling	\$ 485,420.00
	Land	\$ 10,645.00
	Improvements	\$ 695.00
	Total	\$ 496,760.00

#20 Taylor Thompson/Dollar General

Parcel# 000034900

Did not appear.

Protest: Please see attached income.

Assessor's Recommendation: The Assessor reviewed the property. This is a commercial property that was part of the six (6) year review. When reviewing the protest, it was noted there were inadequacies, including no parking lot value. Property record card was/is correct. The assessor recommends no changes to the proposed value.

Building	\$ 802,575.00
Improvements	\$ 36,500.00
Land	<u>\$ 18,950.00</u>
Total	\$ 858,025.00

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

Total Value:	Building	\$ 802,575.00
	Improvements	\$ 36,500.00
	Land	<u>\$ 18,950.00</u>
	Total	\$ 858,025.00

#21 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, 2022,2023 and appealed to the TERC Board for these years. TERC held a hearing on February 20, 2024 and the ruling has not been issued. Years 2024 and 2025 valuation protest was filed along with this 2026 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 as other like parcels.

Land	<u>\$ 539,840.00</u>
Total	\$ 539,840.00

County Board Action:

Protest reviewed. Motion by Commissioner Dittrich seconded by Commissioner Krebs to agree with the Assessors recommended value of \$539,840.00 per value like other properties. It is valued evenly, fairly and according to market value. Voting aye: Dittrich, Krebs and Williby. Nays none. Jacob and Henery were absent. Motion carried.

Total	Land	<u>\$ 539,840.00</u>
	Total	\$ 539,840.00

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 Krebs to **adjourn**. Voting aye: Williby, Dittrich, and Krebs. Jacob and Henery were absent. Nays none. Motion carried.

The meeting adjourned at 10:50 AM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: _____
Vice-chairman County Board of Equalization, Neil Wiliby

Attest: _____
Antelope County Clerk