

**Dakota County Board of Equalization**  
Monday, July 12, 2018, at 9:00 a.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 9:00 a.m. with the Pledge of Allegiance. Present were K. Rohde, Hohenstein, and Gomez. Absent: B. Rohde and Love. Also present were Kim Watson, County Attorney, Jeff Curry, Assessor, Ron Elliot, Jamison McShane and Aaron Wilson - Tax Valuation, Inc Appraiser's and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

A current copy of the <i>Open Meetings Act</i> is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.
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*The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.*

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
  - a. Approval of the previous minutes – July 2, 2018
2. NEW BUSINESS
  - a. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
  - b. Donna Dean Lovell appealing homestead exemption rejection and requesting a deadline extension be granted (deadline 7/2/18).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member K. Rohde, to excuse Board Members B. Rohde and Love from today's meeting. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member K. Rohde, to approve the minutes of July 2, 2018. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- yes. UNANIMOUS MOTION CARRIED.

Donna Dean Lovell presented her appeal to extend the deadline for her to file a homestead exemption. Chair K. Rohde moved, seconded by Board Member Hohenstein, to approve an extension of the deadline for Ms. Lovell to file a homestead exemption. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- absent, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde stated the Board would review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew.

Chair K. Rohde stated he would allow 3 minutes of testimony from the residents in attendance:

1. McManigal Trust, parcel numbers 220070334 and 220070776 – Mr. McManigal stated he has been paying taxes on 1.4 acres of land that he believes he does not have use of. The board suggested he have it surveyed and also talk with the City of South Sioux City regarding the zoning and survey information from the College Center.
2. Abbe, parcel number 220070296 – Mr. Abbe felt his home was over-valued (no supporting data).
3. Voss, parcel numbers 220199086 and 220044457 – Mr. Voss presented research on comparable properties. The data will be reviewed.
4. Bergstrom, 1503 Bennett Avenue, South Sioux City, stated they failed to file a Property Valuation Protest. The Board stated they could not extend the deadline.
5. Groetken, parcel number 220132623 – board reviewed the referee's recommendation with Mr. Groetken.

The Board reviewed property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee. County Attorney Watson left the meeting at 11:30 a.m. Chair K. Rohde recessed the meeting at 12 Noon. Chair K. Rohde reconvened the meeting at 1:02 p.m. Those in attendance were Chair K. Rohde,

Board Members Hohenstein and Gomez, Jeff Curry, Assessor and Tax Valuation, Inc. appraisers Ron Elliot, Jamison McShane and Aaron Wilson and Joan Spencer as secretary. Attorney Watson joined the meeting at 2:30 p.m.

Chair K. Rohde moved, seconded by Board Member Hohenstein, to accept the referee recommendation and set the value on the following parcels except for parcel numbers 220088748, 220199086, 220044457 and 220057427 which will be further reviewed:

<b>PARCEL #</b>	<b>OWNER LAST NAME</b>	<b>2018 VALUATION</b>	<b>REFEREE/BOARD</b>
220127034	HAYES	15,220	9,505
220070334	MC MANIGAL TRUST	180,475	180,475
220070776	MC MANIGAL TRUST	63,700	63,700
220077541	STOWE	132,905	132,905
220047790	MILLER, REVOCABLE TRUST	139,455	139,455
220013977	ROSE	349,100	349,100
220273752	ROSE	149,185	149,185
220161534	VIRAMONTES	191,850	191,850
220085064	KUBIK	126,580	117,755
220045968	MORENO	78,235	78,235
220179816	COENEN	6,380	6,380
220004587	WEBB	99,865	99,865
220059624	YOUNG	137,865	137,865
220048517	BEISWENGER	106,530	106,530
220198993	ALI	186,435	186,435
220008116	LANE	245,085	245,085
220011346	HAASE	134,165	132,055
220067325	GATZEMEYER	165,870	165,870
220084386	OERMAN	141,560	141,560
220146624	ROGERS	145,240	145,240
220123527	LONG	191,040	191,040
220041121	WILTGEN	84,095	84,095
220199671	RAMOS-RAMIREZ & AGANE A	3,225	3,225
220001405	ROHAN	108,765	108,765
220049971	MAHR	100,700	100,700
220000948	HUNN	73,585	73,585
220091404	ALLISON	167,165	167,165
220205353	BUTTERMORE	331,240	331,240
220015066	BALL	74,845	66,005
220014965	BALL	51,965	51,965
220177341	BOUVILOM	196,845	196,845
220154805	DONNELLY	195,175	195,175
220009171	SAHAGUN	70,925	70,925
220053154	RAMIREZ DIAZ & GABRIELA	99,850	99,850
220006784	VONGSIPRASOME	194,240	194,240
220029423	OUELLETTE	39,670	34,685
220055181	BORTSCHELLER	185,545	151,440
220014647	BORTSCHELLER	113,810	113,810
220152969	BORTSCHELLER	285,990	285,990
220012539	LUTT, TRUSTEE	73,110	73,110
220013020	IVERS, INC.	234,280	234,280
220013438	MULLEN	82,525	82,524
220012423	MUNOZ	121,315	121,315
220177163	FOSTER	138,350	138,350
220070296	ABBE	89,105	89,105
220074305	RAYNOR	129,330	129,330

220273753	PARRISH	176,405	174,365
220015139	PARRISH	262,460	262,460
220132623	GROETKEN	326,800	275,000
220013411	MARQUIS	102,160	102,160
220012911	NEAL	120,395	120,395
220076227	STARKS	106,110	106,110
220076618	STOOS	179,505	167,390
220153043	MEIER	249,325	249,325
220009511	COLTON	104,250	104,250
220054142	BELLER	184,405	163,410
220198691	BLIGH	267,955	267,955
220056102	LIAS & DEANNA HAUKAP	130,960	130,960
<b>PARCEL</b>	<b>OWNER LAST NAME</b>	<b>2018 VALUATION</b>	<b>BOARD/REFEREE</b>
220141894	HANDY, L.C.	2,274,110	1,801,045
220025665	PERPETUAL PROPERTIES, LLC	1,295,875	1,295,875
220012873	VANDER WOUDE	95,560	95,560
220015236	BAILEY	334,655	295,090
220175357	NAVARRO	28,250	17,000
220196869	LAIRD	165,175	165,175
220153361	NELSON	183,855	183,855
220057133	BOUSQUET	166,885	146,670
220073783	KRAMPER, TRUSTEES	212,070	212,070
220070393	KRAMPER, TRUSTEES	156,320	156,320
220042969	ERICKSON	138,535	138,535
220031398	JENSEN	56,390	56,390
220072272	ENSMINGER	149,735	149,735
220136904	MURPHY & DONALD CLAYTON	185,985	185,985
220056498	COVENANT PROPERTIES, LLC	450,710	450,710
220274007	ROYALTY	251,455	216,755
220051097	GILSTER	228,825	200,000
220011125	GILL	126,830	112,000
220145202	GOTCH	241,265	241,265
220172072	WATKINS	189,455	189,455
220069336	VOGT	105,330	77,380
220075522	JENSEN	134,865	134,865
220160236	NIELSEN	148,150	140,000
220042209	RODRIGUEZ PALLETS, INC	280,560	280,560
220053529	VIERS	141,460	141,460
220071330	BOUSQUET	34,580	34,580
220084408	BELTZ (TAYLOR)	201,915	74,120
220069301	HEIKES, TRUSTEES	363,835	363,835
220076073	BEERMANN	210,190	210,190
220070962	BERGER	18,990	18,990
220018715	STINGLEY	77,815	77,815
220056188	GESELL	309,540	309,540
220068984	ANDERSON	117,080	117,080
220055416	STAR PRINTING & PUBLISHING	346,815	237,060
220013306	BROYHILL	212,925	212,925
220142238	F & M BANK	290,765	290,765
220092818	BEIER & ASSOCIATES INC	52,775	52,775
220008450	GONSHOROWSKI	98,835	98,835
220008841	MC CULLOCH	86,135	86,135

220166544	LINDGREN	265,215	265,215
220156751	AUTOZONE DEVELOPMENT	666,230	666,230
220205469	WALSH	364,250	364,250
220199132	GEHRING	259,750	259,750
220026173	BOYLE	84,900	84,900
220176663	MALAVONG	221,210	221,210
220027978	DAHL, TRUSTEES	59,485	59,485
220065772	DAHL, TRUSTEES	34,855	34,855
220067791	TWOHIG	180,860	180,860
220013101	STEVENSON	96,970	91,500
220000921	EMMONS	129,140	129,140
220008019	CHANDLER	129,810	104,975
220023255	HARRIS	41,790	25,000
220016429	HARRIS	48,530	38,480
220060320	HARRIS	94,125	94,125
220014752	HARRIS	77,895	77,895
220001014	COLLINS	109,440	109,440
220198888	MURTAUGH, TRUST	248,330	236,160
220022224	EICKHOFF	113,985	113,985
220045259	WILLEMS	101,120	101,120
220058571	HOESING,TR.	141,100	111,080
220002886	BRENNAN	12,710	12,710
<b>PARCEL</b>	<b>OWNER LAST NAME</b>	<b>2018 VALUATION</b>	<b>BOARD/REFEREE</b>
220002967	BRENNAN	16,635	16,635
220117969	BRENNAN	99,675	62,540
220009147	KETTLER	117,505	117,505
220070547	CRYSTAL OIL COMPANY	504,860	465,180
220164649	VARVAIS	386,260	306,190
220156999	GENTRUP	198,185	198,185
220149089	BOYD	294,025	294,025
220077908	FORD	214,935	214,935
220073333	LIEBER, TRUSTEES	76,105	76,105
220073422	LIEBER, TRUSTEES	51,795	31,490
220062706	LIEBER, TRUSTEES	114,870	114,870
220042845	KAMPFE	186,770	186,770
220156794	PETERSEN	192,585	192,585
220204640	BISHOP	84,120	58,360
220177473	DAVIS	196,350	196,350
220142459	WHITE	464,810	406,535
220009198	SILHACEK	57,340	50,000
220070989	MILLER	86,515	86,515
220047154	SWAN	162,360	162,360
220009791	INTHISANE	102,855	93,770
220052115	KENNEDY	160,845	160,845
220012008	PETERS	133,260	133,260
220087636	MASTERS	351,625	351,625
220000530	VITITO	215,780	215,780
220200661	BALKE	148,155	148,155
220030758	BALKE	61,375	61,375
220014159	AMADOR	129,805	129,805
220011796	LANE	70,850	70,850
220074186	JORGENSEN	170,740	170,740

220001731	FUCHSER	132,445	132,445
220154902	KUBIK	204,880	195,000
220042888	MOLINA	164,935	164,935
220166749	RELLER	115,470	115,470
220040184	MEIER	198,620	198,620
220053936	DOWNS	308,210	290,000
220069255	TUYET NHUNG THI VO &	160,455	160,455
220040842	RAGER	63,990	65,000
220043248	MAGANA	159,290	159,290
220127867	SIGATY	123,100	123,100
220009570	SILA	58,985	58,985
220010676	ROBERT A LANE & HUIMIN XING	220,865	220,865
220065578	LYNCH PROPERTIES, INC.	401,010	401,010
220062145	LYNCH PROPERTIES, INC.	303,710	303,710
220014140	YACEVICH	120,515	120,515
220034796	YACEVICH RENTALS, LLC	201,605	201,605
220077754	NORTON	76,990	76,990
220157162	PERFORMANCE PORK LLC	530,930	382,670
220170983	PIES	147,300	147,300
220153213	SHOOK	251,600	251,600
220010870	VONGPHOUTHONE	133,650	133,650
220011427	LANE	121,860	121,860
220011117	KORTHUIS	250,080	250,080
220009104	JORICO RENTALS, LLC	103,855	103,855
220051941	VALDOVINOS	193,470	193,470
220065349	DE LAO	43,140	43,140
220173370	DE LAO	142,680	142,680
220017697	JOHNSON	135,960	135,960
220004013	JENSEN	140,330	119,655
220055408	PITTS	254,805	254,807
220170827	SININGER	175,045	175,045
220089809	KENT	91,290	70,000
<b>PROTEST</b>	<b>OWNER LAST NAME</b>	<b>2018 VALUATION</b>	<b>REFEREE/BOARD</b>
220155453	B & E REAL ESTATE LLC	6,845	6,845
220155550	B & E REAL ESTATE LLC	6,330	6,330
220155615	B & E REAL ESTATE LLC	3,620	3,620
220001413	B & E REAL ESTATE LLC	125,770	56,645
220069530	T-M HOLDINGS, LTD.	683,330	314,155
220070229	T-M HOLDINGS, LTD.	363,520	172,520
220198160	MARTIN	175,695	112,505
220067074	LIEDING	53,945	53,945
220073392	KNIGHT AND DAVE INC	424,855	424,855
220024480	ANDERSON	152,985	138,035
220015228	ANDERSON	41,325	29,400
220011168	ANDERSON	168,150	145,920
220011931	ANDERSON	76,435	76,435
220199639	ANDERSON	58,170	37,745
220017832	ANDERSON	57,655	56,790
220010595	ANDERSON	113,830	78,945
220198748	OLDENBURG	26,925	23,800
220066248	COAN	159,815	159,818
220029598	MARK ALBENESIUS RENTALS, LLC	63,245	55,925

220156158	ALBENESIUS, INC	189,380	189,380
220014744	MARK ALBENESIUS RENTALS, LLC	69,570	61,960
220039933	MARK ALBENESIUS RENTALS, LLC	53,945	49,500
220049424	MARK ALBENESIUS RENTALS, LLC	83,285	83,285
220039569	MARK ALBENESIUS RENTALS, LLC	60,590	60,590
220048304	MARK ALBENESIUS RENTALS, LLC	93,175	93,175
220035377	MARK ALBENESIUS RENTALS, LLC	91,695	91,695
220142165	WEBER	80,725	80,725
220027706	WEBER	52,820	52,820
220004765	WEBER	81,835	81,835
220042357	WEBER	72,215	72,215
220007195	WEBER	100,720	100,720
220079447	MURPHY	180,880	220,000
220065519	PHEN	111,065	111,065
220274091	PEDERSEN	155,645	155,645

No mail, emergency business or public comment.

Chair K. Rohde adjourned the July 12, 2018, Board of Equalization meeting at 2:47 p.m.

County Board of Equalization

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Kevin Rohde, Chair

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Date signed

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Joan Spencer, County Clerk

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Date

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Date entered in book