



**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number**  
**2018-40**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name TODD/ROBERT K & LINDA M			Land \$130,554.00
Street or Other Mailing Address 23511 HARRISON ST			Buildings \$359,428.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-0000	Outbuildings \$0.00
Parcel Number 010533699	Real Property Description TAX LOT 3 15-14-10 (38.23 AC)~		Total Land and Buildings \$489,982.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
The taxpayer improvements increased in part to well/septic/electric cost increase from last year. The Assessor has had a 900sf hay shed listed on the improvements for many years. Removed 2890 for hay shed.	Land \$130,554.00
	Buildings \$356,538.00
	Outbuildings \$0.00
	Total Land and Buildings \$487,092.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$106,454.00
	Buildings \$356,538.00
	Outbuildings \$0.00
	Total Land and Buildings \$462,992.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R Kelly*

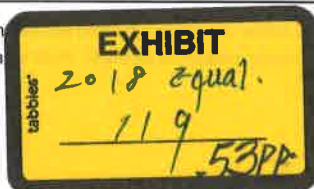
Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

Date the protest was heard Friday, June 29, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the value, is maintained in the Assessor's Office in electronic or paper form. The minutes of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. The minutes of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

Protest Number

**2018-61**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name LAUGHLIN/JEAN BLUNT			Land \$645,528.00
Street or Other Mailing Address 3317 S 44TH ST			Buildings \$71,129.00
City, Town, or Post Office OMAHA	State NE	ZIP Code 68105-	Outbuildings \$3,302.00
Parcel Number 010421645	Real Property Description SE1/4 7-12-11 (157.11 AC)		Total Land and Buildings \$719,959.00

Referee's Recommendation	Referee's Valuation
Adjust land size of farm site based upon equalization comparisons with 19210 Hwy 31 & 19449 Sack Road. Remove portable bldg. value which is owned by the renter	Land \$607,680.00
	Buildings \$71,129.00
	Outbuildings \$2,911.00
	Total Land and Buildings \$681,720.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$583,580.00
	Buildings \$71,129.00
	Outbuildings \$2,911.00
	Total Land and Buildings \$657,620.00

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*David R. Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Friday, June 29, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-69**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>	
Name L & L TIMM FARMS INC		Land	\$110,938.00
Street or Other Mailing Address 17402 S 180TH ST		Buildings	\$160,950.00
City, Town, or Post Office SPRINGFIELD	State NE	Outbuildings	\$61,464.00
	ZIP Code 68059-0000	Total Land and Buildings	\$333,352.00
Parcel Number 010431985	Real Property Description E1/2 SE1/4 SE1/4 29-13-11 (19.11 AC)		

<b>Referee's Recommendation</b>		<b>Referee's Valuation</b>	
Tax payer presents a valid point that adjacent counties are not assessed equally with Sarpy county. Terc has made a recent ruling which has come to our attention. After hearing was conducted & intially reviewed. The decision states, equalization with adjoining counties is not valid. Tax payer may want to look at appealing equalization to TERC.		Land	\$110,938.00
		Buildings	\$160,950.00
		Outbuildings	\$61,464.00
		Total Land and Buildings	\$333,352.00

<b>Board of Equalization Final Determination*</b>		<b>Board's Final Valuation</b>	
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.		Land	\$86,838.00
		Buildings	\$160,950.00
		Outbuildings	\$61,464.00
		Total Land and Buildings	\$309,252.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**

**2018-70**

**Name and Mailing Address of Person Filing Protest**

Name  
 TIMM/LARRY M

Street or Other Mailing Address  
 17402 S 180TH ST

City, Town, or Post Office  
 SPRINGFIELD

State  
 NE

ZIP Code  
 68059-0000

**Assessor's Valuation**

Land  
 \$933,354.00

Buildings  
 \$62,881.00

Outbuildings  
 \$129,771.00

Total Land and Buildings  
 \$1,126,006.00

Parcel Number  
 010391975

Real Property Description  
 SE1/4, EX OSAGE CORNERS & ROW, 15-13-11 (154.42 AC)  
 (ROLL 011240970)

**Referee's Recommendation**

Tax payer presents a valid point that adjacent counties are not assessed equally with Sarpy county. Terc has made a recent ruling which has come to our attention. After hearing was conducted & intially reviewed. The decision states, equalization with adjoining counties is not valid. Tax payer may want to look at appealing equalization to TERC. Outbuilding was not changed.

**Referee's Valuation**

Land  
 \$933,354.00

Buildings  
 \$62,881.00

Outbuildings  
 \$128,022.00

Total Land and Buildings  
 \$1,124,257.00

**Board of Equalization Final Determination\***

The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.

**Board's Final Valuation**

Land  
 \$917,394.00

Buildings  
 \$62,881.00

Outbuildings  
 \$128,022.00

Total Land and Buildings  
 \$1,108,297.00

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*David R Kelly*

Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

Date the protest was heard  
 Friday, June 29, 2018

Date of the decision  
 Tuesday, July 24, 2018

Date notice was mailed to protester  
 Friday, July 27, 2018

The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-71**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name TIMM/MELVIN H			Land \$396,208.00
Street or Other Mailing Address 17402 S 180TH ST			Buildings \$56,411.00
City, Town, or Post Office SPRINGFIELD	State NE	ZIP Code 68059-0000	Outbuildings \$4,453.00
Parcel Number 010381171	Real Property Description N1/2 SW1/4 28-13-11 (79.04 AC)		Total Land and Buildings \$457,072.00

Referee's Recommendation	Referee's Valuation
Tax payer presents a valid point that adjacent counties are not assessed equally with Sarpy county. Terc has made a recent ruling which has come to our attention. After hearing was conducted & intially reviewed. The decision states, equalization with adjoining counties is not valid. Tax payer may want to look at appealing equalization to TERC.	Land \$396,208.00
	Buildings \$56,411.00
	Outbuildings \$4,453.00
	Total Land and Buildings \$457,072.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$372,108.00
	Buildings \$56,411.00
	Outbuildings \$4,453.00
	Total Land and Buildings \$432,972.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Friday, June 29, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-83**

Name and Mailing Address of Person Filing Protest		Assessor's Valuation
Name HABRON/NANCY A & TIMOTHY R		Land \$92,685.00
Street or Other Mailing Address 7705 S 240TH ST		Buildings \$216,936.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-
Parcel Number 010431934	Real Property Description TAX LOTS 2A, 6A2 & 7B 15-14-10 (25.13 AC)	Outbuildings \$0.00
		Total Land and Buildings \$309,621.00

Referee's Recommendation	Referee's Valuation
After review of the property record and the evidence provided by the protester, I agree with the Assessor and recommend no change to the current valuation. The Dwelling is list at 1664 sf due to external measurements. Limited comparable data available. Recommend no change of value	Land \$92,685.00
	Buildings \$216,936.00
	Outbuildings \$0.00
	Total Land and Buildings \$309,621.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$68,585.00
	Buildings \$216,936.00
	Outbuildings \$0.00
	Total Land and Buildings \$285,521.00

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*David R Kelly*

Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

Date the protest was heard Friday, June 29, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

Protest Number  
**2018-104**

Name and Mailing Address of Person Filing Protest		Assessor's Valuation
Name STOTT/KAREN M & GARY		Land \$107,432.00
Street or Other Mailing Address 9107 CAPEHART RD		Buildings \$158,058.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68046-0000
		Outbuildings \$0.00
Parcel Number 010973109	Real Property Description TAX LOTS 4B, 5B & B 10-13-12 (24.06 AC)	Total Land and Buildings \$265,490.00

Referee's Recommendation	Referee's Valuation
After review of the property record and the evidence provided by the protester, I agree with the Assessor and recommend no change to the current valuation. Taxpayer did not present sufficient evidence to warrant a change in value.	Land \$107,432.00
	Buildings \$158,058.00
	Outbuildings \$0.00
	Total Land and Buildings \$265,490.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$83,332.00
	Buildings \$158,058.00
	Outbuildings \$0.00
	Total Land and Buildings \$241,390.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Friday, June 29, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

Protest Number

**2018-111**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name GRECO/FRANCISCO		Land \$55,585.00
Street or Other Mailing Address 12510 S 124TH AVE		Buildings \$226,634.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68046-0000
		Outbuildings \$18,993.00
Parcel Number 010404864	Real Property Description TAX LOT 4 6-13-12 (5 AC)	Total Land and Buildings \$301,212.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Owner submitted pictures of interior and exterior problems. House is still in fair condition same as last year. The depreciation on the house last year was 41% used that amount for this year.	Land \$55,585.00
	Buildings \$184,153.00
	Outbuildings \$18,993.00
	Total Land and Buildings \$258,731.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$31,485.00
	Buildings \$184,153.00
	Outbuildings \$18,993.00
	Total Land and Buildings \$234,631.00

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*David Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Monday, July 2, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number**  
**2018-149**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name CONLEY/COLIN H & COLLEEN H		Land \$202,502.00
Street or Other Mailing Address 724 3RD AVE SW		Buildings \$1,000,075.00
City, Town, or Post Office JAMESTOWN	State ND	ZIP Code 58401
Outbuildings \$129,173.00		
Parcel Number 010397426	Real Property Description TAX LOT 20 14-13-10 (28 AC)	Total Land and Buildings \$1,331,750.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
<p>The tax payer requested that the referee contact Shannon Zimmerman (realtor with Berkshire Hathaway) in regards to this property. The realtor indicated that they had the property for sale for over 2-2.5 years and had little to no interest. She indicated they tried listing the house for \$800,000 and the land for \$400,000 and still had no interest. She also indicated the house is dated and that the KOA camp ground to the north and gravel county road/drive are not desirable for a property of this value. After visiting with the realtor, the land remained at \$202,500, house was reduced to \$750,000 and out buildings to \$95,000 for an overall value of \$1,047,502. This is still higher than the realtor thought the property might sell for.</p>	Land \$202,502.00
	Buildings \$750,000.00
	Outbuildings \$95,000.00
	Total Land and Buildings \$1,047,502.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
<p>The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.</p>	Land \$182,472.00
	Buildings \$750,000.00
	Outbuildings \$95,000.00
	Total Land and Buildings \$1,027,472.00

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*David Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Tuesday, July 3, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sарy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number**  
**2018-170**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name OLOFF/TRENT			Land \$140,306.00
Street or Other Mailing Address 1801 PINECREST RD			Buildings \$79,139.00
City, Town, or Post Office BELLEVUE	State NE	ZIP Code 68123-	Outbuildings \$40,977.00
Parcel Number 010609555	Real Property Description NE1/4 NW1/4 & TAX LOT 7 27-13-13 (51.26 AC)~		Total Land and Buildings \$260,422.00

Referee's Recommendation	Referee's Valuation
After review of the property record and the evidence provided by the protester, I agree with the Assessor and recommend no change to the current valuation. Taxpayer present two equalization comps to review for outbuildings, the Assessor's value appears reasonable.	Land \$140,306.00
	Buildings \$79,139.00
	Outbuildings \$40,977.00
	Total Land and Buildings \$260,422.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$116,206.00
	Buildings \$79,139.00
	Outbuildings \$40,977.00
	Total Land and Buildings \$236,322.00

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*David R Kelly*

Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

Date the protest was heard Tuesday, July 3, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-183**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name WHITE/PHILIP F & MARY BRIDGET		Land \$128,231.00
Street or Other Mailing Address 16612 S 111TH ST		Buildings \$367,231.00
City, Town, or Post Office SPRINGFIELD	State NE	ZIP Code 68059-0000
		Outbuildings \$0.00
Parcel Number 011078197	Real Property Description TAX LOT K 29-13-12 (19.96 AC)	Total Land and Buildings \$495,462.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
<p>The tax payer requested this property be compared to the property to the north which is valued at 418,890. After accounting for this property having an older house and the assessor card reflecting little to no finished basement, as well as the subject having a good+/average rating and the neighboring property having a good/average rating, the sq/ft above ground values indicated for the two properties is considered reasonable. The tax payer expressed about a quarry being located within sight of the property, however, no reliable market data is available indicating a decrease in value for this concern.</p>	Land \$128,231.00
	Buildings \$367,231.00
	Outbuildings \$0.00
	Total Land and Buildings \$495,462.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
<p>The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.</p>	Land \$104,131.00
	Buildings \$367,231.00
	Outbuildings \$0.00
	Total Land and Buildings \$471,362.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Monday, July 9, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-196**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name KRACHER/JEANNINE		Land \$137,936.00
Street or Other Mailing Address 522 W LINCOLN ST #102		Buildings \$113,729.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68046-
		Outbuildings \$0.00
Parcel Number 010973125	Real Property Description TAX LOTS 4D & 6 10-13-12 (26.47 AC)	Total Land and Buildings \$251,665.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
The tax payer provided insufficient evidence to support any change in valuation for this property.	Land \$137,936.00
	Buildings \$113,729.00
	Outbuildings \$0.00
	Total Land and Buildings \$251,665.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$113,836.00
	Buildings \$113,729.00
	Outbuildings \$0.00
	Total Land and Buildings \$227,565.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Friday, July 6, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**

**2018-212**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name BURKE/MAXINE			Land \$135,262.00
Street or Other Mailing Address 8607 S 216TH ST			Buildings \$126,342.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-0000	Outbuildings \$2,623.00
Parcel Number 010408126	Real Property Description TAXLOTS 2 EXC N 343 FT TOGETHER WITH TAXLOT 4 24-14-10 (21.61 AC)		Total Land and Buildings \$264,227.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Tax payer indicated house has had little to no updating. In considering parcels #011040092 and #010976981-these properties have ranch style homes, with building dates of 1981 and 1980 and ratings of average/good and average/average +. The house on this property has a rating of average/average and a building date in the 1930's. An additional 10% depreciation seems reasonable and the older outbuildings would most likely be considered a detriment to the property.	Land \$135,262.00
	Buildings \$105,642.00
	Outbuildings \$0.00
	Total Land and Buildings \$240,904.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$111,162.00
	Buildings \$105,642.00
	Outbuildings \$0.00
	Total Land and Buildings \$216,804.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number**  
**2018-238**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name KOTERA II/JAMES C			Land \$137,803.00
Street or Other Mailing Address 17707 S 228TH ST			Buildings \$282,409.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-0000	Outbuildings \$0.00
Parcel Number 011209887	Real Property Description TAX LOT 4 35-13-10 (18.37 AC)		Total Land and Buildings \$420,212.00

Referee's Recommendation	Referee's Valuation
Reviewed the subject property, properties submitted by protester and assessor information. Insufficient evidence was provided to support any change in the valuation of this parcel. Comp 010398716 has CRP acres. Comp #010398732 has two older houses and agland, that when the soils class values applied by the assessor is compared to the subject's, the same values are applied equally on both properties.	Land \$137,803.00
	Buildings \$282,409.00
	Outbuildings \$0.00
	Total Land and Buildings \$420,212.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$113,703.00
	Buildings \$282,409.00
	Outbuildings \$0.00
	Total Land and Buildings \$396,112.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Friday, July 6, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-241**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name ISKE/KATHERINE A			Land \$417,108.00
Street or Other Mailing Address 13005 S 192ND ST			Buildings \$201,127.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-0000	Outbuildings \$16,122.00
Parcel Number 010399569	Real Property Description N1/2 NW1/4, EX 4.08 AC RD, 8-13-11 (69.29 AC)		Total Land and Buildings \$634,357.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
The referee reviewed the property, however, the tax paper provided insufficient evidence to support any change to the valuations assigned to this property.	Land \$417,108.00
	Buildings \$201,127.00
	Outbuildings \$16,122.00
	Total Land and Buildings \$634,357.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$393,008.00
	Buildings \$201,127.00
	Outbuildings \$16,122.00
	Total Land and Buildings \$610,257.00

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Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Friday, July 6, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

Protest Number  
**2018-243**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name VOLPERT/JOSEPH M & MARJORIE M			Land \$113,477.00
Street or Other Mailing Address 15288 S 57TH ST			Buildings \$278,287.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68133-2751	Outbuildings \$25,207.00
Parcel Number 011579495	Real Property Description LOT 6 LAPKE'S SECOND ADDITION (5.15 AC)		Total Land and Buildings \$416,971.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
After review of the property record and the evidence provided by the protester, I agree with the Assessor and recommend no change to the current valuation.	Land \$113,477.00
	Buildings \$278,287.00
	Outbuildings \$25,207.00
	Total Land and Buildings \$416,971.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$79,202.00
	Buildings \$278,287.00
	Outbuildings \$25,207.00
	Total Land and Buildings \$382,696.00

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*David Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

Protest Number

**2018-252**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name CARLSON/KEVIN			Land \$22,792.00
Street or Other Mailing Address 6108 CEDARDALE RD			Buildings \$168,395.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68133-	Outbuildings \$0.00
Parcel Number 011136804	Real Property Description TAX LOT 10B2 36-14-12 (.56 AC)		Total Land and Buildings \$191,187.00

Referee's Recommendation	Referee's Valuation
Reviewed comparable sales (per request of tax payer). Sale #2 shows average+ and average ratings and sale #3 shows average+ and average+ ratings (quality/condition). In comparing the two sales, sale #2 indicates an improvement sq/ft value of \$72.28 per sq/ft and sale #3 indicates an improvement sq/ft value of \$79.18 (\$6.90 sq/ft is indicated for the difference in average and average+). With the subject's house having an average/average rating, a \$65.38 per sq/ft seems applicable.	Land \$22,792.00
	Buildings \$154,166.00
	Outbuildings \$0.00
	Total Land and Buildings \$176,958.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$9,296.00
	Buildings \$154,166.00
	Outbuildings \$0.00
	Total Land and Buildings \$163,462.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R. Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number**  
**2018-256**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name VINDUSKA/JEAN G & MARCEL J			Land \$303,306.00
Street or Other Mailing Address 19506 S HWY 31			Buildings \$223,999.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-	Outbuildings \$10,932.00
Parcel Number 010420711	Real Property Description SE1/4 2-12-10 (148.69 AC)		Total Land and Buildings \$538,237.00

Referee's Recommendation	Referee's Valuation
Tax payer provided information that acres classified as GRT2 have been changed to waste acres (was \$44,485 for GRT2 acres) in the past. After adjustment on 56.77 acres was made to \$150 per acre (\$8,515.50 is indicated for GRT2 acres). Site acres were not given any adjustment.	Land \$267,337.00
	Buildings \$223,999.00
	Outbuildings \$10,932.00
	Total Land and Buildings \$502,268.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$247,307.00
	Buildings \$223,999.00
	Outbuildings \$10,932.00
	Total Land and Buildings \$482,238.00

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*David R Kelly*

Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

Date the protest was heard Friday, July 6, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

Protest Number  
**2018-261**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name DALY/PHILLIP & LEIGH			Land \$106,890.00
Street or Other Mailing Address 23107 SHILOH DR			Buildings \$650,817.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-	Outbuildings \$0.00
Parcel Number 011591846	Real Property Description LOT 3 EQUESTRIAN RIDGE ESTATES II (3.49 AC)~		Total Land and Buildings \$757,707.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
The tax payer provided a picture showing no finished basement. The referee reviewed the property card for this proeprty and the assessor appears to not be assigning any valuations towards a finished basement. The assessor may want to revisit the property and make a new inspection. No sufficient evidence was provided to support any change in the valuations of this property.	Land \$106,890.00
	Buildings \$650,817.00
	Outbuildings \$0.00
	Total Land and Buildings \$757,707.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$46,390.00
	Buildings \$650,817.00
	Outbuildings \$0.00
	Total Land and Buildings \$697,207.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Monday, July 9, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number  
2018-273**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name AULT/BRIAN J & SHELLIE K			Land \$70,752.00
Street or Other Mailing Address 6741 RUSSELL EMMETT CT			Buildings \$393,634.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68133-	Outbuildings \$0.00
Parcel Number 011589784	Real Property Description LOT 7 CAINCREST (5.23 AC)		Total Land and Buildings \$464,386.00

Referee's Recommendation	Referee's Valuation
Reviewed the parcels neighboring the property (per request of tax payer). The per sq/ft values of these parcels ranged from a low of \$109.51 per sq/ft for above ground living area (assigned value of the house divided by the sq/ft of the above ground floor area) to a high of \$201 per sq/ft. The high was a house with mostly finished basement and the low was an older house with some finished basement area. While the subject indicates no finished basement, it also indicates a sq/ft value of \$123.40 per sq/ft for above ground living area. No reliable adjustment in value is able to be arrived at in comparing with these properties.	Land \$70,752.00
	Buildings \$393,634.00
	Outbuildings \$0.00
	Total Land and Buildings \$464,386.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$38,477.00
	Buildings \$393,634.00
	Outbuildings \$0.00
	Total Land and Buildings \$432,111.00

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*Dana R Kelly*

Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

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**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number**  
**2018-277**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name PENKE/RANDY			Land \$108,595.00
Street or Other Mailing Address 16203 S 87TH ST			Buildings \$353,429.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68046-4660	Outbuildings \$25,415.00
Parcel Number 011133341	Real Property Description TAX LOT 6B 22-13-12 (19.31 AC)		Total Land and Buildings \$487,439.00

Referee's Recommendation	Referee's Valuation
Tax payer provided no evidence to support any change in the valuations applied to this property.	Land \$108,595.00
	Buildings \$353,429.00
	Outbuildings \$25,415.00
	Total Land and Buildings \$487,439.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$84,495.00
	Buildings \$353,429.00
	Outbuildings \$25,415.00
	Total Land and Buildings \$463,339.00

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*David R. Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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**Sарy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-286**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name STOVALL 6 LLC			Land \$407,617.00
Street or Other Mailing Address 15510 FAIRVIEW RD			Buildings \$102,117.00
City, Town, or Post Office SPRINGFIELD	State NE	ZIP Code 68059-	Outbuildings \$640.00
Parcel Number 010392602	Real Property Description W1/2 SW1/4 11-13-11 (78.95 AC)		Total Land and Buildings \$510,374.00

Referee's Recommendation	Referee's Valuation
The tax payer provided no evidence to support a change in the valuation of this property.	Land \$407,617.00
	Buildings \$102,117.00
	Outbuildings \$640.00
	Total Land and Buildings \$510,374.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$391,657.00
	Buildings \$102,117.00
	Outbuildings \$640.00
	Total Land and Buildings \$494,414.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R. Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sарy.com/boe](http://www.sарy.com/boe).

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-289**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name REINEKE/RICHARD W & MARY K			Land \$176,153.00
Street or Other Mailing Address 20750 S 176TH			Buildings \$696,935.00
City, Town, or Post Office SPRINGFIELD	State NE	ZIP Code 68059-0000	Outbuildings \$22,532.00
Parcel Number 010460519	Real Property Description PT NW1/4 SW1/4 & PT W1/2 NE1/4 SW1/4 9-12-11 (56.05 AC)		Total Land and Buildings \$895,620.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
The tax payer requested adjustments to all land values and would like the assessor to remeasure and account for site acre size for next year. The only adjustment made was adjusting taking the GRT2 acres of 36.03 and applying a value of \$150 per acre (\$5,404.5) and removing a value of \$1,077.81 per acre (approx \$38,833.5).	Land \$142,725.00
	Buildings \$696,935.00
	Outbuildings \$22,532.00
	Total Land and Buildings \$862,192.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$118,625.00
	Buildings \$696,935.00
	Outbuildings \$22,532.00
	Total Land and Buildings \$838,092.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Monday, July 9, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-317**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name BOLLING/DENISE M & DWAYNE R			Land \$155,551.00
Street or Other Mailing Address 13502 S 72ND ST			Buildings \$170,595.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68046-	Outbuildings \$0.00
Parcel Number 011254629	Real Property Description TAX LOT 6 11-13-12 (20.09 AC)		Total Land and Buildings \$326,146.00

Referee's Recommendation	Referee's Valuation
Referee reviewed information presented by the tax payer. The tax payer provided insufficient evidence to make most adjustments requested (pictures of house, comp sales, etc), however, the car port is considered personal property and a negative adjustment of \$6,541 is applied to the building improvements. Land values were not changed.	Land \$155,551.00
	Buildings \$164,054.00
	Outbuildings \$0.00
	Total Land and Buildings \$319,605.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$131,451.00
	Buildings \$164,054.00
	Outbuildings \$0.00
	Total Land and Buildings \$295,505.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David Kelly*

Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

Protest Number

**2018-318**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name DAMME/JERRY G			Land \$156,656.00
Street or Other Mailing Address 15591 S 63RD ST			Buildings \$320,582.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68133-	Outbuildings \$42,662.00
Parcel Number 011574105	Real Property Description TAX LOT 5 19-13-13 & TAX LOT 8 24-13-12 (39.90 AC)		Total Land and Buildings \$519,900.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Assessor recommendation	Land \$156,656.00
	Buildings \$320,582.00
	Outbuildings \$41,906.00
	Total Land and Buildings \$519,144.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
<p>The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.</p>	Land \$132,556.00
	Buildings \$320,582.00
	Outbuildings \$41,906.00
	Total Land and Buildings \$495,044.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number**  
**2018-319**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name HESS/JANICE C			Land \$114,642.00
Street or Other Mailing Address 10660 S 180TH ST			Buildings \$110,073.00
City, Town, or Post Office OMAHA	State NE	ZIP Code 68136-0000	Outbuildings \$2,349.00
Parcel Number 010397191	Real Property Description IRREG S 17.78 AC OF THE NE1/4 SE1/4 13-13-10 (17.77 AC)		Total Land and Buildings \$227,064.00

Referee's Recommendation	Referee's Valuation
<p>The referee reviewed this property and considered the property located at 14901 s 204th street. The assessor file indicated they had made an adjustment for the cost to cure items. While the cost to cure sheet submitted by the tax payer indicates a total of \$74,478, the market will tell you that the full amount spent on repairs is hardly ever realized in value, when updating and selling a home (\$31,110 lump sum adjustment made by the assessor office seems reasonable). The sq/ft house value on the neighboring property is indicated for a 1 &amp; 1/2 story home that is 100 years old (according to assessor file). The house on the subject property is a raised ranch style home and not considered comparable.</p>	Land \$114,642.00
	Buildings \$110,073.00
	Outbuildings \$2,349.00
	Total Land and Buildings \$227,064.00

Board of Equalization Final Determination*	Board's Final Valuation
<p>The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.</p>	Land \$90,542.00
	Buildings \$110,073.00
	Outbuildings \$2,349.00
	Total Land and Buildings \$202,964.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R Kelly*

Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-321**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name REINCKE/LUKUS PAUL		Land \$138,120.00
Street or Other Mailing Address 11906 CAPEHART RD		Buildings \$118,506.00
City, Town, or Post Office SPRINGFIELD	State NE	ZIP Code 68059-
		Outbuildings \$6,308.00
Parcel Number 010404686	Real Property Description W 15 AC SW1/4 SW1/4 5-13-12 (14.71 AC)	Total Land and Buildings \$262,934.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Referee reviewed this property and the representative of this property indicated the canopy structure is on skids and can be moved. This is considered personal property and the outbuilding value is adjusted downward \$2,976. No evidence was presented to support any further adjustments.	Land \$138,120.00
	Buildings \$118,506.00
	Outbuildings \$3,332.00
	Total Land and Buildings \$259,958.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$114,020.00
	Buildings \$118,506.00
	Outbuildings \$3,332.00
	Total Land and Buildings \$235,858.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R. Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Tuesday, July 10, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

Protest Number  
**2018-325**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name STEYSKAL JR/STANLEY J			Land \$243,906.00
Street or Other Mailing Address 15506 S 69TH ST			Buildings \$120,634.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68133-0000	Outbuildings \$22,192.00
Parcel Number 010608974	Real Property Description NW1/4 SW1/4 & SW1/4 NW1/4 24-13-12 (80.73 AC)~		Total Land and Buildings \$386,732.00

Referee's Recommendation	Referee's Valuation
The tax payer presented evidence of fire damage and buildings #13 & #14 are no longer present. The \$1,020 value assigned to these out buildings is subtracted from the overall valuation. No other adjustments are made to the valuation of the property.	Land \$243,906.00
	Buildings \$120,634.00
	Outbuildings \$21,172.00
	Total Land and Buildings \$385,712.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$219,806.00
	Buildings \$120,634.00
	Outbuildings \$21,172.00
	Total Land and Buildings \$361,612.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R. Kelly*

Signature of County Board Chairperson


Tuesday, July 24, 2018

Date

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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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		<b>Sarpy County Board of Equalization</b> <b>Final Determination Action</b> For previously filed Form 422		<b>Protest Number</b> <b>2018-342</b>	
<b>Name and Mailing Address of Person Filing Protest</b>				<b>Assessor's Valuation</b>	
Name 1904 FARM LLC				Land \$384,366.00	
Street or Other Mailing Address 15402 S 5TH ST				Buildings \$80,790.00	
City, Town, or Post Office BELLEVUE		State NE	ZIP Code 68123-	Outbuildings \$14,582.00	
Parcel Number 011045361	Real Property Description TAX LOTS 5A & 16A & NE1/4 NW1/4 & N1/2 SE1/4 W OF RD 23-13-13 (92.06 )			Total Land and Buildings \$479,738.00	

<b>Referee's Recommendation</b>		<b>Referee's Valuation</b>	
Property owner requested referee review agland. Referee reviewed assessor card and reviewed with FSA Surety mapping. The proeprty has some drainage issues, however, no evidence is available to make adjustments for drainage. The acres classified as GRT2 were adjsuted to waste acres at \$150 per acre, which was evidenced by information provided to the referee by an earlier tax protest.		Land \$368,573.00	
		Buildings \$80,790.00	
		Outbuildings \$14,582.00	
		Total Land and Buildings \$463,945.00	

<b>Board of Equalization Final Determination*</b>		<b>Board's Final Valuation</b>	
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.		Land \$326,273.00	
		Buildings \$80,790.00	
		Outbuildings \$14,582.00	
		Total Land and Buildings \$421,645.00	

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Tuesday, July 10, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number**  
**2018-343**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name KUNES/ANTHONY D			Land \$62,100.00
Street or Other Mailing Address 10509 CEDAR ISLAND RD			Buildings \$281,799.00
City, Town, or Post Office BELLEVUE	State NE	ZIP Code 68123-1002	Outbuildings \$54,976.00
Parcel Number 011593000	Real Property Description LOT 2 KUNES ADDITION (5.07 AC)		Total Land and Buildings \$398,875.00

Referee's Recommendation	Referee's Valuation
The representative of the property questioned value of building and building basement. The representative of the property indicated that there was no basement finish in the building. With no other evidence being presented, a negative \$2,631 adjustment was made to the outbuilding value applied.	Land \$62,100.00
	Buildings \$281,799.00
	Outbuildings \$52,345.00
	Total Land and Buildings \$396,244.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$38,000.00
	Buildings \$281,799.00
	Outbuildings \$52,345.00
	Total Land and Buildings \$372,144.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R. Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization  
Final Determination Action  
For previously filed Form 422**

**Protest Number  
2018-345**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name URWIN/THOMAS M & DOROTHY M		Land \$53,093.00
Street or Other Mailing Address 20601 S 176TH ST		Buildings \$85,783.00
City, Town, or Post Office SPRINGFIELD	State NE	ZIP Code 68059-0000
		Outbuildings \$24,024.00
Parcel Number 011281332	Real Property Description LOT 1 STANDER ACRES (5.02 AC)	Total Land and Buildings \$162,900.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Tax payers provided pictures and some evidence to support condition/quality ratings change. The tax payers also want to know how there house got slightly larger in terms of sq/ft. They have also provided evidence that the shop building doesn't have suspended heat and that one building valued at \$400 is not a building. The out buildings are adjusted downward \$2,199. The house could quite possibly have a fair or fair+ quality and condition rating. However, arriving at an exact percentage adjustment for quality and condition ratings appears to change from property to property when researching comparable data. With limited data available, the subject's house valuation is adjusted downward approx. 5% for quality. While pictures were provided, no market evidence was presented to support any further adjustments.	Land \$53,093.00
	Buildings \$81,494.00
	Outbuildings \$21,825.00
	Total Land and Buildings \$156,412.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$28,993.00
	Buildings \$81,494.00
	Outbuildings \$21,825.00
	Total Land and Buildings \$132,312.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number**  
**2018-347**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name RONGISCH/REBECCA J			Land \$129,844.00
Street or Other Mailing Address 22510 LINCOLN RD			Buildings \$170,072.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-0000	Outbuildings \$1,534.00
Parcel Number 010461663	Real Property Description E1/2 SW1/4 NW1/4 26-14-10 (19.53 AC)		Total Land and Buildings \$301,450.00

Referee's Recommendation	Referee's Valuation
The referee reviewed the properties record card, as well as reviewing an FSA map of this parcel, as well as the tax payers protest form #422 and insufficient evidence was provided to support any changes in this parcels valuations.	Land \$129,844.00
	Buildings \$170,072.00
	Outbuildings \$1,534.00
	Total Land and Buildings \$301,450.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$105,744.00
	Buildings \$170,072.00
	Outbuildings \$1,534.00
	Total Land and Buildings \$277,350.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R. Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-348**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name HAWKINS/MATTHEW J & TRACY L		Land \$71,551.00
Street or Other Mailing Address 23282 SCHRAM RD		Buildings \$315,073.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-
Outbuildings \$54,208.00		
Parcel Number 011581233	Real Property Description LOT 4 RED FEATHER RIDGE (5 AC)	Total Land and Buildings \$440,832.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Property owner requested equalization. The property card shows increase in land value. Assessor card indicates site acre size increase. Referee reviewed on FSA Surety mapping, and without an actual survey, the acres being utilized as site and acres being utilized as grassland is not significantly identifiable. The sq/ft costs on the house improvements were compared to several surrounding houses. When considering the subject has a good+/average quality/condition rating, as well as an approx. 1,446 sq/ft finished basement, there is insufficient evidence provided to make any changes in the valuations applied to this property.	Land \$71,551.00
	Buildings \$315,073.00
	Outbuildings \$54,208.00
	Total Land and Buildings \$440,832.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$47,451.00
	Buildings \$315,073.00
	Outbuildings \$54,208.00
	Total Land and Buildings \$416,732.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-355**

Name and Mailing Address of Person Filing Protest		Assessor's Valuation
Name BURKE/PETER F & JUDITH R		Land \$83,748.00
Street or Other Mailing Address 23003 W ANGUS RD		Buildings \$110,715.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-
Parcel Number 011155205	Real Property Description TAX LOT 9 34-14-10 (12.40 AC)	Outbuildings \$3,366.00
		Total Land and Buildings \$197,829.00

Referee's Recommendation	Referee's Valuation
Tax payer has concerns in regards to well, septic and electric valuation changes. This is a policy adapted by the assessor office and no market data is available to make adjustments for those changes. No change in valuation is applicable to this property.	Land \$83,748.00
	Buildings \$110,715.00
	Outbuildings \$3,366.00
	Total Land and Buildings \$197,829.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$59,648.00
	Buildings \$110,715.00
	Outbuildings \$3,366.00
	Total Land and Buildings \$173,729.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R Kelly*

Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

Date the protest was heard Tuesday, July 10, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

Protest Number

**2018-359**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name JEDA TRUMBLE LLC			Land \$65,600.00
Street or Other Mailing Address 12400 BUFFALO RD			Buildings \$402,134.00
City, Town, or Post Office SPRINGFIELD	State NE	ZIP Code 68059-	Outbuildings \$83,382.00
Parcel Number 011593519	Real Property Description PT OF TAX LOT H BEING 2.50 AC IN NE1/4 31-13-12 (2.50 AC)		Total Land and Buildings \$551,116.00

Referee's Recommendation	Referee's Valuation
Property representative requested adjustment to value. Improvement is adjusted to \$390,962, outbuilding to \$81,686 for a total of \$538,248. Insufficient evidence was provided to support an further adjustments to the value applied to this parcel.	Land \$65,600.00
	Buildings \$390,962.00
	Outbuildings \$81,686.00
	Total Land and Buildings \$538,248.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$41,500.00
	Buildings \$390,962.00
	Outbuildings \$81,686.00
	Total Land and Buildings \$514,148.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number  
2018-366**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name MANN/WILLIAM A & CARITA M			Land \$546,979.00
Street or Other Mailing Address 13814 S 84TH ST			Buildings \$178,155.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68046-0000	Outbuildings \$19,916.00
Parcel Number 010405461	Real Property Description TAX LOT 2A1 10-13-12 (97.48 AC)(IOLL,011240709)		Total Land and Buildings \$745,050.00

Referee's Recommendation	Referee's Valuation
The tax payer presented insufficient evidence to support any change in the valuations applied to this property.	Land \$546,979.00
	Buildings \$178,155.00
	Outbuildings \$19,916.00
	Total Land and Buildings \$745,050.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$522,879.00
	Buildings \$178,155.00
	Outbuildings \$19,916.00
	Total Land and Buildings \$720,950.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

Protest Number

**2018-369**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name SWANSON/STANLEY A			Land \$96,429.00
Street or Other Mailing Address 20929 S 204TH ST			Buildings \$189,801.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-7210	Outbuildings \$3,815.00
Parcel Number 011305878	Real Property Description TAX LOT R 12-12-10 (36.45 AC)		Total Land and Buildings \$290,045.00

Referee's Recommendation	Referee's Valuation
The assessor determination of site acre value has not been adjusted by TERK in past protests. The protest presented one comp. This comp provides insufficient evidence to make any change in valuation when compared to comp provided by assessor office.	Land \$96,429.00
	Buildings \$189,801.00
	Outbuildings \$3,815.00
	Total Land and Buildings \$290,045.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$72,329.00
	Buildings \$189,801.00
	Outbuildings \$3,815.00
	Total Land and Buildings \$265,945.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

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**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number**  
**2018-370**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name SEIEROE/LARRY M & ROXANNE D			Land \$139,935.00
Street or Other Mailing Address 10050 PLATTEVIEW RD			Buildings \$221,070.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68046-0000	Outbuildings \$15,535.00
Parcel Number 011574917	Real Property Description TAX LOT 1 16-13-12 (19.25 AC)~		Total Land and Buildings \$376,540.00

Referee's Recommendation	Referee's Valuation
No sufficient evidence was presented to support any changes in the valuations applied to this property. Sarpy county doesn't equalize with properties located in other counties.	Land \$139,935.00
	Buildings \$221,070.00
	Outbuildings \$15,535.00
	Total Land and Buildings \$376,540.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$115,835.00
	Buildings \$221,070.00
	Outbuildings \$15,535.00
	Total Land and Buildings \$352,440.00

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*David R. Kelly*

Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-371**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name REEVES/CLAYTON H & KAY L		Land \$55,763.00
Street or Other Mailing Address PO BOX 544		Buildings \$215,710.00
City, Town, or Post Office SPRINGFIELD	State NE	ZIP Code 68059-0000
Outbuildings \$26,211.00		
Parcel Number 011230053	Real Property Description LOT 2 HUBBARD'S 2ND SUBDIVISION (5.11 AC)	Total Land and Buildings \$297,684.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
<p>Referee reviewed evidence submitted by representative of the property and information provided by the assessor office. The representative of the property referenced property across street that had recently sold. Referee attempted to confirm details on this sale, however, it was a private sale (not through realtor) and no information was available. In comparing the subject's sq/ft costs assigned by the assessor file and comparing with neighboring properties, parcel #011230061 reflects approx. \$164.51 sq/ft for improved above ground area. Parcel #010405569 (property sold in 2017) assessor file indicates approx. \$96.50 sq/ft for improved ground rea. Subject indicates approx. \$107.86 sq/ft above ground area. Protest indicated concerns with the quality/condition rating of there house. However, the lower end of the sq/ft values assigned is a house with an avg/fair+ rating. Insufficient evidence is available to support any valuation adjustment to this property.</p>	Land \$55,763.00
	Buildings \$215,710.00
	Outbuildings \$26,211.00
	Total Land and Buildings \$297,684.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
<p>The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.</p>	Land \$31,663.00
	Buildings \$215,710.00
	Outbuildings \$26,211.00
	Total Land and Buildings \$273,584.00

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*David Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-435**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name HANEY/MICHELLE A		Land \$95,466.00
Street or Other Mailing Address 17106 S 228TH ST		Buildings \$471,879.00
City, Town, or Post Office GREटना	State NE	ZIP Code 68028-
Outbuildings \$0.00		
Parcel Number 010403094	Real Property Description N 30 AC NE1/4 SE1/4 27-13-10 (29.26 AC)	Total Land and Buildings \$567,345.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Representative of the property presented information regarding valuation increases on this parcel. Referee reviewed 6 parcels and they indicated a sq/ft value of \$149.54 to \$169.14 per sq/ft for improvements. The subject has a good+/avg rating. After considering all of the parcels this property is equalized with the upper end of the range indicated at \$169.14/sq/ft. The subject has more finished basement area than most of the comps, however, it doesn't have a higher percentage than parcel #01125844, which indicates a \$169.14 per sq/ft value and has a gd/avg+ rating.	Land \$95,466.00
	Buildings \$421,497.00
	Outbuildings \$0.00
	Total Land and Buildings \$516,963.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$71,366.00
	Buildings \$421,497.00
	Outbuildings \$0.00
	Total Land and Buildings \$492,863.00

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*David R. Kelly*

Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

Date the protest was heard Thursday, July 12, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-461**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name HRL PROPERTIES LLC		Land \$71,693.00
Street or Other Mailing Address 13901 SCHRAM RD		Buildings \$169,474.00
City, Town, or Post Office OMAHA	State NE	ZIP Code 68138-
Outbuildings \$3,597.00		
Parcel Number 011583520	Real Property Description TAX LOT 10 EXC ROW 11-13-12 (9.24 AC)~	Total Land and Buildings \$244,764.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Referee reviewed property card with a representative of the property and reviewed the property on FSA Surety mapping service. Representative of the property is concerned with site acre calculations and land values. However, insufficient evidence is available to support any changes in the valuations indicated for this parcel.	Land \$71,693.00
	Buildings \$169,474.00
	Outbuildings \$3,597.00
	Total Land and Buildings \$244,764.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$47,593.00
	Buildings \$169,474.00
	Outbuildings \$3,597.00
	Total Land and Buildings \$220,664.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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**Sарy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

Protest Number

**2018-466**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name HINTZ/DONALD & NORMA			Land \$49,251.00
Street or Other Mailing Address 229 WEST PLAINS RD			Buildings \$129,521.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-0000	Outbuildings \$0.00
Parcel Number 010403051	Real Property Description SW1/4 SE1/4 S OF RD 27-13-10 (14.02 AC)		Total Land and Buildings \$178,772.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Representative of the property requested referee review acres and there land usages, site acre size, as well condition/quality ratings on the improvments located on this property. Referee recommends that the owner of the proeprty schedule an interior inspection with the assessor office, as well as providing more information on the improvements located on this property (cost to cure, etc.). Insufficient evidence is available to make any valuation adjustments to this parcel.	Land \$49,251.00
	Buildings \$129,521.00
	Outbuildings \$0.00
	Total Land and Buildings \$178,772.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sарy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sарy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$25,121.00
	Buildings \$129,521.00
	Outbuildings \$0.00
	Total Land and Buildings \$154,642.00

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*David Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-469**

Name and Mailing Address of Person Filing Protest		Assessor's Valuation
Name HINTZ/NORMA		Land \$307,713.00
Street or Other Mailing Address 229 WEST PLAINS RD		Buildings \$237,782.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-0000
		Outbuildings \$102.00
Parcel Number 010398732	Real Property Description S1/2 NE1/4 & TAX LOT 4 34-13-10 (77.83 AC) (2 HOUSES)	Total Land and Buildings \$545,597.00

Referee's Recommendation	Referee's Valuation
Referee reviewed property information with a rep of the property. Referee recommends the tax payer provide information in regards of cost to cure conditions of the house to the assessor office and interior pictures to get adjustments on quality and condition ratings. They also requested review by referee of acres and use values. Referee reviewed acres via FSA Surety mapping system. Subject's GRT2 acres were adjusted to waste acres via information provided by earlier tax protester. (12.27 acres adjusted to \$150/acre)	Land \$300,172.00
	Buildings \$237,782.00
	Outbuildings \$102.00
	Total Land and Buildings \$538,056.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$276,072.00
	Buildings \$237,782.00
	Outbuildings \$102.00
	Total Land and Buildings \$513,956.00

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*David R Kelly*


Signature of County Board Chairperson

Tuesday, July 24, 2018

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		<b>Sarpy County Board of Equalization</b> <b>Final Determination Action</b> For previously filed Form 422		<b>Protest Number</b> <b>2018-485</b>	
<b>Name and Mailing Address of Person Filing Protest</b>				<b>Assessor's Valuation</b>	
Name KNAPP/JOHN A				Land \$492,136.00	
Street or Other Mailing Address 19010 S 168TH ST				Buildings \$96,376.00	
City, Town, or Post Office SPRINGFIELD		State NE	ZIP Code 68059-	Outbuildings \$11,655.00	
Parcel Number 010421416	Real Property Description N1/2 NE1/4 4-12-11 (81.86 AC)			Total Land and Buildings \$600,167.00	

<b>Referee's Recommendation</b>		<b>Referee's Valuation</b>	
Referee reviewed this parcel with a representative of the property and on FSA Surety mapping. The representative of the property disputes land valuations, the formula for calculating the site acres and the condition/quality of the house and building improvements. However, there is insufficient evidence (pictures of house, buildings, etc) to support any changes in the valuation applied to this parcel.		Land \$492,136.00	
		Buildings \$96,376.00	
		Outbuildings \$11,655.00	
		Total Land and Buildings \$600,167.00	

<b>Board of Equalization Final Determination*</b>		<b>Board's Final Valuation</b>	
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.		Land \$468,036.00	
		Buildings \$96,376.00	
		Outbuildings \$11,655.00	
		Total Land and Buildings \$576,067.00	

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*David R. Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**

**2018-486**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name KNAPP/HAROLD E			Land \$701,091.00
Street or Other Mailing Address 19010 S. 168TH STREET			Buildings \$92,823.00
City, Town, or Post Office SPRINGFIELD	State NE	ZIP Code 68059-0000	Outbuildings \$54,450.00
Parcel Number 010421483	Real Property Description E1/2 NW1/4 & NE1/4 SW1/4 4-12-11 (121.53 AC)		Total Land and Buildings \$848,364.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Referee reviewed this parcel with a representative of the property and on FSA Surety mapping. The representative of the property disputes land valuations, the formula for calculating the site acres and the condition/quality of the house and building improvements. However, there is insufficient evidence (pictures of house, buildings, etc) to support any changes in the valuation applied to this parcel.	Land \$701,091.00
	Buildings \$92,823.00
	Outbuildings \$54,450.00
	Total Land and Buildings \$848,364.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$676,991.00
	Buildings \$92,823.00
	Outbuildings \$54,450.00
	Total Land and Buildings \$824,264.00

\*This form may be used to complete an appeal to the Tax Equalization and Review Commission ([www.terc.nebraska.gov](http://www.terc.nebraska.gov) or 402-471-2842).

*David R. Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

Date the protest was heard Thursday, July 12, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

**Protest Number**  
**2018-489**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name KATZ/BRIAN L & DEBORAH L		Land \$72,090.00
Street or Other Mailing Address 20121 S 172ND PLZ CIR		Buildings \$452,639.00
City, Town, or Post Office SPRINGFIELD	State NE	ZIP Code 68059-7186
		Outbuildings \$0.00
Parcel Number 011590748	Real Property Description LOT 4 LYNN ESTATES (4.57 AC)	Total Land and Buildings \$524,729.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Deducted 5% economic adjustment to be consistent with other rural subs. See attached for Taxpayer's comps	Land \$72,090.00
	Buildings \$430,000.00
	Outbuildings \$0.00
	Total Land and Buildings \$502,090.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$47,990.00
	Buildings \$430,000.00
	Outbuildings \$0.00
	Total Land and Buildings \$477,990.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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**Sарy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**

**2018-514**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name KERSTEN/GARY L			Land \$109,085.00
Street or Other Mailing Address 15859 S 234TH ST			Buildings \$221,982.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-0000	Outbuildings \$300,990.00
Parcel Number 011216298	Real Property Description LOT 5 NOLAN SUBDIVISION (9.26 AC)		Total Land and Buildings \$632,057.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
<p>Property owners dispute RCN and depreciation values assigned to house and outbuildings. Tax payers provided some pics from phone and referee reviewed assessor info. Marshall Swift was researched and indicates pole structure barns with dirt floor and minimal electricity have a RCN of approx. \$8.37/sq/ft (from pics in assessor file and info from rep of property appears to be type of bldg.)=16,000x\$8.37=\$133,820x.85(15%dep)=\$113,920. Bldg. #2 1,500x\$8.37=\$12555x.69(31% dep)=\$8,663, Bldg #3 indicates 30x30 is assessor file, however, it indicates 1,200 sq/ft. 900 sq/ft bldg. x RCN est of \$20.45/sq/ft=\$18,405x.85(15%dep)=\$15,644. After these calculations the outbuilding values are adjusted to \$161,290. Parcel #010609547 was also researched in the analysis of this property. Insufficient evidence was available to make any further adjustments to this parcel.</p>	Land \$109,085.00
	Buildings \$221,982.00
	Outbuildings \$161,290.00
	Total Land and Buildings \$492,357.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
<p>The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.</p>	Land \$84,985.00
	Buildings \$221,982.00
	Outbuildings \$161,290.00
	Total Land and Buildings \$468,257.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

Protest Number  
**2018-517**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name HURD/DAVID L & ELIZABETH R			Land \$86,103.00
Street or Other Mailing Address 14221 S 234TH ST			Buildings \$383,086.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-6425	Outbuildings \$50,948.00
Parcel Number 011577001	Real Property Description LOT 2 HARP'S ADDITION REPLAT ONE (4.64 AC)		Total Land and Buildings \$520,137.00

Referee's Recommendation	Referee's Valuation
The referee reviewed the property card for this parcel for 2018 & 2017 and it appears that the change in valuations are attributed to the building not previously being included in the valuation of the property. The assessor also included information all of the site acre values were not fully accounted for previously. Insufficient evidence was made available to the referee to support any change in the valuation of this property. However, the referee recommends the tax payer visit with assessor office for clarification on this parcel.	Land \$86,103.00
	Buildings \$383,086.00
	Outbuildings \$50,948.00
	Total Land and Buildings \$520,137.00

Board of Equalization Final Determination*	Board's Final Valuation
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$62,003.00
	Buildings \$383,086.00
	Outbuildings \$50,948.00
	Total Land and Buildings \$496,037.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-533**

<b>Name and Mailing Address of Person Filing Protest</b>		<b>Assessor's Valuation</b>
Name FELLER/BRET A & RENEE M		Land \$139,712.00
Street or Other Mailing Address 16016 S 57TH ST		Buildings \$1,231,645.00
City, Town, or Post Office PAPILLION	State NE	ZIP Code 68133-
Parcel Number 011597020	Real Property Description LOT 4 CASTEL'S FIRST ADDITION REPLAT 1 (10.75 AC)	Outbuildings \$0.00
		Total Land and Buildings \$1,371,357.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
After reviewing comps provided and comparing to subject's finished basement area, number of baths, bedrooms, location, etc, (3608 Bogey Lane sq/ft value of \$219.56, when compared to subject's \$223.28-doesn't support an adjustment) no adjustments are applied to the valuation of this parcel.	Land \$139,712.00
	Buildings \$1,231,645.00
	Outbuildings \$0.00
	Total Land and Buildings \$1,371,357.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$115,612.00
	Buildings \$1,231,645.00
	Outbuildings \$0.00
	Total Land and Buildings \$1,347,257.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).



**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-538**

Name and Mailing Address of Person Filing Protest			Assessor's Valuation
Name PATTERSON/RONALD F & CAROL J			Land \$148,505.00
Street or Other Mailing Address 22202 ARMBRUST LN			Buildings \$56,709.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-0000	Outbuildings \$5,878.00
Parcel Number 010398783	Real Property Description TAX LOT 7A EX ROW 35-13-10 (25.29 AC)		Total Land and Buildings \$211,092.00

Referee's Recommendation	Referee's Valuation
<p>Referee reviewed this parcel with a representative of the property. This property is in a conservation easement in conjunction with parcel #010398767. The representative of the property believes that properties in conservation easements have diminished value, when compared to similar properties that do not have conservation easements. The representative would like the assessor office to research these properties and make comparisons. The representative of the property also disputes the formula for calculating the site acres and the condition/quality of the house. However, there is insufficient evidence (pictures of house, etc) to support any changes in the valuation applied to this parcel.</p>	Land \$148,505.00
	Buildings \$56,709.00
	Outbuildings \$5,878.00
	Total Land and Buildings \$211,092.00

Board of Equalization Final Determination*	Board's Final Valuation
<p>The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.</p>	Land \$124,405.00
	Buildings \$56,709.00
	Outbuildings \$5,878.00
	Total Land and Buildings \$186,992.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

Date

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The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protested value, is maintained in the Assessor's Office in electronic or paper form. Minutes of meeting (report of the Board's decision) are available at the County Clerk's Office or at [www.sarpy.com/boe](http://www.sarpy.com/boe).

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**Sarpy County Board of Equalization  
Final Determination Action**  
For previously filed Form 422

Protest Number  
**2018-539**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name SNELL/DELORES M			Land \$104,691.00
Street or Other Mailing Address 22202 ARMBRUST LN			Buildings \$43,521.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-	Outbuildings \$1,884.00
Parcel Number 010403329	Real Property Description TAX LOT 2 EXC ROW 5-13-11 (14.89 AC)		Total Land and Buildings \$150,096.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Referee reviewed this parcel with a representative of the property. The representative of the property disputes the formula for calculating the site acres and the condition/quality of the house. However, there is insufficient evidence (pictures of house, etc) to support any changes in the valuation applied to this parcel.	Land \$104,691.00
	Buildings \$43,521.00
	Outbuildings \$1,884.00
	Total Land and Buildings \$150,096.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$80,591.00
	Buildings \$43,521.00
	Outbuildings \$1,884.00
	Total Land and Buildings \$125,996.00

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*David Kelly*

Tuesday, July 24, 2018

Signature of County Board Chairperson

Date

Date the protest was heard Friday, July 13, 2018	Date of the decision Tuesday, July 24, 2018	Date notice was mailed to protester Friday, July 27, 2018
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**Sarpy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**  
**2018-540**

Name and Mailing Address of Person Filing Protest		Assessor's Valuation
Name PATTERSON/RONALD F & CAROL J		Land \$682,356.00
Street or Other Mailing Address 22202 ARMBRURST LN		Buildings \$57,409.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-
Parcel Number 010420754	Real Property Description S 88.34 AC OF NW1/4 & W1/2 NE1/4 2-12-10 (171.87 AC)	Outbuildings \$1,504.00
		Total Land and Buildings \$741,269.00

Referee's Recommendation	Referee's Valuation
<p>Referee reviewed this parcel with a representative of the property. This property is in a conservation easement. The representative of the property believes that properties in conservation easements have diminished value, when compared to similar properties that do not have conservation easements. The representative would like the assessor office to research these properties and make comparisons. The representative of the property also disputes the formula for calculating the site acres and the condition/quality of the house. However, there is insufficient evidence (pictures of house, etc) to support any changes in the valuation applied to this parcel.</p>	Land \$682,356.00
	Buildings \$57,409.00
	Outbuildings \$1,504.00
	Total Land and Buildings \$741,269.00

Board of Equalization Final Determination*	Board's Final Valuation
<p>The Sarpy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sarpy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.</p>	Land \$658,256.00
	Buildings \$57,409.00
	Outbuildings \$1,504.00
	Total Land and Buildings \$717,169.00

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*David Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

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**Sарy County Board of Equalization**  
**Final Determination Action**  
 For previously filed Form 422

**Protest Number**

**2018-542**

<b>Name and Mailing Address of Person Filing Protest</b>			<b>Assessor's Valuation</b>
Name PATTERSON/RONALD F & CAROL J			Land \$135,206.00
Street or Other Mailing Address 22202 ARMBRUST LN			Buildings \$139,358.00
City, Town, or Post Office GRETNA	State NE	ZIP Code 68028-0000	Outbuildings \$5,793.00
Parcel Number 010392971	Real Property Description S1/2 S1/2 SE1/4 35-13-10 (35.07 AC)		Total Land and Buildings \$280,357.00

<b>Referee's Recommendation</b>	<b>Referee's Valuation</b>
Referee reviewed this parcel with a representative of the property. This property is in a conservation easement in conjunction with other parcels. The representative of the property believes that properties in conservation easements have diminished value, when compared to similar properties that do not have conservation easements. The representative would like the assessor office to research these properties and make comparisons. The representative of the property also disputes the formula for calculating the site acres and the condition/quality of the house. However, there is insufficient evidence (pictures of house, etc) to support any changes in the valuation applied to this parcel.	Land \$135,206.00
	Buildings \$139,358.00
	Outbuildings \$5,793.00
	Total Land and Buildings \$280,357.00

<b>Board of Equalization Final Determination*</b>	<b>Board's Final Valuation</b>
The Sарy County Board of Equalization made a final determination of value regarding your Property Valuation Protest. The Board based its final decision on data presented by you, data presented by the County Assessor's office and the recommendation that was made by a referee contracted by the Board of Equalization. Upon completion of our review, the Sарy County Board of Equalization placed the following value on the property referenced above. Please see the attached minutes from the Board of Equalization meeting on July 24th, 2018 for further details.	Land \$111,106.00
	Buildings \$139,358.00
	Outbuildings \$5,793.00
	Total Land and Buildings \$256,257.00

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*David R Kelly*

Signature of County Board Chairperson

Tuesday, July 24, 2018

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