

BE FILED WITH THE COUNTY CLERK

# Property Valuation Protest

## and Report of County Board of Equalization Action

FORM 422

All attachments to this protest must be filed in triplicate  
Read instructions on reverse side

County Name Boone

<b>NAME AND MAILING ADDRESS OF PERSON FILING PROTEST</b>		Protest Number	Filed
Name <u>Tom Johnson</u>		#9	6-27-2006
Street or Other Mailing Address <u>Box 525</u>		Protested Valuation <u>20 AB</u>	Requested Valuation
City, Town, or Post Office <u>Albia</u>	State <u>IA</u>	Land \$ <del>5270</del>	Land \$ <u>63600</u>
Property Identification Number <u>26620</u>	Zip Code <u>68620</u>	Buildings \$ <u>173200</u>	Buildings \$
Telephone Number <u>(402) 395-2742</u>		Total Land and Buildings \$ <u>240</u>	Total Land and Buildings \$ <u>240</u>
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description <u>Sully 5 1/2 NW 1/4 25-22-8</u> <u>240 acres</u>		Personal Property \$	Personal Property \$
		Reasons for requested valuation change (attach additional pages if needed): <u>See attached sheet.</u>	

sign here

Tom Johnson  
Signature of Person Filing Protest

6/27/06  
Date

Assessor's Recommendation	Referee's Recommendation (if Applicable)
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No change - Value equals other land in same class & area -  
Ratio + Value are in accordance with the law

### Decision of County Board of Equalization for Assessment Year 20 06

Basis for Action Taken (County Board of Equalization Chairperson)

Co Bd. decided to lower 49 in this area and this parcel to \$30000 per Acre, and we'll appeal the assessors value to TERC, as we feel the value is too high compared to our neighboring counties

Land \$
Buildings \$
Total Land and Buildings \$
Personal Property \$

Check One:

If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form.

Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

[Signature]  
Signature of County Board Chairperson

7-24-06  
Date

### County Clerk Certification

Date Protest was Heard <u>7-17-06</u>	Date of Decision <u>7-24-06</u>	Date Notice of Decision Mailed to Protestor <u>7-25-06</u>
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The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on \_\_\_\_\_, 20\_\_\_\_.

[Signature]  
Signature of County Clerk

7-24-06  
Date

AUG - 7 2006

Authorization by Section 77-1502

COUNTY BOARD OF EQUALIZATION - White Copy

ASSESSOR - Canary Copy

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Nebraska Department of Revenue  
Form No. 96-199-00 Rev. 12-2005

TA

**EXHIBIT**

2006 Equal.

248

8/9/06 2pp.

June 27, 2006

4 G Land Value Increased \$90/acre in Area 2 Sandhills

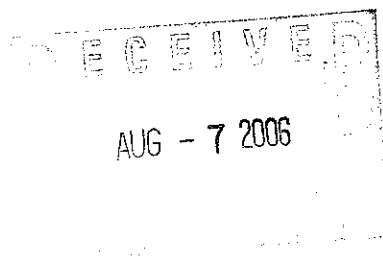
Class 4G1-3G 3G1 and 4G Valentine

All the same 3G1 raised on \$10/acre

2 Comparisons used, one 480 acres and one of 25 acres taken from a sale of 158 acres

Fraction of NE  $\frac{1}{4}$ , 18-22-8 which was CRP land with irrigation well & head. Not comparable land. You can't ranch 25 acres or 480 acres of land, compared to 19,000 acres assessor quoted. Wheeler County 4G Valentine sand is assessed at \$265 with comparable sales of 4,000 acres ranch. Area 2 in Antelope County is also assessed at \$265. Both of these areas have Valentine sand land.

We can live with \$265 but not with \$325 assessed value.



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