

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**WEDNESDAY, AUGUST 5, 2009**  
**CITY COUNCIL CHAMBERS**  
**FIRST FLOOR, COUNTY-CITY BUILDING**  
**2:00 P.M.**

Commissioners Present: Bernie Heier, Chair  
Ray Stevens, Vice Chair  
Bob Workman  
Larry Hudkins  
Deb Schorr

Others present: Dan Nolte, County Clerk  
Cori Beattie, Deputy County Clerk  
Melissa Virgil, Board of Equalization Specialist  
Norm Agena, County Assessor  
Tom Kubert, Referee Coordinator  
Richard Keith, Great Plains Appraisal  
Cody Gerdes, Great Plains Appraisal

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 2:05 p.m.

**1) FINAL ACTION ON REAL PROPERTY VALUATION PROTESTS FOR 2009**

Tom Kubert, Great Plains Appraisal/Referee Coordinator, gave a brief overview of this year's protest process. Just over 3,000 protests were filed with approximately 75% of them being filed electronically. Kubert said many good comments were received regarding the new online protest system. He noted 35 different referees were used and, between informal hearings and the regular process, protests were reviewed 3-4 times. Kubert also thanked the County Clerk's office for their hard work.

Stevens explained that the Assessor held informal hearings earlier this year than, between June 1 and June 30, people could file a protest and go through the regular process. This included meeting with a referee, receiving the referee's recommendation and then, if new or additional information became available, having their protest reviewed again by the Referee Coordinator. He said protestors had multiple opportunities to submit information.

Kubert indicated this year was somewhat unique as there were a lot of requests for valuation increases either because of pending negotiations, ego issues or misinformation. Additionally, he noted vacant lots are just sitting because construction values have dropped.

The Board then asked Kubert to outline only those protests whose values changed after new or additional information was submitted. Specific recommendations were as follows:

**Protest 09-34; Larry Wrasse** - Kubert said additional sales information was submitted. He recommended a change from \$87,600 to \$77,000.

**Protest 09-111; Thomas Upton** - Kubert said based on the analysis of three sales the Assessor submitted and a sales ratio, he recommended a change from \$315,900 to \$312,100.

**Protest 09-209; Ariel Kohen** - Kubert said although an appraisal of a neighbor's home was submitted, it was not considered. Other two-story home comparisons were also submitted, including one under contract. Kubert recommended a change from \$223,400 to \$180,500.

Stevens questioned **Protest 09-204** and the reduction from \$190,800 to \$120,000. He said the protestor was requesting the value be lowered to \$160,000 and the referee lowered it to \$120,000. Schorr indicated she would also like to discuss **Protest 09-1774; Mary Porter Trust**. Kubert said his staff will take another look at these cases. (\*For further discussion on this protests, see page six and page four, respectively.)

**Protest 09-310; Gustavus Becher** - Kubert said a March, 2009, appraisal was submitted. He recommended a change from \$220,500 to \$185,000.

**Protest 09-327; Michael Behrens** - Kubert said this property was purchased in April, thus, he recommended a change from \$514,000 to \$410,000.

**Protest 09-381; George Hendricks** - Kubert explained that this is the General Excavating site on Cornhusker Highway and, in looking at the land allocation, they came up with a slight adjustment. He recommended a change from \$1,449,600 to \$1,298,100.

**Protest 09-384; Heritage Presbyterian Church** - Kubert said a recent appraisal was submitted. He recommended a change from \$157,800 to \$125,000.

**Protest 09-435; Shelley Walters** - Kubert recommended no change.

**Protest 09-503; Richard Tast** - Kubert said an appraisal dated January, 2009, was submitted. He recommended a change from \$266,000 to \$250,000.

**Protest 09-696; Gary Sherman** - Kubert said Mr. Sherman personally showed up at Great Plains Appraisal to talk to the Referee Coordinator about this property. Kubert recommended a change from \$167,900 to \$140,000.

**Protests 09-701 and 09-702; City of Lincoln** - Kubert noted these buildings are half demolished. He recommended a change on Protest 09-701 from \$83,900 to \$29,600 and on Protest 09-702 from \$101,600 to \$29,600.

**Protest 09-797; David Durand** - Kubert said an appraisal dated July, 2009 was submitted. He recommended a change from \$413,800 to \$375,000.

**Protest 09-865; Ruth Danley** - Kubert said this house is located next to Alvo Road and the right-of-way goes around the house. He recommended a change from \$237,100 to \$210,900.

**Protest 09-937; Tausha Johnson** - Kubert said Ms. Johnson submitted her own sale of subject properties and he agreed that one of those sales is the best indicator of value. Kubert recommended a change from \$321,200 to \$315,400.

**Protest 09-981; Linda Riesberg** - Kubert said the owner submitted an appraisal which was completed within the last 30 days. He recommended a change from \$167,800 to \$152,000.

**Protest 09-1209; Allan McCutcheon** - Kubert said a recent appraisal was submitted. He recommended a change from \$455,600 to \$420,000.

**Protest 09-1344; Darrel Hopkins** - Kubert said the owner submitted a sale of the subject property dated August, 2008, which was a valid sale. He recommended a change from \$134,100 to \$127,500.

**Protest 09-1415; ACC/GF** - Kubert said the owner provided information regarding multiple parcels and included their returns. He recommended a change from \$9,299,300 to \$8,905,500.

**Protest 09-1447; L.R.C., Inc.** - Kubert said a recent appraisal completed by Frank Frost was submitted. He recommended a change from \$1,813,300 to \$1,377,000.

**Protest 09-1526; James Lintel** - Kubert said this is a ranch-style home which could be considered the "white elephant" of Eastridge. The owner also submitted information on comparable properties. Kubert recommended an adjustment from \$186,300 to \$170,000.

**Protest 09-1533; D & R Development** - Kubert said this property is located on SW 56<sup>th</sup> and West "O" Street (formerly a little church) and the improvements no longer add value. He recommended a land value change from \$127,100 to \$64,900.

**Protest 09-1541; Dan Benes** - Kubert said this property should be considered dryland, the condition was overstated and there should be a slight amendment on improvement value. He recommended a change from \$230,000 to \$210,100.

**Protest 09-1656; Galen Shull** - Kubert said the land and inventory issue should be treated equally. He recommended a reduction from \$28,500 to \$14,300.

**Protest 09-1657; Daniel Shull** - Kubert said this is a buildable commercial lot with land and inventory issues. He recommended a reduction from \$39,800 to \$19,900.

**Protest 09-1769; Rex Walton** - Kubert said there were listing inconsistencies and the referees tried to equalize them. He recommended a reduction from \$330,800 to \$311,300.

**Protest 09-1774; Mary Porter Trust** - Kubert provided a history of valuations on this property and other properties in the area. The protest was based on land valuation with no evidence of market value. Kubert recommended it remain at \$285,600.

**Protest 09-1979; Regal Building Systems** - Kubert said four recent sales of townhomes ranging in price from \$125,000 to \$127,500 were submitted. He recommended a reduction from \$137,600 to \$127,000.

**Protest 09-2057; Jeff Sullivan** - Kubert said the aerals and cropland to the north warranted some revisions to the land use. He recommended a reduction from \$253,400 to \$242,800.

**Protest 09-2146; Lincoln Racquet Club** - Kubert said additional income information was submitted. He recommended a change from \$3,376,100 to \$2,797,100.

**Protest 09-2576; Mardy McCullough** - Kubert said additional sales information in the condo building located at 13<sup>th</sup> & "G" Streets was submitted. He requested a reduction from \$161,900 to \$140,000.

**Protests 09-2627, 09-2628, 09-2630, 09-2632, 09-2634, 09-2636 and 09-2641; Aspen Builders** - Kubert said all of these properties located around the City of Waverly have the same issue - the retail value was set too high. In looking at what these would sell for now, he recommended the following reductions:

Protest 09-2627, from \$19,000 to \$14,300

Protest 09-2628, from \$19,000 to \$14,300

Protest 09-2630, from \$19,000 to \$14,300

Protest 09-2632, from \$19,000 to \$14,300

Protest 09-2634, from \$19,000 to \$14,300

Protest 09-2636, from \$19,000 to \$14,300

Protest 09-2641, from \$19,000 to \$14,300

**Protests 09-2646, 09-2648, 09-2649, 09-2659, 09-2661, 09-2662 and 09-2664; Aspen Builders** - Kubert also recommended changes to the following lots in the Waverly area:

Protest 09-2646, from \$22,800 to \$17,000  
Protest 09-2648, from \$19,000 to \$14,300  
Protest 09-2649, from \$22,800 to \$17,000  
Protest 09-2659, from \$22,800 to \$16,600  
Protest 09-2661, from \$22,800 to \$16,600  
Protest 09-2662, from \$22,800 to \$16,600  
Protest 09-2664, from \$19,000 to \$16,600

**Protest 09-2740; Vandervoort Property Holdings, L.L.C.** - Kubert said part of the building is a "garbage can" area that has been included in the sketch. He recommended a reduction from \$1,967,200 to \$1,876,000 and suggested the County Assessor revisit the site.

**Protest 09-2776; Paul Myers** - Kubert said the water structure on this property should be classified as waste. There is roughly six acres in water. He recommended a reduction from \$358,300 to \$354,500.

**Protest 09-2822; Federal Home Loan Mortgage Corporation** - Kubert said an appraisal from April, 2009, was submitted. He recommended a reduction from \$154,100 to \$145,000.

**Protest 09-2826; Aspen Builders** - Kubert said this was another one of those lots by Waverly. He recommended a reduction from \$19,000 to \$14,300.

**Protest 09-2855; Richard McClain** - Kubert said this was a conversion house at 22<sup>nd</sup> and "A" Street which was listed for 200 days before it sold. He recommended a reduction from \$106,200 to \$49,500.

**Protest 09-2862; JDKB Enterprises** - Kubert said an appraisal dated July, 2009, was submitted. He recommended a change from \$182,300 to \$80,000.

**Protest 09-2865; JDKB Enterprises** - Kubert said an appraisal dated June, 2009, was submitted. He recommended a change from \$65,900 to \$27,000 and suggested the County Assessor revisit the property.

**Protest 09-2931; Aspen Builders** - Kubert said this is raw development land around Waverly. He recommended a change from \$330,300 to \$264,300.

**Protest 09-2932; Kenneth Roberts** - Kubert said the property condition is worse than indicated in the County Assessor's records. He recommended a reduction from \$97,900 to \$80,000.

**Protest 09-2951; Sandy Christie** - Kubert noted this property was recently purchased for \$37,000. He recommended a change from \$76,400 to \$56,400.

**Protest 09-2992; Gloria Roper** - Kubert said this land was verified as grassland only. He recommended a change from \$45,500 to \$25,700.

**Protest 09-3153; Kevin Lang** - Kubert said new income and expense data information was submitted. He recommended a change from \$566,600 to \$512,600.

**Protest 09-3157; Joan Vlasin** - Kubert said an appraisal was submitted. He recommended a change from \$151,900 to \$120,000.

**Protest 09-3188; Ron Schmeichel** - Kubert said sales versus assessment ratio documents were submitted. Additionally, the protestor just purchased the property. Kubert recommended a change in value from \$913,000 to \$841,700.

In reference to **Protest 09-204** for Dodson Jurado Investments, L.L.C., Kubert said a purchase agreement for \$120,000 was submitted. He added the property was on the market for four months and was purchased as is.

Hudkins questioned the large reductions on Protests **09-3185** and **09-3186** for the Lincoln Journal Star. Kubert said the demand for this property is beginning to dwindle as the newspaper industry is anticipated to see a decline over the next 10 years. He noted the referee also reallocated space in a building whereby a warehouse was classified as an office.

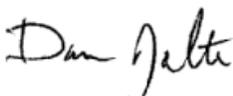
**MOTION:** Schorr moved and Stevens seconded to accept the recommendations of the referees for 2009 real property valuations as established by the record except where a coordinator conflict has been declared. Schorr, Stevens, Workman, Hudkins and Heier voted aye. Motion carried 5-0.

**MOTION:** Schorr moved and Stevens seconded to accept the recommendations of the referees for 2009 real property valuations as established by the record except where the Board of Equalization determined a revised value was warranted during protest hearings. Hudkins, Workman, Stevens, Schorr and Heier voted aye. Motion carried 5-0.

Heier thanked Tom Kubert and his staff, the County Clerk's Office and the County Assessor's Office for their hard work during this year's protest season.

## 2) ADJOURNMENT

**MOTION:** Hudkins moved and Workman seconded to close the Board of Equalization acting upon individual real property valuation protests for 2009. Workman, Schorr, Stevens, Hudkins and Heier voted aye. Motion carried 5-0.



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Dan Nolte  
Lancaster County Clerk

