



# Butler Board of Equalization Minutes



## BUTLER COUNTY BOARD OF EQUALIZATION

July 22, 2019

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 22<sup>nd</sup> day of July, 2019 at the Butler County Courthouse in David City, Nebraska at 1:00 p.m.

Present were the following: Tony Krafka, Scott Bauer, Max Birkel, Gregory Janak and Scott Steager. Absent: David Mach and Anthony Whitmore.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Pledge of Allegiance was recited by all present.

The Vice-Chairman called the meeting to order, and announced that a complete copy of the Open Meetings Act is posted on the wall in the meeting room.

The Vice-Chairman declared the minutes from the previous meeting shall stand approved as presented.

The following Report of Destroyed Real Property Hearings were conducted:

Fern Benesch (Gov. Lot 6, Pt. SE  $\frac{1}{4}$  SE  $\frac{1}{4}$ , Gov. Lot 5, Pt SE  $\frac{1}{4}$  SE  $\frac{1}{4}$ , 42.39 Ac, Section 26, Township 17, Range 3)

Fern Benesch (All accretion land in Platte River in & to Gov. lots 5 & 6 132.52 Ac, Section 26, Township 17, Range 3)

Fern Benesch (NW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , Pt. NE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , 55 Ac, Section 35, Township 17, Range 3)

Connie Gibson (Pt Lots 7 & 10 in SW  $\frac{1}{4}$ , Pt. Lot 5 & Lot 6 in SE  $\frac{1}{4}$  & SW  $\frac{1}{4}$  SE  $\frac{1}{4}$ , Bellwood Lakes 148.48 Ac, Section 1, Township 16, Range 1)

Robert Healy (Improvement on Lease Land, Land Owner: David Kment, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3)

Gloria Brandenburgh (Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot 4, Section 11, Township 16, Range 1)

Julie Ann Sorenson (Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot 11, Section 11, Township 16, Range 1)

Ted & Alberta Nickolite ( S 1100' of E 800' of Gov. Lot 3 & N 820' of E 800' of Lot 8, except 1 Ac tract on Lot 8 34.26 Ac, Section 3, Township 16, Range 1)

Don & Paula Kment (Improvement on Leased Land, Land Owner: David Kment, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3)

Don & Paula Kment (Pt. of Gov. Lot 1 in NE  $\frac{1}{4}$ , 8.8 Ac, Section 34, Township 17, Range 3)

Tom Kopetzky (Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot # 82, Section 11, Township 16, Range 1)



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Galen Juranek (Pt. S  $\frac{1}{2}$  SW  $\frac{1}{4}$ , 52.97 Ac, Section 30, Township 17, Range 4)

Galen Juranek (NE  $\frac{1}{4}$  160 Ac, Section 31, Township 17, Range 4)

Galen Juranek (Pt. E  $\frac{1}{2}$  SE  $\frac{1}{4}$ , Gov. Lot 4, 84.70 Ac, Section 30, Township 17, Range 4)

James & Sara Eickmeier (Lot 12, 55.87 Ac, Section 3, Township 16, Range 1)

James & Sara Eickmeier (Pt Lots 10 & 11 NE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , NW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , & Accr. thereto 31.11 Ac, Section 4, Township 16, Range 1)

James & Sara Eickmeier (Pt. Lot 10 & Pt. Lot 9, 96.19 Ac, Section 4, Township 16, Range 1)

Eric Slezak & Susan White (Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot 10, Section 11, Township 16, Range 1)

Allen & Laurie Garretson (Improvement on Leased Land, Land Owner: Bellwood Lakes, Lot #30A, Section 1, Township 16, Range 1)

Tim Noonan (Improvement on Leased Land, Land Owner: David Kment, Lot #4, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3)

Nickolite Ranch Inc. (W 3 Rods of Gov. Lots 2 & 5, Pt. Gov. Lot 3 & Pt. Lot 8 & 4 & 9, 131.67 Ac, Section 3, Township 16, Range 1)

Nickolite Ranch Inc. (Gov. Lot 1 & Pt. Lot 9, NE  $\frac{1}{4}$ , 25.70 Ac, Section 4, Township 16, Range 1)

Nickolite Ranch Inc. (Gov. Lot 12 & SE  $\frac{1}{4}$  S of River Lots Gov. 10, 11 & 13, 42.4 Ac, Section 33, Township 17, Range 1)

Nickolite Ranch Inc. (S  $\frac{1}{2}$  SE  $\frac{1}{4}$  exc. E 257.7' & Gov. Lots 5 & 6, 81.03 Ac, Section 34, Township 17, Range 1)

Cheryl Brandenburgh (Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot #16, Section 2, Township 16, Range 1)

Mike & Patricia Kozisek (W  $\frac{1}{2}$  NE  $\frac{1}{4}$ , 75.11 Ac, Section 4, Township 15, Range 3)

Pete Zuerlein (Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot #101, Section 2, Township 16, Range 1)

Riverside Land Co. (Gov. Lots 1 & 2, Pt. E  $\frac{1}{2}$ , 52 Ac, Section 36, Township 17, Range 3)

Riverside Land Co. (SE  $\frac{1}{4}$ , 72.74 Ac, Section 25, Township 17, Range 3)

Brandenburgh Lakes LLC (Lots 9 & 10, Pt. E  $\frac{1}{2}$  E  $\frac{1}{2}$ , 76.4 Ac, Section 2, Township 16, Range 1)

Brandenburgh Lakes LLC (Lot 11, 27.23 Ac, Section 11, Township 16, Range 1)

## ***Finalization of Property Valuation Protests***

Protest of Matthew Maly W 88' of Lot 19 Blk 6 Orig Town Bruno. The County Assessor's recommendation was for no change. Moved by Krafka and seconded by Steager for no change. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, & Bauer. The following voted nay: Janak. Absent: Mach & Whitmore.



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Protest of Samuel Richardson Blk 18 & all vacated Harrison & Lowell Streets McAlvins Add. Brainard. The County Assessor's recommendation was for no change. Moved by Birkel and seconded by Bauer for no change. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest of Gwendolyn & Eugene Kliment Lots 10 & 11 Blk. 3 W.T.P. Add David City. The County Assessor's recommendation was for no change. Moved by Krafka and seconded by Birkel for no change. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, & Janak. The following voted nay: Bauer. Absent: Mach & Whitmore.

Protest of Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II Pt. NE  $\frac{1}{4}$  NE  $\frac{1}{4}$ ; 29.36 Ac, Section 34, Township 17, Range 3E. The County Assessor's recommendation was for no change. Moved by Steager and seconded by Bauer for no change. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore

Protest of Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II SW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , NW  $\frac{1}{4}$  SE  $\frac{1}{4}$ , PT. E1/2 SW  $\frac{1}{4}$ , NW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , PT. W  $\frac{1}{2}$  NW  $\frac{1}{4}$  SE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , 289.37 Ac, Section 35, Township 17, Range 3E. The County Assessor's recommendation was for no change. Moved by Bauer and seconded by Steager for no change. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II SW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , 35.6 Ac, Section 35, Township 17; Range 3E. The County Assessor's recommendation was for no change. Moved by Krafka and seconded by Birkel for no change. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Vanaro Farms, LLC PT. N  $\frac{1}{2}$  NE  $\frac{1}{4}$ , Section 13, Township 12, Range 2E. The County Assessor's recommendation was for no change. Moved by Bauer and seconded by Krafka for no change. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Paul Vanis SE  $\frac{1}{4}$ , 160 Ac, Section 12, Township 13, Range 2E. The County Assessor's recommendation was for no change. Moved by Birkel and seconded by Krafka for no change. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Paul Vanis PT. NE  $\frac{1}{4}$  NE  $\frac{1}{4}$ , S  $\frac{1}{2}$  NE  $\frac{1}{4}$ , 88.48 Ac, Section 12, Township 13, Range 2E. The County Assessor's recommendation was for no change. Moved by Krafka and seconded by Steager for no change. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Russell & Michaela Sabata PT NE  $\frac{1}{4}$  Lots 1-6 incl. in Blk 11 & PT of Blk 12, 1.865 Ac, Section 28, Township 13, Range 2E. The County Assessor's recommendation was for no change. Moved by Bauer and seconded by Birkel. Upon roll call voted the following vote aye: Bauer, Birkel, Steager, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Krafka Brothers Trust E  $\frac{1}{2}$  SW  $\frac{1}{4}$ , N 43.17 AC of W  $\frac{1}{2}$  SW  $\frac{1}{4}$ , 120.23 Ac, Section 18, Township 16, Range 1E. The County Assessor's recommendation was for no change. The board requested an LVG code change from 2A to 3A. Moved by Birkel and seconded by Steager to change the value to soil classification LVG code 3A. Upon roll call vote the following voted aye: Birkel, Steager, Bauer, & Janak. The following voted nay: NONE. The following Abstained: Krafka. Absent: Mach & Whitmore.

Protest for Steve & Laurie Jones Brandenburgh Lakes Lot # 88, 2-16-1, Improvement on leased land. The County Assessor's recommendation was for no change. Moved by Bauer and seconded by Steager for no change. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.



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## **County Assessor Certification**

Vickie Donoghue, County Assessor certified to the County Board of Equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the Assessor's office in electronic or paper form.

## **Finalization of Report of Destroyed Real Property Protests**

Protest for Steven E. Svatora Improvement on Leased Land; Land Owner: David Kment, SW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , Section 34, Township 17; Range 3. The Board's recommendation is to adjust the current value from \$22,815 to an adjusted value of \$11,990. Moved by Birkel and seconded by Steager to adjust the current value from \$22,815 to an adjusted value of \$11,990. Upon roll call voted the following voted aye: Birkel, Steager, Krafka, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest of Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II Pt. NE  $\frac{1}{4}$  NE  $\frac{1}{4}$ ; Section 34, Township 17, Range 3E. The Board's recommendation was for no change. Moved by Steager and seconded by Krafka for no change. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest of Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II SW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , NW  $\frac{1}{4}$  SE  $\frac{1}{4}$ , PT. E1/2 SW  $\frac{1}{4}$ , NW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , PT. W  $\frac{1}{2}$  NW  $\frac{1}{4}$ , SE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , Section 35, Township 17, Range 3E. The Board's recommendation was to adjust the current land value from \$60,570 to an adjusted value \$13,905. Moved by Birkel and seconded by Bauer to adjust the land value to \$13,905. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Howie Hutchinson Hookstra LLC c/o Willard Scott Jeffrey II SW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , Section 35, Township 17; Range 3E. The Board's recommendation was to adjust current land value of \$895,710 to an adjusted value of \$673,780. Moved Krafka and seconded by Bauer to adjust the land value to \$673,780. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Michelle & Ted Mikuls & Catherine Drake Improvement on Leased Land; Brandenburgh Lakes Lot 89, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$127,460 to an adjusted value \$97,355. Moved by Krafka and seconded by Birkel to adjust the buildings value to \$97,355. Upon roll call voted the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Catherine Garretson Improvement on Leased Land; Bellwood Lakes Lot 19A, Section 1, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value from \$61,680 to an adjusted value \$32,965. Moved by Steager and seconded by Krafka to adjust the current buildings value to \$32,965. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Sandra Brandl Improvement on Leased Land; Land Owner: Marilyn Macholan Pt. NE  $\frac{1}{4}$ , Pt. NW  $\frac{1}{4}$ , Section 14, Township 17, Range 4. The Board's recommendation was to adjust the current buildings value from \$11,585 to an adjusted value of \$1,155. Moved by Birkel and seconded by Steager to adjust the buildings value to \$1,155. Upon roll call voted the following voted aye: Birkel, Steager, Krafka, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Martin Masek Gov. Lots 7, 8, 9 Accr. Land to Gov. Lots 7, 8, 9, Section 4, Township 16, Range 2 183.37 Ac. The Board's recommendation was to adjust the current land value from \$331,140 to an adjusted value of \$260,820. Moved



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by Steager and seconded by Bauer to adjust the land value to \$260,820. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Allen, Kathy & Martin Ernst Improvement on Leased Land; Land Owner: David Kment, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the buildings current value \$35,745 to an adjusted value \$3,060. Moved by Bauer and seconded by Birkel to adjust the buildings value to \$3,060. Upon roll call vote the following voted aye: Bauer, Birkel, Steager, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Dennis Novacek SE  $\frac{1}{4}$  SE  $\frac{1}{4}$  & all Accr. thereto 85.70 Ac, Section 33, Township 17, Range 3. The Board's recommendation was to adjust the current total value \$217,685 to an adjusted value of \$169,000. Moved by Krafka and seconded by Birkel to adjust the total value to \$169,000. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Jerry A Kobza Improvement on Leased Land; Brandenburgh Lakes Lot 31, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$21,975 to and adjusted value of \$13,350. Moved by Krafka and seconded by Steager to adjust the buildings value to \$13,350. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Tom A Barlean NW  $\frac{1}{4}$  160 Ac, Section 26, Township 15, Range 2. The Board's recommendation was for no change. Moved by Krafka and seconded by Steager for no change. Upon roll call vote the following voted aye: Krafka, Steager, & Janak. The following voted nay: Birkel & Bauer. Absent: Mach & Whitmore.

Protest for Nicole Kopetzky Improvement on Leased Land; Brandenburgh Lakes Lot 83, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$68,065 to and adjusted value of \$36,220. Moved by Steager and seconded by Birkel to adjust the buildings value to \$36,220. Upon roll call vote the following vote aye: Steager, Birkel, Bauer, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Joel J & Susan K Engel Pt. S  $\frac{1}{2}$  NW  $\frac{1}{4}$ , Pt. SW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , Gov. Lots 1 & 2 27.86 Ac & Pt. of the Accr. thereto of 185.03 Ac (42.89 Ac total), Section 11, Township 16, Range 2. The Board's recommendation was to adjust the current land value \$78,050 to an adjusted value \$55,625. Moved by Bauer and seconded by Krafka to adjust the land value to \$55,625. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for David J. Kment E  $\frac{1}{2}$  SW  $\frac{1}{4}$ , Pt. W  $\frac{1}{2}$  SE  $\frac{1}{4}$  151.12 Ac, Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$742,080 to an adjusted value \$586,185. Moved by Steager and seconded by Krafka to adjust the current land value to \$742,080. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for David J. Kment Pt. SE  $\frac{1}{4}$  NE  $\frac{1}{4}$ , Pt. NE  $\frac{1}{4}$  SE  $\frac{1}{4}$  74.92 Ac, Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$275,885 to an adjusted value \$184,170. Moved by Birkel and seconded by Bauer to adjust the land value to \$184,170. The following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for David J. Kment Gov. Lot 5, SW  $\frac{1}{4}$  SW  $\frac{1}{4}$  & Accr. thereto 87.10 Ac, Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$211,705 to an adjusted value \$86,835. Moved by Bauer and seconded by Steager to adjust the current land value to \$86,835. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Randy Stejskal Improvement on Leased Land; Brandenburgh Lakes Lot 27, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$75,495 to an adjusted value \$57,520. Moved by



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Steager and seconded by Krafka to adjust the buildings value to \$57,520. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted aye: NONE. Absent: Mach & Whitmore.

Protest for Keith Riley Improvement on Leased Land; Brandenburgh Lakes Lot 28, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$48,810 to an adjusted value of \$37,185. Moved by Krafka and seconded by Bauer to adjust the buildings value to \$37,185. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Dennis Novacek Pt. NE  $\frac{1}{4}$ , Pt. NE  $\frac{1}{4}$  SE  $\frac{1}{4}$  & All Accr. thereto 190.53 Ac. Section 4, Township 16, Range 3. The Board's recommendation was to adjust the current land value \$627,565 to an adjusted value of \$455,285. Moved by Krafka and seconded by Steager to adjust the land value to \$455,285. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for David J. Kment Improvement on Leased Land; Land Owner: David Kment, W  $\frac{1}{2}$  SE  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current buildings value \$59,200 to an adjusted value of \$16,425. Moved by Birkel and seconded by Bauer to adjust the buildings value to \$16,425. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Alden Kment Improvement on Leased Land; Land Owner: David Kment, SW  $\frac{1}{4}$  SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current buildings value \$12,705 to zero (0). Moved by Birkel and seconded by Krafka to adjust the buildings value to zero (0). Upon roll call vote the following voted aye: Birkel, Steager, Krafka, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Fern Benesch Gov. Lot 6, Pt. SE  $\frac{1}{4}$  SE  $\frac{1}{4}$ , Gov. Lot 5, Pt SE  $\frac{1}{4}$  SE  $\frac{1}{4}$ , 42.39 Ac, Section 26, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$110,530 to an adjusted value \$61,415. Moved by Steager and seconded by Krafka to adjust the land value to \$61,415. Upon roll call voted the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Fern Benesch All accretion land in Platte River in & to Gov. Lots 5 & 6 132.52 Ac, Section 26, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$279,115 to an adjusted value \$203,800. Moved by Krafka and seconded by Steager to adjust the land value to \$203,800. Upon roll call voted the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Fern Benesch (NW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , Pt. NE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , 55 Ac, Section 35, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$114,725 to an adjusted value \$78,650. Moved by Krafka and seconded by Steager to adjust the land value to \$78,650. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Connie Gibson Pt Lots 7 & 10 in SW  $\frac{1}{4}$ , Pt. Lot 5 & Lot 6 in SE  $\frac{1}{4}$  & SW  $\frac{1}{4}$  SE  $\frac{1}{4}$ , Bellwood Lakes 148.48 Ac, Section 1, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$459,965 to and adjusted value \$343,415. Moved by Birkel and seconded by Bauer to adjust the land value to \$343,415. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Robert Healy Improvement on Lease Land, Land Owner: David Kment, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current buildings value \$15,280 to zero (0). Moved by Steager and seconded by Krafka to adjust the buildings value to zero (0). Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Gloria Brandenburgh Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot 4, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$119,600 to an adjusted



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value \$74,035. Moved by Krafka and seconded by Steager to adjust the buildings value to \$74,035. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Julie Ann Sorenson Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot 11, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$76,695 to an adjusted value \$52,110. Moved by Bauer and seconded by Krafka to adjust the buildings value to \$52,110. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Ted & Alberta Nickolite S 1100' of E 800' of Gov. Lot 3 & N 820' of E 800' of Lot 8, except 1 Ac tract on Lot 8 34.26 Ac, Section 3, Township 16, Range 1. The Board's recommendation was to adjust the current total value \$346,145 to an adjusted value \$266,850. Moved by Steager and seconded by Krafka to adjust the total value to \$266,850. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Don & Paula Kment Improvement on Leased Land, Land Owner: David Kment, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current buildings value \$25,805 to an adjusted value \$14,985. Moved by Birkel and seconded by Krafka to adjust the buildings value to \$14,985. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Don & Paula Kment Pt. of Gov. Lot 1 in NE  $\frac{1}{4}$ , 8.8 Ac, Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current total value \$119,545 to an adjusted value \$88,745. Moved by Bauer and seconded by Steager to adjust the total value to \$88,745. Upon roll call voted the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Tom Kopetzky Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot # 82, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$101,425 to an adjusted \$45,945. Moved by Krafka and seconded by Bauer to adjust the buildings value to \$45,945. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Galen Juranek Pt. S  $\frac{1}{2}$  SW  $\frac{1}{4}$ , 52.97 Ac, Section 30, Township 17, Range 4. The Board's recommendation was to adjust the current land value \$73,225 to an adjusted \$53,155. Moved by Birkel and seconded by Krafka to adjust the land value to \$53,155. Upon roll call vote the following voted aye: Birkel, Krafka, Bauer, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Galen Juranek NE  $\frac{1}{4}$  160 Ac, Section 31, Township 17, Range 4. The Board's recommendation was for no change. Moved by Krafka and seconded by Steager for no change. Upon roll call vote the following voted aye: Krafka, Steager, Birkel, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Galen Juranek Pt. E  $\frac{1}{2}$  SE  $\frac{1}{4}$ , Gov. Lot 4, 84.70 Ac, Section 30, Township 17, Range 4. The Board's recommendation was to adjust the current land value \$287,955 to an adjusted \$202,045. Moved by Steager and seconded by Birkel to adjust the land value to \$287,955. Upon roll call vote the following voted aye: Steager, Birkel, Bauer, & Krafka. The following voted nay: Janak. Absent: Mach & Whitmore.

Protest for James & Sara Eickmeier Lot 12, 55.87 Ac, Section 3, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$114,535 to an adjusted value \$58,980. Moved by Bauer and seconded by Krafka to adjust the land value to \$58,980. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for James & Sara Eickmeier Pt Lots 10 & 11 NE  $\frac{1}{4}$  NW  $\frac{1}{4}$ , NW  $\frac{1}{4}$  NE  $\frac{1}{4}$ , & Accr. thereto 31.11 Ac, Section 4, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$39,110 to an adjusted value



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\$31,110. Moved by Steager and seconded by Birkel to adjust the land value to \$31,110. Upon roll call vote the following voted aye: Steager, Birkel, Bauer, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for James & Sara Eickmeier Pt. Lot 10 & Pt. Lot 9, 96.19 Ac, Section 4, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$169,955 to an adjusted \$98,765. Moved by Krafka and seconded by Bauer to adjust the land value to \$98,765. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Eric Slezak & Susan White (Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot 10, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the buildings current value \$128,930 to an adjusted value \$99,730. Moved by Steager and seconded by Birkel to adjust the buildings value to \$99,730. Upon roll call vote the following voted aye: Steager, Birkel, Bauer, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Allen & Laurie Garretson Improvement on Leased Land, Land Owner: Bellwood Lakes, Lot #30A, Section 1, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$8,275 to an adjusted value zero (0). Moved by Birkel and seconded by Steager to adjust the buildings value to zero (0). Upon roll call vote the following voted aye: Birkel, Steager, Krafka, Bauer, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Tim Noonan Improvement on Leased Land, Land Owner: David Kment, Lot #4, SW  $\frac{1}{4}$ , Section 34, Township 17, Range 3. The Board's recommendation was to adjust the current buildings value \$22,500 to an adjusted value zero (0). Moved by Bauer and seconded by Birkel to adjust the buildings value to zero (0). Upon roll call vote the following voted aye: Bauer, Birkel, Steager, Krafka, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Nickolite Ranch Inc. W 3 Rods of Gov. Lots 2 & 5, Pt. Gov. Lot 3 & Pt. Lot 8 & 4 & 9, 131.67 Ac, Section 3, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$534,440 to an adjusted \$421,665. Moved by Steager and seconded by Bauer to adjust the land value to \$421,665. Upon roll call vote the following voted aye: Steager, Bauer, Birkel, & Janak. The following voted nay: NONE. Abstained: Krafka. Absent: Mach & Whitmore.

Protest for Cheryl Brandenburgh Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot #16, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$57,995 to an adjusted value \$30,390. Moved by Krafka and seconded by Birkel to adjust the buildings value to \$30,390. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

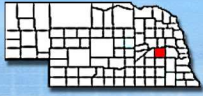
Protest for Mike & Patricia Kozisek W  $\frac{1}{2}$  NE  $\frac{1}{4}$ , 75.11 Ac, Section 4, Township 15, Range 3. The Board's recommendation was for no change. Moved by Steager and seconded by Krafka for no change. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Pete Zuerlein Improvement on Leased Land, Land Owner: Brandenburgh Lakes LLC, Lot #101, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current buildings value \$159,815 to an adjusted value \$108,480. Moved by Krafka and seconded by Birkel to adjust the value to \$108,480. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Riverside Land Co. Gov. Lots 1 & 2, Pt. E  $\frac{1}{2}$ , 52 Ac, Section 36, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$112,875 to an adjusted value \$56,435. Moved by Steager and seconded by Krafka to adjust the land value to \$56,435. Upon roll call vote the following voted aye: Steager, Krafka, Bauer, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Riverside Land Co. SE  $\frac{1}{4}$ , 72.74 Ac, Section 25, Township 17, Range 3. The Board's recommendation was to adjust the current land value \$141,015 to an adjusted \$91,545. Moved by Bauer and seconded by Krafka to adjust the





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land value to \$91,545. Upon roll call vote the following voted aye: Bauer, Krafka, Steager, Birkel, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Brandenburg Lakes LLC Lots 9 & 10, Pt. E  $\frac{1}{2}$  E  $\frac{1}{2}$ , 76.4 Ac, Section 2, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$685,460 to an adjusted value \$480,165. Moved by Krafka and seconded by Birkel to adjust the land value to \$480,165. Upon roll call vote the following voted aye: Krafka, Bauer, Birkel, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Brandenburg Lakes LLC Lot 11, 27.23 Ac, Section 11, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$200,520 to an adjusted value \$136,870. Moved by Birkel and seconded by Krafka to adjust the land value to \$136,870. Upon roll call vote the following voted aye: Birkel, Bauer, Krafka, Steager, & Janak. The following voted nay: NONE. Absent: Mach & Whitmore.

Protest for Nickolite Ranch Inc. Gov. Lot 1 & Pt. Lot 9, NE  $\frac{1}{4}$ , 25.70 Ac, Section 4, Township 16, Range 1. The Board's recommendation was to adjust the current land value \$53,690 to an adjusted \$23,950. Moved by Steager and seconded by Birkel to adjust the land value to \$23,950. Upon roll call vote the following voted aye: Steager, Birkel, & Bauer. The following voted nay: Janak. Abstained: Krafka. Absent: Mach & Whitmore.

Protest for Nickolite Ranch Inc. Gov. Lot 12 & SE  $\frac{1}{4}$  S of River Lots Gov. 10, 11 & 13, 42.4 Ac, Section 33, Township 17, Range 1. The Board's recommendation was to adjust the current land value \$83,405 to an adjusted value \$39,425. Moved by Bauer and seconded by Steager to adjust the land value to \$39,425. Upon roll call vote the following voted aye: Bauer, Steager, & Birkel. The following voted nay: Janak. Abstained: Krafka. Absent: Mach & Whitmore.

Protest for Nickolite Ranch Inc. S  $\frac{1}{2}$  SE  $\frac{1}{4}$  exc. E 257.7' & Gov. Lots 5 & 6, 81.03 Ac, Section 34, Township 17, Range 1. The Board's recommendation was to adjust the current total value \$408,115 to an adjusted value \$181,625. Moved by Birkel and seconded by Steager to adjust the total value to \$181,625. Upon roll call vote the following voted aye: Birkel, Steager, Bauer, & Janak. The following voted nay: NONE. Abstained: Krafka. Absent: Mach & Whitmore.

There being no further business to come before the board, the Chairman adjourned the meeting at 6:34 p.m.

Stephanie L. Laska  
County Clerk

Gregory Janak  
Vice-Chairman