



Gage Board of Equalization Minutes



Board of Equalization Meeting – July 14, 2021

The Gage County Board of Equalization met on July 14, 2021 at 8:34 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dennis Byars present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Chairman Tiemann announced that a complete copy of the Open Meetings Act is posted at the back of the Board of Supervisors Room.

Motion made by Byars, seconded by Haxby to approve the agenda as presented. Motion carried 6-0.

Motion made by Byars, seconded by Haxby to approve the minutes of the previous meeting as mailed/emailed out. Motion carried 6-0.

No public present for comments and request for future agenda items.

Motion made by Haxby, seconded by Byars to approve tax correction slip # 26. Motion carried 6-0.

Recess until 1:00 p.m. to hear property valuation protests.

Board of Equalization reconvened at 1:07 p.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn and Dennis Byars present, Emily Haxby and Gary Lytle absent. Assessor Patti Milligan and appraisers/referees Darrel Stanard and Lloyd Dickinson also present.

James Ensz spoke on behalf of Hamhocks, Inc., parcel #000807000, questioning the percent of depreciation on remaining buildings that had not been torn down, wanted all to be at 89% of value. The Assessor's recommendation was to lower the valuation from \$531,925.00 to \$265,915.00 and the request was \$156,198.00. Motion made by Byars, seconded by Dorn to accept and approve the Assessor's recommendation of lowering valuation to \$265,915.00. Motion carried 3-2-1 with Byars, Tiemann and Dorn voting aye, Jurgens and Schuller voting nay, and Haxby abstaining as she arrived late to the discussion.

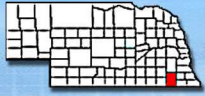
Haxby joined meeting at 1:36 p.m.

Charles Rabstajnek requested his property, parcel #000866100, be reduced from \$299,700.00 down to \$276,210.00. Motion made by Byars, seconded by Jurgens to make no change, leaving the valuation at \$299,700.00. Motion carried 5-1 with Jurgens, Haxby, Tiemann, Dorn and Byars voting aye, and Schuller voting nay.

Elizabeth Shotkoski-Jurgens protested valuation of parcel #005578000, 3.3 acres, saying the house has a bad roof, cracks in concrete, and siding has hail damage. Motion made by Jurgens, seconded by Dorn to make no change, leaving the valuation at \$199,345.00. Motion carried 6-0.

Anthony Chisano protested valuation of parcel #005218101, requesting the valuation be reduced from \$571,955.00 to \$240,504.00, and the Assessor's recommendation was \$461,405.00. Motion made by Jurgens, seconded by Haxby to approve reducing the valuation to \$434,470.00. Motion carried 5-1 with Jurgens, Haxby, Tiemann, Dorn and Byars voting aye, and Schuller voting nay.

Tim & Carla Schuster protested valuation of parcel #013324000, requesting the valuation be reduced from \$396,170.00 to \$247,500.00, and the Assessor's recommendation was \$328,950.00. Motion made by Jurgens, seconded by Schuller to



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approve reducing valuation to requested amount of \$247,500.00. Motion carried 4-2 with Jurgens, Haxby, Schuller and Tiemann voting aye, Byars and Dorn voting nay.

Parcels with proposed changes to valuations were read into the record by Chairman Tiemann as follows (with the exception of numbers 4, 14, and 31, which were previously voted on by separate motions):

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>	<u>Changed to</u>
1.	Brandt, Andrew & Stacey	same	001131000	\$ 232,835	\$ 74,895
2.	Brewer, Kayla R.	same	013877000	\$ 235,820	\$ 226,180
3.	Buhr, Gilbert G.	same	003942000	\$ 697,020	\$ 636,385
4.	Chisano, Anthony & Laura – see separate motion above		005218101		
5.	Corey, Sarah (Graham)	same	012428000	\$ 135,425	\$ 124,645
6.	Cullison, Jeffrey & Sherry	same	011062501	\$ 157,845	\$ 151,500
7.	Evans, Duane & Patricia	same	009419000	\$ 52,430	\$ 45,760
8.	Evans, Duane & Patricia	same	009453000	\$ 48,620	\$ 42,805
9.	Franz, James L.	same	010635505	\$ 25,000	\$ 12,500
10.	Franz, James L.	same	014678200	\$ 291,780	\$ 278,800
11.	Friedman, David & Sharon	same	002803000	\$ 321,170	\$ 318,145
12.	Fritzen, Jeffrey & Kalynn	same	006542105	\$ 446,930	\$ 422,100
13.	Garland, Wesley & Tina	same	013047502	\$ 227,490	\$ 208,580
14.	Hamhocks, Inc. - James Ensz – see separate motion above		000807000		
15.	Hatcliff, Jason & Jaime	same	010558000	\$ 513,080	\$ 438,820
16.	Junker, Jordan J.	same	007516000	\$ 144,500	\$ 72,385
17.	Kezeor, Jeffrey & Jamie	same	013105000	\$ 257,205	\$ 246,295
18.	Kruse, Stetson & Julie	same	006428506	\$ 341,985	\$ 315,030
19.	Stanosheck, James	Lundholm, Jacob	011030000	\$ 124,570	\$ 95,000
20.	Messing, Robert Jr. & VanWinkle, Beth	same	012381000	\$ 409,010	\$ 352,615
21.	Meyer, Alisha & Nicholas	same	012067000	\$ 64,460	\$ 62,070
22.	Morehead, Jeremiah & Corinne	same	002582105	\$ 502,335	\$ 482,665
23.	Nicholson, Gary & Patricia	same	003620000	\$ 212,905	\$ 200,330
24.	Norris Real Estate, LLC	Norris, Tracy	011460000	\$ 275,310	\$ 225,000
25.	Norris Real Estate, LLC	Norris, Tracy	012664000	\$ 70,620	\$ 65,000
26.	Ruskamp, Loren & Elaine	same	000033300	\$ 260,720	\$ 250,210
27.	Saathoff, Shaun & Lorie	same	009790000	\$ 42,815	\$ 28,000
28.	Saltzman, Alvin & Karen	same	010688000	\$ 38,865	\$ 21,920
29.	Sanne, Lisa	same	011818000	\$ 102,095	\$ 94,000
30.	Schmidt, Jody K.	same	012595000	\$ 76,135	\$ 73,005
31.	Schuster, Timothy & Carla – see separate motion above		013324000		
32.	Siems, Kerry & Joel	same	006482100	\$ 190,640	\$ 177,205
33.	Stephens, Patrick & Sherri	same	012508000	\$ 27,825	\$ 23,000
34.	Vrbka, Johnny	same	004531200	\$ 192,050	\$ 173,850
35.	Waldo, Max	same	002135000	\$ 73,810	\$ 52,585
36.	Woodyard, John	same	012848000	\$ 38,925	\$ 20,000

Jurgens left meeting at 3:06 p.m. during the reading of the changes.



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Motion made by Dorn, seconded by Schuller to approve changes 1 through 36 as read, with the exception of numbers 4, 14 and 31, which were voted on by separate motions. Motion carried 5-0.

Parcels proposed to have no change to the current valuation were read into the record by Tiemann as follows (with the exception of numbers 12 and 28, which were previously voted on by separate motions):

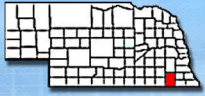
<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
1.	Beatrice Hospitality, LLC		013184702	\$ 5,287,755
2.	Busboom, Wayne & Patricia	same	010402100	\$ 269,095
3.	Bussard, Justin J.	same	012134000	\$ 97,135
4.	Carel, Joaquin R.	same	011274000	\$ 83,350
5.	Exmark Manufacturing Co., Inc.		011634502	\$ 4,195,155
6.	Exmark Manufacturing Co., Inc.		011634504	\$ 8,838,660
7.	Toro Company		011634501	\$ 1,851,045
8.	Toro Company		011634503	\$ 849,010
9.	Gobber, Les	same	013933000	\$ 101,370
10.	Haake, Terry & Vickie Blackburn Haake	same	015080000	\$ 139,120
11.	Hertzel, Justin & Stephanie	same	004463800	\$ 198,405
12.	Shotkoski-Jurgens, Elizabeth L. – see separate motion above		005578000	
13.	Jurgens, Roger & Linda	same	009510000	\$ 32,865
14.	Jurgens, Roger & Linda	same	010109000	\$ 38,035
15.	Jurgens, Roger & Linda	same	010112000	\$ 41,445
16.	Jurgens, Roger & Linda	same	010889000	\$ 54,715
17.	Jurgens, Roger & Linda	same	011034000	\$ 112,655
18.	Jurgens, Roger & Linda	same	012165000	\$ 78,535
19.	Jurgens, Roger & Linda	same	012803000	\$ 41,115
20.	Jurgens, Roger & Linda	same	012841000	\$ 37,390
21.	Jurgens, Roger & Linda	same	013822000	\$ 43,885
22.	Jurgens, Roger & Linda	same	013890000	\$ 42,385
23.	Kastanek, Brock & Jennifer	same	004593500	\$ 370,830
24.	Ketelsen, Jeffrey & Heather	same	004503200	\$ 478,985
25.	Koch, Nicholas & Rachele	same	003552000	\$ 188,990
26.	Lieneman, Larry	same	008744000	\$ 78,215
27.	Matloch, Kimberly	same	012844000	\$ 74,230
28.	Rabstajnek, Charles & Cheryl – see separate motion above		000866100	
29.	Rahorst, Casey	same	009457000	\$ 67,825
30.	Redd, Wanda	same	012432000	\$ 149,135
31.	Riekenberg, Brian & Kristin	same	010926000	\$ 175,805
32.	Saltzman, Alvin & Karen	same	010660000	\$ 115,485
33.	Tekolste, Taylor & Rodney	same	003135100	\$ 1,757,865
34.	Trantham, Wayne & Mary	same	013047508	\$ 213,310
35.	Yeck, Marie & Mark	same	008679000	\$ 45,390

Motion made by Dorn, seconded by Haxby to approve the list of no changes 1 through 35 as read with the exception of numbers 12 and 28, which were previously voted on by separate motions. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 3:19 p.m. until July 28, 2021.

/s/ Dawn Hill
Dawn Hill
Gage County Clerk

/s/ Erich Tiemann
Erich Tiemann, Chairman
Gage County Board of Equalization



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I, Dawn Hill, County Clerk of Gage County, do hereby certify that the above records are true and accurate to the best of my knowledge.

Witness my hand and official seal this 14th day of July, 2021.

(SEAL)

/s/ Dawn Hill

Dawn Hill

Gage County Clerk