

Antelope County Board of Equalization
July 9th, 2024
Neligh, Nebraska

The Antelope County Board of Commissioner's convened as a County Board of Equalization on Tuesday, July 9th, 2024 at 10:33 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 was absent. 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.

10:35 AM 2024 Protests: the following is a list of protestors/protests.

1 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. Appealing this year's valuation until TERC rule for the previous years.

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

Land	\$ 423,440.00
Total	\$ 423,440.00

County Board Action:

Protest reviewed. Motion by Commissioner Williby seconded by Commissioner Dittrich to agree with the Assessors recommended value of \$423,440.00 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 and Henery. Krebs absent. Nays none. Motion carried.

Total	Land	\$ 423,440.00
	Total	\$ 423,440.00

2 Brogan, Jane K. for Lonesome Hurst LLC Parcel #000304900

Tom Brogan was in attendance for the protest.

Protest:

1. Inconsistent application of comparable sales;
2. Inconsistent application of present increase;
3. Land not comparable with sales used by assessor.

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

Land	\$ 938,880.00
Total	\$ 938,880.00

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 \$938,880.00. Voting aye: Dittrich, Williby, Jacob and Henery. Krebs was absent. Nays none. Motion carried.

Total:	Land	<u>\$ 938,880.00</u>
	Total	\$ 938,880.00

#3 Stanley Sojka Parcel# 000675200

Mr. Sojka did not appear for the hearing.

Protest: Can pasture 30 pair for half year.

Raise cover crop on 1/3 to half.

Already have extensive cross fence.

Cow eats all of every year.

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

	Land	<u>\$ 208,730.00</u>
	Total	\$ 208,730.00

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

Total Value:	Land	<u>\$ 208,730.00</u>
	Total	\$ 208,730.00

4 Leonard & Judith Orlowski Parcel# 000118900

Mr. and Mrs. Orlowski appeared for protest.

Protest: 75% Increase, Wind towers next to property. Overpaid on original purchase. Business has declined and hit rock bottom. Also presented pictures of property – did not leave pictures. (1.5 pages)

Assessor's Recommendation: After review of property County Assessor recommends no change to value on parcel. When they initially visited the assessor's office the Orlowski's told her they would let her in she just had to call first. The Assessor attempted numerous times to contact the Orlowski's to inspect the property. They did not answer the phone, and never returned her call. On Friday, before the Tuesday hearing the Assessor took a current picture of the property from the car window, while parked along the side of the road. The Orlowski's have run a Bed and Breakfast facility from this location in the past. At present, they report the business is closed. The Assessor changed the category of the house from business to residential. The house is approximately 6,800 square feet. Due to the size and quality of the house the assessment is correct and valued with like properties. She believes the value is correct and current. Without entry to the property, she is not able to assess condition. The property does have some depreciation, etc. She recommends no changes to the value change notice sent to property owners in June.

House	\$ 422,830.00
Land	<u>\$ 26,390.00</u>
Total	\$ 449,220.00

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 all other like county properties. Voting aye: Dittrich, Williby and Henery. Jacob and Krebs were absent. Nays none. Motion carried.

Total Value:	House	\$ 422,830.00
	Land	<u>\$ 26,390.00</u>
	Total	\$ 449,220.00

#5 Chris VanEgmond Parcel# 000410000

Mr. VanEgmond did not appear. A telephone call to the owner was made – no answer.

Protest: Mr. VanEgmond made it very clear he was only protesting the outbuildings and land. He was (is) not protesting the value on house, garage, and first acre of land. From 1979 to 2021 paid taxes on 10.62 Acres. I don't know who took it ~~apone~~ upon themselves to change it. It where the fences were, and they have not changed ~~senec~~ since between 1926 to 1955 when land was laid out – 10 acres to the fence... Don't know what the outbuildings are valued at.....

- Phone call was made to Mr. VanEgmond ... No answer.

Assessor's Recommendation: Assessor 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	\$ 80,845.00
Improvements	\$ 4,515.00
Land	<u>\$ 47,090.00</u>
Total	\$132,450.00

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

Total Value:	Dwelling	\$ 80,845.00
	Improvements	\$ 4,515.00
	Land	<u>\$ 47,090.00</u>
	Total	\$132,450.00

#6 Kevin Socha and Ashley Kubo Parcel# 000168600

Kevin Socha and Ashley Kubo were in attendance.

Protest: Prior evaluations from the year(s) of 2022 and 2023. The land and buildings increased by 20% with no improvements. There has not been any improvements in the current year 2024. Property owner presented pictures of the basement on their phone(s).

Assessor's Recommendation: Assessor attempted to call and set up an inspection of the home- she never received a response. The homeowners when corresponding with the Assessor's Office had mentioned some irregularity in the basement assessment. Parcel owners never returned calls to the assessor so an inspection could be set up. During today's hearing the homeowners stated the basement measurement is not correct. They presented pictures of the unfinished basement. The Assessor recommends changing the total value to \$119,790.00. The house has sold twice in the last five or so years, both times for greater than the current recommended value (\$135,000.00 & 160,000.00 respectively). The property will need to be revalued for the 2025 year – as with most of the homes in Elgin.

Improvements	\$109,930.00
Land	<u>\$ 9,860.00</u>
Total	\$ 119,790.00

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

Total Value:	Improvements	\$109,930.00
	Land	<u>\$ 9,860.00</u>
	Total	\$119,790.00

#7 EJHZ LLC Parcel# 000483401

Mr. Chuck Hobbs appeared by phone.

Protest: The fact that it's an unequal balance when comparing a field with a deeded trust to never be farmed house. It can't be ever turned into field. Very unique reason and not just "a house". Corn prices are lower. Old pivots '10 years old' plus. Property isn't developable.

Assessor's Recommendation: Assessor recommends no change to value. Valued with like property. Recommends no change to value, as it is valued with like property. This is 470.33 acres of contiguous property. Land use is correct. Recommends no change the notified value.

Land	<u>\$ 2,122,135.00</u>
Total	\$ 2,122,135.00

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

Total Value:	Land	<u>\$ 2,122,135.00</u>
	Total	\$ 2,122,135.00

#8 Casey's Retail Outlet Parcel# 000040500

No one was in attendance for protest.

Protest: Classification error, Cost approach.

Assessor's Recommendation: Assessor reviewed property. She found the property was correct and in line with other businesses. No changes were recommended or made.

Land	\$ 16,050.00
Buildings	<u>\$ 829,190.00</u>
Total	\$ 845,240.00

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

Total Value:	Land	\$ 16,050.00
	Buildings	<u>\$ 829,190.00</u>
	Total	\$845,240.00

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

Over/Under Report: County Assessor, Kelly Oltjenbruns, met with the Commissioners and presented **2024 Over/Under Report**. Motion by Commissioner Williby, seconded by Commissioner Dittrich to approve the over/under report as presented. Voting aye: Williby, Dittrich and Henery. Nays none. Krebs and Jacob were absent. Motion carried.

PARCEL #	PROPERTY OWNER	2023 VALUE	2024 VALUE	REASON FOR CHANGE
000415400	BORER, MERLE & EMILY	980,520.00	1,120,965.00	LANDUSE-TREES REMOVED
000227600	KREITLER, CARMA	110,745.00	107,765.00	HOUSE-NO LONGER A BUSINESS OFF
000356400	MILLER, MICHAEL J	331,710.00	323,610.00	BINS SOLD OFF PRIOR YR
000609900	MORRISON, FRANK C	2,329,405.00	2,389,345.00	ADDED STORAGE CONTAINERS
000466309	KALHOFF, RANDY & MELISSA	197,045.00	273,940.00	CLERICAL-ROLLED NEW VALUE IN CAMA
000466317	GARZON, CARLOS & GINNY	396,580.00	467,250.00	CLERICAL-ROLLED NEW VALUE IN CAMA
000466319	GREEN, JACK & PEGGY	337,995.00	359,675.00	CLERICAL-ROLLED NEW VALUE IN CAMA
000467900	KNIEVEL, DUANE & JOYCE	54,635.00	55,890.00	CLERICAL-ROLLED NEW VALUE IN CAMA
000147900	KLUTHE, LEIGH	52,525.00	115,970.00	CLERICAL-ROLLED NEW VALUE IN CAMA
000679500	NAPIER, RUSSELL	737,965.00	780,365.00	NO LONGER IN CRP
000077900	WHITESSEL, BRIAN & ERIN	21,410.00	28,710.00	CORRECTED DEP ON GARAGE
000466306	HILD, CYNTHIA	337,945.00	425,860.00	CLERICAL-ROLLED NEW VALUE IN CAMA
000041200	MEIS, LYLE & LINDA	15,290.00	20,715.00	CORRECTED DEP ON GARAGE
000429000	PORN, LORRI L REV TR	164,990.00	328,980.00	LANDUSE CHANGE
000022200	REINKE, ELDEAN B REV TR ETAL	31,370.00	29,860.00	FOUNDATION ISSUES ON HOUSE
000725802	MITTEIS, CURT	200,290.00	191,120.00	NO LONGER A COMM GRAVEL OPERATION
000466400	JACOBSEN, DAVID & TRACI	206,665.00	250,775.00	CORRECTED DEP ON HOUSE
000066400	KLABENES, MICHAEL & ALICE	22,535.00	45,380.00	HOUSE IS GUTTED & UNDER REPAIR
000178400	GETZFRED, JAMES & BETTY	74,900.00	114,615.00	CLERICAL-ROLLED NEW VALUE IN CAMA
000563602	SAUSER, VINCENT	470,990.00	529,865.00	BINS REMOVED
000355800	WEBER, RONALD	629,330.00	714,975.00	BIN WAS REMOVED
000079601	BRADY, JAMES & PATRICIA	204,905.00	180,895.00	CORRECTED QUAL
000144500	REED, BRYAN & ANGELA	36,370.00	51,955.00	CORRECTED AGE ON MOBILE HOME
000354201	MITCHELL, JOSHUA & SARA	234,860.00	247,805.00	FUNCTIONAL DEP ON MOBILE HOME
000056800	SOPER, CYNTHIA A TR	62,535.00	82,540.00	UPDATED FOUNDATION ISSUES/DEP
000147900	KLUTHE, LEIGH	52,525.00	96,995.00	UPDATED COMPLETION OF REMODEL
000172301	HEITHOFF, STEPHEN & RITA	11,370.00	5,625.00	UPDATED LOT FACTOR DUE TO LOW LAND/FLOOD

Deb Branstiter, Antelope County Treasurer, no presentation needed.

No other action today.

Motion by Commissioner Williby, seconded by Commissioner Dittrich to **adjourn as Board of Equalization and go back to regular session**. Voting aye: Williby, Dittrich, and Henery. Jacob and Krebs were absent. Nays none. Motion carried.

The meeting adjourned at 12:08 PM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: _____
Chairman County Board of Equalization, Charlie Henery

Attest:

Antelope County Clerk