

File with the
County Clerk
(See Instructions)

Property Valuation Protest
and Report of County Board of Equalization Action
Complete a separate protest form for each parcel.

County Name

Stanton

FORM

422

Name and Mailing Address of Person Filing Protest <u>Diane D. Davies</u>		Protest Number <u>2025-16</u>	Filed <u>June 23</u> , 20 <u>25</u>
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Protested Valuation 20 <u>25</u>	Requested Valuation (Required)
Street or Other Mailing Address <u>200 W. Oak St.</u>		Land \$ <u>6300.00</u>	Land \$ <u>3500.00</u>
City, Town, or Post Office <u>Pilger NE</u>		Buildings \$	Buildings \$
State <u>NE</u>		Total Land and Buildings \$ <u>6300.00</u>	Total Land and Buildings \$ <u>3500.00</u>
Zip Code <u>68768</u>		Personal Property \$	Personal Property \$
Property Identification Number <u>5500919.00</u>	Phone Number <u>(402) 316-6569</u>	Reasons for requested valuation change (Required) (Attach additional pages if needed.) <u>Protested valuation is 2.77 times last year's valuation (\$6,300. vs. \$2,275) I couldn't possibly sell that lot for \$6,300.00. lot is in flood plain & would require fill to build on.</u>	
Email Address <u>dianedavies3@yahoo.com</u>			
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <u>Lot 1, Blk 26 Village of Pilger 205 W. Elm St</u>			

**sign
here**

Diane D. Davies
Signature of Person Filing Protest

6-21-25
Date

County Assessor's Recommendation	Referee's Recommendation (If applicable)

Decision of County Board of Equalization for Assessment Year 20

Basis for Action Taken (County Board of Equalization Chairperson)

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

Check One:

☐ The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

☐ Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Signature of County Board of Equalization Chairperson

Date

County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20____.

Signature of County Clerk

Date

Instructions

Dismissal. Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form is required to be filed with the county clerk in the county where the property is located. This form is used to protest the valuation and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

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Real Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

1. If protesting the valuation of real property as determined by the county assessor, the protest must be filed after the county assessor's completion of the real property assessment roll required by Neb. Rev. Stat. § 77-1315 and on or before June 30.
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When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

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Special Filing Provisions. If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.

If this protest is sent to the county board of equalization through the U.S. mail, the protest is considered filed on the date of the postmark. If this protest is sent through the U.S. mail and either registered or certified, the date of registration or certification shall be deemed the postmarked date.

Notice. For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

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Appeals. The time allowed to the county clerk to issue notice does not extend the time to file an appeal.

Any decision of the county board of equalization regarding a protest filed pursuant to Real Property, subpart (1), or Personal Property, subpart (1), as stated above, may be appealed to the Tax Equalization and Review Commission on or after July 26 and on or before August 24.

Any decision of the county board of equalization regarding a protest filed pursuant to Real Property, subpart (2), as stated above, may be appealed to the Tax Equalization and Review Commission on or after September 16 and October 15.

All other decisions of the county board of equalization regarding protests may be appealed within 30 days of the final decision to the Tax Equalization and Review Commission.

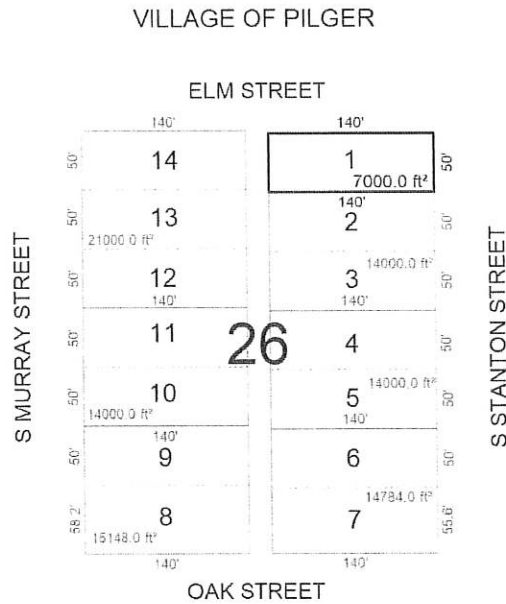
The report of the county board of equalization decision is available at the office of the county clerk or county assessor, whichever is appropriate.

STANTON
Photos Report

2025-16

Parcel ID	5500919.00	(2440)	Legal Description
Adastral ID	1-P-4C		LOT 1,
D Class Code	02-01-01-01-07-01		BLK 26,
Owners Name			VILLAGE OF PILGER
DAVIES, DIANE D			
Situs	205 W ELM ST PILGER NE 68768		
Neighborhood	7 - PILGER		

Primary Site Plan



Sketch by Apen Sketch

1) Site-Plan (5/7/2021 09:44)

Date added: 5/7/2021

File with the
County Clerk
(See Instructions)

Property Valuation Protest

and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name

Stanton

FORM

422

Name and Mailing Address of Person Filing Protest		Protest Number	Filed
Diane D. Davies		2025 - 17	June 23, 2025
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Protested Valuation 2025	Requested Valuation (Required)
Street or Other Mailing Address		Land	Land
200 W. Oak St.		\$ 12,200	\$ 7,000
City, Town, or Post Office	State	Buildings	Buildings
Pilger	NE	\$	\$
Zip Code		Total Land and Buildings	Total Land and Buildings
68768		\$ 12,200	\$ 7,000
Property Identification Number	Phone Number	Personal Property	Personal Property
5500918.00	(402) 316-6569	\$	\$
Email Address		Reasons for requested valuation change (Required) (Attach additional pages if needed.)	
dianedavies3@yahoo.com		Protested Valuation is 2.68 times last year's valuation. (\$12,200 vs \$4,550) I couldn't possibly sell 2 lots for \$12,200. Lots are in flood plain & would require fill to build on.	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required)			
Lots 2 & 3, Blk 26 Village of Pilger 325 S. Stanton St.			

sign
here

Signature of Person Filing Protest

Date

County Assessor's Recommendation	Referee's Recommendation (If applicable)

Decision of County Board of Equalization for Assessment Year 20

Basis for Action Taken (County Board of Equalization Chairperson)

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

Check One:

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Signature of County Board of Equalization Chairperson	Date

County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor

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Signature of County Clerk	Date

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The report of the county board of equalization decision is available at the office of the county clerk or county assessor, whichever is appropriate.

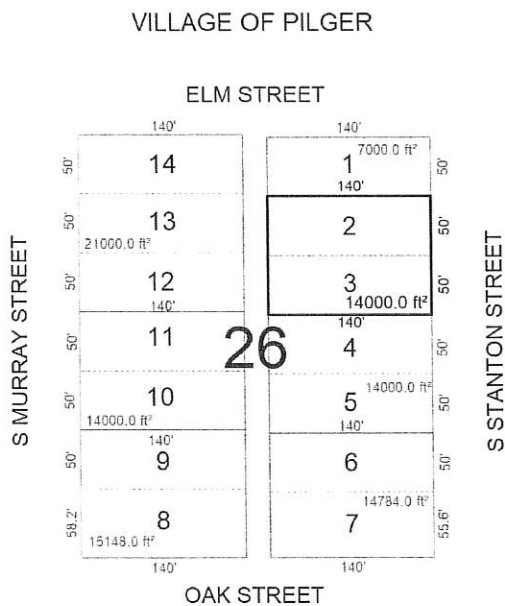
STANTON COUNTY
2025 Real Estate Breakdown Report

Parcel ID 5500918.00		Legal LOTS 2 & 3, BLK 26, VILLAGE OF PILGER		Card File / Perm 5500918.00	
Owner DAVIES, DIANE D 200 W OAK ST PILGER, NE 68768		Situs 325 S STANTON ST PILGER, NE 68768			
County Area 0	N/A	Class Code 02-01-01-01-07-02	Value	Previous	Current
Neighborhood 7	PILGER	State GEO 1507-00-0-20005-026-0918	Buildings	0	0
Location / Group 7	PILGER	Cadastral 1-P-4C	Improvement	0	0
Valuation / Group 0	N/A	Book / Page 62 / 332	Land / Lots	4,550	12,200
District 550	VILLAGE	Sale Date 07/06/2016	Total	4,550	12,200
School 20-0030		Sale Amount 0			
Model 13 PILGER	Method 02 SqFoot	Description 14,000.00 SQ. FEET	Lot Size 14,000.000	Frontage 100.000 N	Spot Code
			Cutoff 13,000	Value 0.900	Lot Value 12,200
			25,000	0.500	2439
			9,999,999	0.200	
Year	Statement	District	Building	Other	Land
2024	5015	550	0	0	4,550
2023	4999	550	0	0	3,500
2022	4966	550	0	0	3,500
2021	4952	550	0	0	3,500
2020	4942	550	0	0	5,600
			Total	Total Tax	Penalty Tax
			4,550	63.14	0
			3,500	60.68	0
			3,500	65.14	0
			3,500	64.44	0
			5,600	110.66	0

2025-17

Parcel ID	5500918.00	(2439)	Legal Description
Cadastral ID	1-P-4C		LOTS 2 & 3,
AD Class Code	02-01-01-01-07-02		BLK 26,
wners Name			VILLAGE OF PILGER
DAVIES, DIANE D			
Situs	325 S STANTON ST PILGER NE 68768		
Neighborhood	7 - PILGER		

Primary Site Plan



Sketch by Apex Sketch

1) Site-Plan (5/7/2021 09:48)

Date added: 5/7/2021

File with the
County Clerk
(See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

FORM
422

County Name

Stanton

Name and Mailing Address of Person Filing Protest		Protest Number 2025-57	Filed June 30, 2025
Name Rebecca Toop		Protested Valuation 20	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Land \$ 910	Land \$ 2,520
Street or Other Mailing Address 130 W 4 th Street		Buildings \$	Buildings \$
City, Town, or Post Office Pilger		Total Land and Buildings \$ 916	Total Land and Buildings \$ 2,520
Property Identification Number 5500829	State NE	Zip Code 68768	Personal Property \$
Phone Number 402-640-8756		Personal Property \$	
Email Address retopp4@gmail.com		Reasons for requested valuation change (Required) (Attach additional pages if needed.) See attached letter.	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) N 20 th Lot 2 BLK 14 village of Pilger			

sign
here

Signature of Person Filing Protest

Date
6-27-25

County Assessor's Recommendation	Referee's Recommendation (If applicable)

Decision of County Board of Equalization for Assessment Year 20	
Basis for Action Taken (County Board of Equalization Chairperson)	Land \$
	Buildings \$
	Total Land and Buildings \$
	Personal Property \$

Check One:

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Signature of County Board of Equalization Chairperson

Date

County Clerk Certification		
Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor

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Rebecca Topp
130 W 4th St
Pilger, NE 68768

Date: June 27, 2025

Stanton County Assessor's Office
P.O. Box 410
Stanton, NE 68779

Subject: Protest of 2025 Property Valuation – Parcel #5500828.00

To Whom it May Concern,

I am writing to formally protest the 2025 property valuation for Parcel #5500828.00, located at N 20' Lot 2, Block 14, Village of Pilger. The Notice of Valuation dated May 20, 2025, lists the assessed value as **\$2,520**, which I believe is significantly overestimated.

This parcel was purchased on **October 11, 2024**, together with the adjoining Parcel #5500962.00 for a total purchase price of **\$2,500**. Parcel #5500828.00 is not large enough to build on by itself and holds no independent market value aside from its attachment to the adjacent lot.

Furthermore, it is important to note that **Pilger is located in a designated flood zone**, which imposes substantial costs and barriers to developing any property. In order to build, a property must be brought above floodplain level. This process requires:

- Hiring a surveyor to determine current elevation
- *Bringing in fill dirt to raise the lot above floodplain level*
- Conducting a second survey and obtaining documentation verifying compliance
- Submitting paperwork to FEMA, along with associated fees, to receive approval for construction

These additional requirements significantly reduce the real-world usability and market value of parcels such as this one, particularly when they are undersized or intended to be used only in conjunction with an adjacent property.

The parcel in question was valued at **\$910 in 2024**, which more accurately reflects its condition and restrictions. A sudden increase of nearly 177% is not supported by market activity or by the parcel's standalone utility.

For these reasons, I respectfully request a reassessment of Parcel #5500828.00 that reflects its actual fair market value.

Please let me know if additional documentation is required. I am happy to provide the closing statement or any other supporting evidence and am available to attend a hearing if needed.

Thank you for your time and consideration.

Sincerely,

Rebecca Topp

402-640-8756

retopp4@gmail.com

Parcel ID 5500829.00	Legal N 20' LOT 2, BLK 14, VILLAGE OF PILGER	Card File / Perm Situs 5500829.00
Owner TOPP, DUSTIN L & REBECCA K, JT 130 W 4 ST PILGER, NE 68768		
County Area 0	N/A	
Neighborhood 7	PILGER	
Location / Group 7	PILGER	
Valuation / Group 0	N/A	
District 550	VILLAGE	
School 20-0030		
Method 02 SqFoot	Description 2,800.00 SQ. FEET	
Model 13 PILGER		
Class Code State GEO Cadastral Book / Page Sale Date Sale Amount	02-01-01-01-07-01 1507-00-0-20005-014-0829 1-P-4B 104 / 155 10/11/2024 2,500	Value Buildings Improvement Land / Lots Total
Frontage 20,000 N	Lot Size 2,800.000	Value 0.900 0.500 0.200
Cutoff 13,000 25,000 9,999,999	Add (+/-) 0	Lot Value 2,520 3657
Exempt	Total	Penalty Tax
Other 0	Land 910	Total Tax 12.62
Building 0	700	12.14
District 550	0	13.02
Statement 4934	700	12.88
4918	700	22.14
4885	1,120	0
4871		
4861		

2025-57



File with the
County Clerk
(See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

FORM
422

County Name
Stanton

Name and Mailing Address of Person Filing Protest		Protest Number 2025-58	Filed June 30, 2025
Name Rebecca Topp		Protested Valuation 2025 \$ 7,560	Requested Valuation (Required) \$ 2,730
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Land \$ 7,560	Land \$ 2,730
Street or Other Mailing Address 130 W 4 St		Buildings \$	Buildings \$
City, Town, or Post Office Pilger	State NE	Total Land and Buildings \$	Total Land and Buildings \$
Property Identification Number 5500962	Phone Number 402-640-8156	Personal Property \$ 7,560	Personal Property \$ 2,730
Email Address retopp4@gmail.com		Reasons for requested valuation change (Required) (Attach additional pages if needed.) See attached letter	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) N 60' of PT out Lot B Village of Pilger 155 N Stanton St Pilger			

sign
here

Signature of Person Filing Protest
Rebecca Topp

Date
6-27-25

County Assessor's Recommendation	Referee's Recommendation (If applicable)

Decision of County Board of Equalization for Assessment Year 20	
Basis for Action Taken (County Board of Equalization Chairperson)	Land \$
	Buildings \$
	Total Land and Buildings \$
	Personal Property \$

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Date

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Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20____.

Signature of County Clerk

Date

Instructions

Dismissal. Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form is required to be filed with the county clerk in the county where the property is located. This form is used to protest the valuation and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. **Complete one protest form for each property being protested.**

Real Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

1. If protesting the valuation of real property as determined by the county assessor, the protest must be filed after the county assessor's completion of the real property assessment roll required by Neb. Rev. Stat. § 77-1315 and on or before June 30.
2. If protesting a notice of valuation change received between June 1 and July 25 from the county board of equalization because the real property was undervalued, overvalued, or omitted for the current year's assessment, the protest must be filed within 30 days of the mailing of the notice.
3. If protesting a notice of omitted property valuation change and penalty received between January 1 and December 31 from the county board of equalization because the real property was not reported for assessment or because of a clerical error, the protest must be filed within 30 days of the mailing of the notice.
4. If protesting a notice of valuation change received after June 1 from the county board of equalization because the real property was denied an exemption from real property taxes, the protest must be filed within 30 days of the mailing of the notice.

When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

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Special Filing Provisions. If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.

If this protest is sent to the county board of equalization through the U.S. mail, the protest is considered filed on the date of the postmark. If this protest is sent through the U.S. mail and either registered or certified, the date of registration or certification shall be deemed the postmarked date.

Notice. For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

For all other protests, the county clerk shall notify the protester within seven days of the county board of equalization's decision regarding the protest.

Appeals. The time allowed to the county clerk to issue notice does not extend the time to file an appeal.

Any decision of the county board of equalization regarding a protest filed pursuant to Real Property, subpart (1), or Personal Property, subpart (1), as stated above, may be appealed to the Tax Equalization and Review Commission on or after July 26 and on or before August 24.

Any decision of the county board of equalization regarding a protest filed pursuant to Real Property, subpart (2), as stated above, may be appealed to the Tax Equalization and Review Commission on or after September 16 and October 15.

All other decisions of the county board of equalization regarding protests may be appealed within 30 days of the final decision to the Tax Equalization and Review Commission.

The report of the county board of equalization decision is available at the office of the county clerk or county assessor, whichever is appropriate.

Rebecca Topp
130 W 4th St
Pilger, NE 68768

Date: June 27, 2025

Stanton County Assessor's Office
P.O. Box 410
Stanton, NE 68779

Subject: Protest of 2025 Property Valuation – Parcel #5500962.00

To Whom it May Concern:

I am submitting this letter to formally protest the 2025 valuation of **Parcel #5500962.00**, located at N 60' of PT Out Lot B, Village of Pilger (155 N Stanton St). According to the valuation notice dated May 20, 2025, the assessed value has increased to **\$7,560**, up from **\$2,730** in 2024.

This parcel was purchased by me on **October 11, 2024**, along with adjoining **Parcel #5500828.00**, for a combined total purchase price of **\$2,500**. As such, the assessed value for this individual parcel is more than triple the amount paid for both lots combined — a clear overvaluation not supported by the actual transaction or the property's characteristics.

Like much of Pilger, this parcel is located within a designated **floodplain**, which imposes significant restrictions and costs for any future development. Building on the property requires:

- A certified elevation survey to determine current grade
- Importing fill to raise the site above floodplain level
- A follow-up elevation certificate after grading
- Submission of documentation to FEMA, with processing fees, for final approval

These requirements represent substantial barriers that directly limit the property's market value and development potential. Despite this, the assessed value increased by **177%** in a single year without any improvements to the lot or market evidence to support such an increase.

Given the parcel's purchase price, its connection to the adjoining lot, and the substantial floodplain-related development costs, I respectfully request that this parcel be reassessed to reflect its true fair market value.

Please contact me if further documentation is needed. I am happy to provide the closing paperwork or any other supporting materials, and I am available to attend a hearing if necessary.

Thank you for your time and consideration.

Sincerely,

Rebecca Topp

402-640-8756

retopp4@gmail.com



File with the
County Clerk
(See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

FORM
422

County Name
Stanton

Name and Mailing Address of Person Filing Protest		Protest Number <u>2025-59</u>	Filed <u>June 30</u> , 20 <u>25</u>
Name <u>Rebecca Topp</u>		Protested Valuation 20 <u>25</u>	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Land \$ <u>13,910</u>	Land \$ <u>5,660</u>
Street or Other Mailing Address <u>130 W 4th St</u>		Buildings \$	Buildings \$
City, Town, or Post Office <u>Pilger</u>	State <u>NE</u>	Zip Code <u>68768</u>	Total Land and Buildings \$ <u>5,660</u>
Property Identification Number <u>5506874</u>	Phone Number <u>402-640-8756</u>	Total Land and Buildings \$ <u>13,910</u>	Personal Property \$
Email Address <u>rtopp4@gmail.com</u>		Personal Property \$	Personal Property \$
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <u>P7 Lot 16 (EX U 24)</u> <u>BLK 19</u> <u>Village of Pilger</u> <u>150 W 4th St Pilger</u>		Reasons for requested valuation change (Required) (Attach additional pages if needed.) <u>See attached letter</u>	

**sign
here**

Signature of Person Filing Protest

6-27-25
Date

County Assessor's Recommendation	Referee's Recommendation (If applicable)

Decision of County Board of Equalization for Assessment Year 20 _____	
Basis for Action Taken (County Board of Equalization Chairperson)	Land \$
	Buildings \$
	Total Land and Buildings \$
	Personal Property \$

Check One:

- ☐ The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.
- ☐ Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Signature of County Board of Equalization Chairperson

Date

County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20____.

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Date

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All other decisions of the county board of equalization regarding protests may be appealed within 30 days of the final decision to the Tax Equalization and Review Commission.

The report of the county board of equalization decision is available at the office of the county clerk or county assessor, whichever is appropriate.

Rebecca Topp
130 W 4th St
Pilger, NE 68768

Date: June 27, 2025

Stanton County Assessor's Office
P.O. Box 410
Stanton, NE 68779

Subject: Protest of 2025 Property Valuation – Parcel #5500874.00

To Whom it May Concern,

I am writing to formally protest the 2025 property valuation for **Parcel #5500874.00**, located at PT Lot 16 (EX N 24'), Block 19, Village of Pilger (150 W 4th St). The valuation dated May 20, 2025, lists the assessed value at **\$13,901**, up from **\$5,660 in 2024** — an increase of over 145% in just one year.

This parcel is a **vacant residential lot** located beside my primary residence and is **shorter than the lot my house sits on**. No improvements have been made, and its value should be considered in relation to its limited size, lack of utilities, and practical use only as an extension to an adjoining lot.

Furthermore, this lot has already experienced a prior increase on **April 30, 2024**, when the valuation was raised from **\$4,355 to \$5,660**. In total, the assessed value has more than **tripled in just over one year** — despite no change in condition or use.

For comparison, the **adjacent lot with a house on it recently sold for \$35,000**. Valuing this **vacant, smaller lot at nearly 40% of that amount** is inconsistent with real market conditions and inflates its worth.

Finally, like other parcels in Pilger, this lot is located in a **flood zone**, requiring substantial and costly work to make it buildable. Floodplain restrictions include: elevation surveys, fill dirt to raise the lot, secondary certification, and submission to FEMA with associated fees — all of which significantly limit the property's marketability and development potential.

Given these facts, I respectfully request a reassessment of Parcel #5500874.00 to *reflect its actual fair market value*.

Please contact me if further information is needed. I am happy to provide additional information and am available to attend a hearing if necessary.

Thank you for your time and consideration.

Sincerely,

Rebecca Topp

402-640-8756

retopp4@gmail.com

STANTON COUNTY

2025 Real Estate Breakdown Report



Parcel ID 5500874.00		Legal PT LOT 16(EX N 24'), BLK 19, VILLAGE OF PILGER		Card File / Perm 5500874.00	
Owner TOPP, DUSTIN L & REBECCA K 130 W 4 ST PILGER, NE 68768				Situs 150 W 4 ST PILGER, NE 68768	
County Area	0	N/A	Class Code	02-01-01-01-07-02	Value
Neighborhood	7	PILGER	State GEO	1507-00-0-20005-019-0874	Buildings
Location / Group	7	PILGER	Cadastral	1-P-1A	Improvement
Valuation / Group	0	N/A	Book / Page	84 / 949	Land / Lots
District	550	VILLAGE	Sale Date	01/04/2021	
School	20-0030		Sale Amount	2,000	Total
Date Added Notes					
04/13/2016 9/14/2015 permit reviewed by JS/MV.					
10/30/2015 9/14/2015 permit reviewed by JS/MV.					
Tax Year	Growth Type	Description	Amount	Permit No.	Type
2016	01 Single Family	GARAGE	9,310	2014	03 New-Const
Model		Method	Description	Frontage	Spot Code
13 PILGER		02 SqFoot	80.00 X 217.75 IRR	17,418.000	80.000 N



File with the
County Clerk
(See Instructions)

Property Valuation Protest
and Report of County Board of Equalization Action
Complete a separate protest form for each parcel.

County Name
Stanton

FORM
422

Name and Mailing Address of Person Filing Protest			Protest Number 202570	Filed June 30, 2025
Name David W. & LeeAnn M. Westerhaus			Protested Valuation 2025	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			Land \$ 13,600.00	Land \$ 6,552.00
Street or Other Mailing Address 330 S Cuming			Buildings \$ 0	Buildings \$ 0
City, Town, or Post Office Pilger	State NE	Zip Code 68768	Total Land and Buildings \$ 13,600.00	Total Land and Buildings \$ 6,552.00
Property Identification Number 5500834.00	Phone Number (402) 649-1730		Personal Property \$ 0	Personal Property \$ 0
Email Address leeannwesterhaus54@gmail.com			Reasons for requested valuation change (Required) (Attach additional pages if needed.) 2025 notice of valuation on this vacant lot is 81 cents per square foot. The average cost of Pilger vacant lots sold from Oct. 1, 2021 to Sept. 30, 2024 is .39 per sq ft. The adjacent property, lots 10 & 11 Block 14, equal square feet sold 9/3/2024 for \$4,000. There are no comparison sales supporting the 2025 lot value of \$13,600.	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) LOTS 8 & 9 BLK 14 VILLAGE OF PILGER, STANTON COUNTY 120 N West Street, Pilger NE 68768 No personal property				

**sign
here**

David Westerhaus
Signature of Person Filing Protest

LeeAnn Westerhaus

6/24/2025

Date

County Assessor's Recommendation	Referee's Recommendation (If applicable)

Decision of County Board of Equalization for Assessment Year 20__

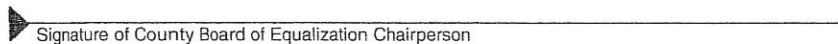
Basis for Action Taken (County Board of Equalization Chairperson)

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

Check One:

☐ The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

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Signature of County Board of Equalization Chairperson

Date

County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20__.


Signature of County Clerk

Date

Instructions

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Pilger Vacant Lots Sold Between October 1, 2021 and September 30, 2024

Date	Parcel	Legal Description	Sold	Square Feet	Price Sq Ft
2/18/2022	5500976	N 100' OF S 520' OUT LOT E, VILLAGE OF PILGER	\$3,500.00	16,475	\$0.21
8/8/2022	5500965	S 60' OF N 120' OF OUT LOT B, VILLAGE OF PILGER	\$2,000.00	7,200	\$0.28
10/27/2022	5500793	LOTS 8 & 9, BLK 9, VILLAGE OF PILGER	\$4,330.00	16,800	\$0.26
1/6/2023	5500786	W 60' LOTS 2 & 3, BLK 8, VILLAGE OF PILGER	\$4,500.00	7,033	\$0.64
1/18/2023	5500961	PT OF OUT LOT B (.19 AC) (IN BLK 13) VILLAGE OF PILGER	\$3,750.00	8,400	\$0.45
3/21/2023	5500783	S 60' OF N 120' OF OUT LOT B, VILLAGE OF PILGER	\$4,500.00	6,749	\$0.67
9/26/2023	5500773	LOT 5, BLK 5, VILLAGE OF PILGER	\$5,000.00	8,400	\$0.60
9/3/2024	5500835	LOTS 10 & 11, BLOCK 14, VILLAGE OF PILGER	\$4,000.00	16,800	\$0.24
9/17/2024	5500779	LOT 8, BLK 6, VILLAGE OF PILGER	\$1,500.00	8,400	\$0.18
					.39 Average

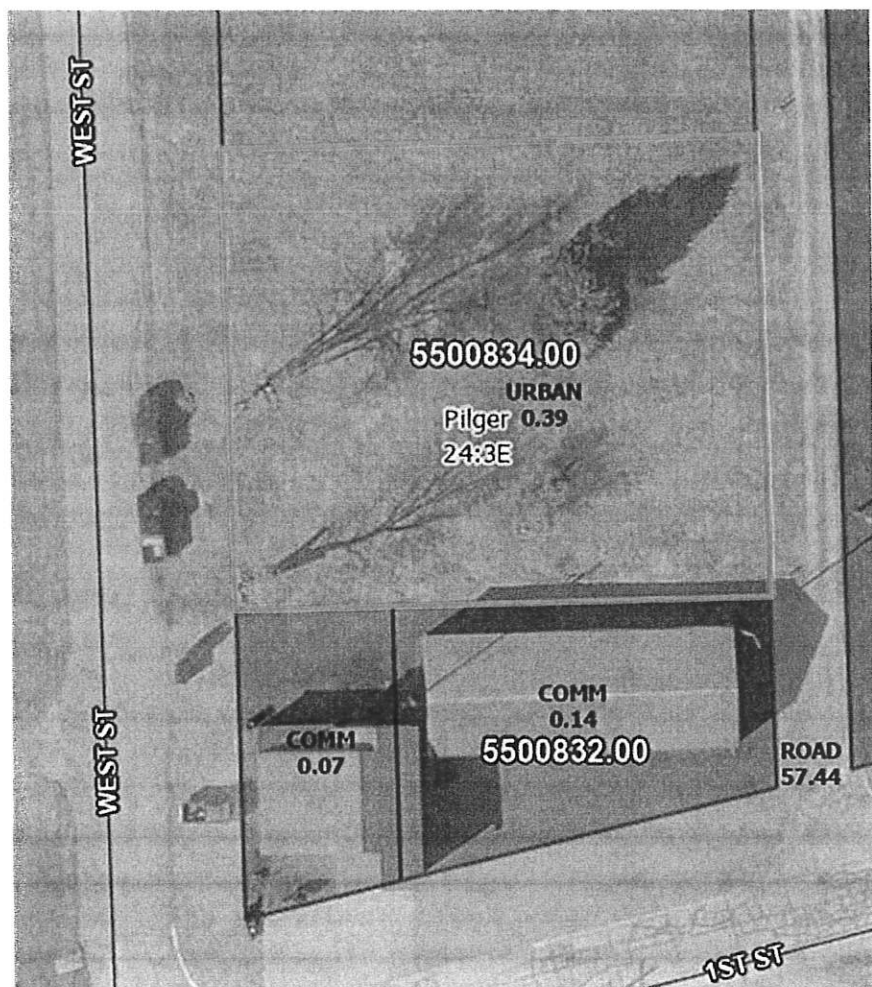
Contesting: 5500834 Lots 8 & 9 Block 14, Village of Pilger, 16,800 square feet

2025-70

STANTON COUNTY
2025 Real Estate Breakdown Report

2025-70

[illegible]



File with the
County Clerk
(See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name

Stanton

FORM

422

Name and Mailing Address of Person Filing Protest

Protest Number

2025-74

Filed

June 30, 2025

Protested Valuation 2025

Requested Valuation (Required)

The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. ☐ Yes ☐ No

Land

\$

Land

\$

Buildings

\$

Buildings

\$

Total Land and Buildings

\$

Total Land and Buildings

\$

Personal Property

\$

Personal Property

\$

Street or Other Mailing Address

City, Town, or Post Office

State

Zip Code

Property Identification Number

Phone Number

Email Address

Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required)

Lot 4
B1K6
Village of Pilger
215 N Madison St
Alger

Reasons for requested valuation change (Required) (Attach additional pages if needed.)

Tried to sell last year for \$8500 they
countered with \$1000. 220 N Cumming St
Pilger sold 9/17/24 for \$1500. I realize
increases but this increase of 2/3 of 2024 evaluation
is unacceptable.

sign
here

Signature of Person Filing Protest

Date

6/22/25

County Assessor's Recommendation

Referee's Recommendation (If applicable)

Decision of County Board of Equalization for Assessment Year 20

Basis for Action Taken (County Board of Equalization Chairperson)

Land

\$

Buildings

\$

Total Land and Buildings

\$

Personal Property

\$

Check One:

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Signature of County Board of Equalization Chairperson

Date

County Clerk Certification

Date the Protest was Heard

Date of the Decision

Date Notice of Decision was Mailed to Protestor

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Signature of County Clerk

Date

Instructions

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2. If protesting a notice of valuation change received between June 1 and July 25 from the county board of equalization because the real property was undervalued, overvalued, or omitted for the current year's assessment, the protest must be filed within 30 days of the mailing of the notice.
3. If protesting a notice of omitted property valuation change and penalty received between January 1 and December 31 from the county board of equalization because the real property was not reported for assessment or because of a clerical error, the protest must be filed within 30 days of the mailing of the notice.
4. If protesting a notice of valuation change received after June 1 from the county board of equalization because the real property was denied an exemption from real property taxes, the protest must be filed within 30 days of the mailing of the notice.

When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

1. If protesting the valuation as filed with the county assessor between January 1 and May 1, the protest must be filed by June 30.
2. If protesting the county assessor's notice of an additional assessment, notice of failure to file a personal property return, or the imposition of a penalty, the protest must be filed within 30 days of the mailing of the notice.

Special Filing Provisions. If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.

If this protest is sent to the county board of equalization through the U.S. mail, the protest is considered filed on the date of the postmark. If this protest is sent through the U.S. mail and either registered or certified, the date of registration or certification shall be deemed the postmarked date.

Notice. For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

For all other protests, the county clerk shall notify the protester within seven days of the county board of equalization's decision regarding the protest.

Appeals. The time allowed to the county clerk to issue notice does not extend the time to file an appeal.

Any decision of the county board of equalization regarding a protest filed pursuant to Real Property, subpart (1), or Personal Property, subpart (1), as stated above, may be appealed to the Tax Equalization and Review Commission on or after July 26 and on or before August 24.

Any decision of the county board of equalization regarding a protest filed pursuant to Real Property, subpart (2), as stated above, may be appealed to the Tax Equalization and Review Commission on or after September 16 and October 15.

All other decisions of the county board of equalization regarding protests may be appealed within 30 days of the final decision to the Tax Equalization and Review Commission.

The report of the county board of equalization decision is available at the office of the county clerk or county assessor, whichever is appropriate.

Notice of Valuation Change

2025-7.4

05/20/2025

LEGAL DESCRIPTION

LOT 4,
BLK 6,
VILLAGE OF PILGER
215 N MADISON ST PILGER

PARCEL: 5500776.00

FROM THE OFFICE OF

STANTON COUNTY ASSESSOR
P O BOX 895
STANTON, NE 68779
(402) 439-2210

AGENT'S OR OWNER'S NAME AND MAILING ADDRESS

CALDWELL, JERRY L & JODY K STEWART, JT
PO BOX 115
STANTON, NE 68779
|||||

Current value of the above property is for the year: 2025

Prior Building Value	0	Current Building Value	0
Prior Other Improve	0	Current Other Improve	0
Prior Land Value	2,730	Current Land Value	7,560
Prior Total Value	2,730	Current Total Value	7,560

IF YOU DO NOT AGREE with this change, you may file a protest, from 6/1/2025 to 6/30/2025 with the county board of equalization for a review of your property valuation. The county board of equalization session commences on 6/1/2025 to 7/25/2025. IF YOU AGREE with this change, no action is necessary.

PROTEST INSTRUCTIONS

WHO MAY FILE.

Any person may protest the value of any real property.

WHEN AND WHERE TO FILE.

A protest of the value must be filed with the county board of equalization in the office of the county clerk within the 30 day period specified above. A protest form may be obtained from the county clerk's office.

WHAT THE PROTEST MUST CONTAIN.

All protests must contain the following information:

1. Name and address of owner of record,
2. Legal description of real property,
3. Parcel number, if assigned,
4. Value before change,
5. Value after change, and
6. Statement of reason or reasons why reduction in value should be made.

220 N Cuming St, Pilger, NE 68768

220 N Cuming St, Pilger, NE 68768/108970539 zpid/

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Home value Cost calculator Owner options Home details Neighborhood

Services availability

Switch to Quantum Fiber

Claim

Price history

Date	Event	Price
9/17/2024	Sold	\$1,500 -70%

Source: Public Record Report

4/9/2013	Sold	\$5,000
----------	------	---------

Source: Public Record Report

Public tax history

Year	Property taxes	Tax assessment
2024	\$38 +4%	\$2,730 +30%
2023	\$36 -6.8%	\$2,100
2022	\$39 +1.1%	\$2,100

Show more

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220 N. Cuming St, Pilger, NE 68770

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Home value

Cost calculator

Owner options

Home details

Neighborhood

Services availability

Switch to Quantum Fiber

Claim

Price history

Date	Event	Price
9/17/2024	Sold	\$1,500 -70%
Source: Public Record Report		
4/9/2013	Sold	\$5,000
Source: Public Record Report		

Public tax history

Year	Property taxes	Tax assessment
2024	\$38 +4%	\$2,730 +30%
2023	\$36 -6.8%	\$2,100
2022	\$39 +1.1%	\$2,100

Show more

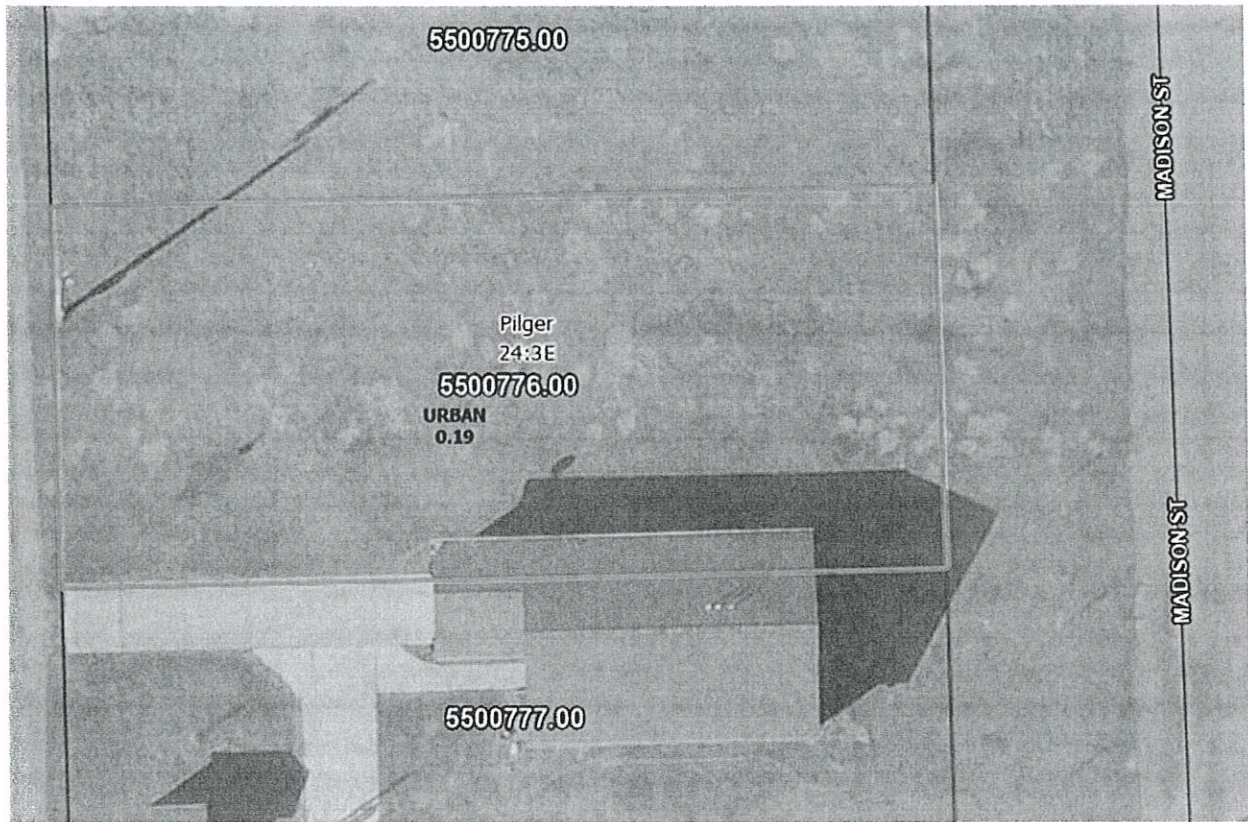
Find assessor info on the county website



Parcel ID 5500776.00			Legal LOT 4, BLK 6, VILLAGE OF PILGER			Card File / Perm 5500776.00					
Owner CALDWELL, JODY K STEWART PO BOX 115 STANTON, NE 68779						Situs 215 N MADISON ST PILGER, NE 68768					
County Area 0 N/A			Class Code 02-01-01-01-07-01			Value		Previous		Current	
Neighborhood 7 PILGER			State GEO 1507-00-0-20005-006-0776			Buildings		0		0	
Location / Group 7 PILGER			Cadastral 1-P-2C			Improvement		0		0	
Valuation / Group 0 N/A			Book / Page 89 / 548			Land / Lots		2,730		7,560	
District 550 VILLAGE			Sale Date 09/10/2021								
School 20-0030			Sale Amount 0			Total		2,730		7,560	
			Amount 1,485								
Tax Year 2011			Growth Type 01 Single Family			Frontage 60,000 N			Lot Value 7,560		
Model 13 PILGER			Description REPLCD PORCH-W/DECKS			Spot Code N			Appr ID 2320		
			Method 02 SqFoot			8,400.00			Value 0.900		
			8,400.00 SQ. FEET			9,999,999			0.500		
						0.200					
Year 2024			Statement 4883			District 550			Total Tax 37.86		
2023			4867			550			Exempt 0		
2022			4834			550			Taxable 2,730		
2021			4825			550			2,100		
2020			4813			550			2,100		
									2,100		
									3,360		
									66.40		
									0		

2025-74

37



File with the
County Clerk
(See Instructions)


Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

FORM
422

County Name
Stanton

Name and Mailing Address of Person Filing Protest <u>Jody Stewart</u>		Protest Number <u>2025-75</u>	Filed <u>June 30</u> , 20 <u>25</u>
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Protested Valuation 20	Requested Valuation (Required)
Street or Other Mailing Address <u>PO Box 115</u>		Land \$	Land \$
City, Town, or Post Office <u>Stanton</u>		Buildings \$	Buildings \$
State <u>NE</u>		Total Land and Buildings \$	Total Land and Buildings \$
Zip Code <u>68779</u>		Personal Property \$	Personal Property \$
Property Identification Number <u>5501775.00</u>	Phone Number <u>402 517 2395</u>	Reasons for requested valuation change (Required) (Attach additional pages if needed.) <u>I tried to sell last year for \$8500 they countered with \$1000.00 220 N Cummings Pilger sold 9-17-24 for \$1500. I realize increases, but this increase of 23 of 2024 evaluation is unacceptable</u>	
Email Address <u>jcaldwel@stanton.ne</u>		Date <u>6/30/25</u>	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <u>Lot 3 B1K 6 22 N Madison St Pilger Village of Pilger</u>			


sign here  Signature of Person Filing Protest Jody K Stewart

County Assessor's Recommendation	Referee's Recommendation (If applicable)
Decision of County Board of Equalization for Assessment Year 20____	
Basis for Action Taken (County Board of Equalization Chairperson)	
Land \$	
Buildings \$	
Total Land and Buildings \$	
Personal Property \$	

Check One:

☐ The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

☐ Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.


 Signature of County Board of Equalization Chairperson

Date

County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor
----------------------------	----------------------	---

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20____.

 Signature of County Clerk

Date

Instructions

Dismissal. Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form is required to be filed with the county clerk in the county where the property is located. This form is used to protest the valuation and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. **Complete one protest form for each property being protested.**

Real Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

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2025-75

LEGAL DESCRIPTION

FROM THE OFFICE OF

STANTON COUNTY ASSESSOR
P O BOX 895
STANTON, NE 68779
(402) 439-2210

Current value of the above property is for the year: 2025

Prior Building Value
0

Current Building Value

0

Prior Other Improve
0

Current Other Improve
0

Prior Land Value
2,730

Current Land Value
7,560

Prior Total Value
2,730

Current Total Value
7,560

PROTEST INSTRUCTIONS

1. Name and address of owner of record,
2. Legal description of real property,
3. Parcel number, if assigned,
4. Value before change,
5. Value after change, and
6. Statement of reason or reasons why reduction in value should be made.

WHEN AND WHERE TO FILE.

WHAT THE PROTEST MUST CONTAIN.

All protests must contain the following information:

2025-75

220 N Cuming St, Pilger, NE 68768

220 N Cuming St, Pilger, NE 68768/108970539_zpid/

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Home value Cost calculator Owner options Home details Neighborhood

Services availability

Switch to Quantum Fiber

Claim

Price history

Date	Event	Price
9/17/2024	Sold	\$1,500 -70%
Source: Public Record Report		
4/9/2013	Sold	\$5,000
Source: Public Record Report		

Public tax history

Year	Property taxes	Tax assessment
2024	\$38 +4%	\$2,730 +30%
2023	\$36 +6.8%	\$2,100
2022	\$39 +1.1%	\$2,100

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220 N Cuming St, Pilger, NE 68766 X

220 N Cuming St, Pilger, NE 68766/108970539, zpid/

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Services availability

Switch to Quantum Fiber

Claim

Price history

Date	Event	Price
9/17/2024	Sold	\$1,500 -70%

Source: Public Record Report

4/9/2013	Sold	\$5,000
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Source: Public Record Report

Public tax history

Year	Property taxes	Tax assessment
2024	\$38 +4%	\$2,730 +30%
2023	\$36 -6.8%	\$2,100
2022	\$39 +1.1%	\$2,100

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STANTON COUNTY
2025 Real Estate Breakdown Report

MIPS Inc.
www.nebraskaaassessoronline.us

Parcel ID Owner Caldwell, Jerry L & Jody K Stewart, JT PO BOX 115 STANTON, NE 68779	5500775.00	Legal LOT 3, BLK 6, VILLAGE OF PILGER	Card File Situs 225 N MADISON ST PILGER, NE 68768
County Area Neighborhood Location / Group Valuation / Group District School	0 7 7 0 550 20-0030	N/A PILGER PILGER N/A VILLAGE	
Model 13 PILGER	Method 02 SqFoot	Description 8,400.00 SQ. FEET	
Sale Date 05/09/2013 09/11/2002	Book 47 21	Page 172 317	Extend
Year 2024 2023 2022 2021 2020 2019 2018 2017 2016 2015 2014 2013 2012 2011 2010 2009 2008	Statement 4882 4866 4833 4824 4812 4801 4782 4847 4830 4827 4810 4792 5067 5021 4976 4940 4922	District 550 550 550 550 550 550 550 550 550 550 550 550 550 550 550 550 550	Building 0 0 0 0 0 0 0 0 0 0 51,490 51,490 0 0 0 0 0
Ownership History CALDWELL, JERRY TINKER, TIM N			
Land			
Other			
Total			
Exempt			
Taxable			
Total Tax			
Penalty Tax			
Amount			
67,500			
62,000			