

**BUFFALO COUNTY BOARD OF EQUALIZATION  
PROPERTY VALUATION PROTEST HEARINGS**

The Buffalo County Board of Equalization met for the purpose of conducting Property Valuation Protests. A notice was posted that protest hearings would be conducted from June 20, 2025 through July 25, 2025. Board of Equalization Commissioners and County Assessor office staff members present at each of the hearing sessions will be listed prior to the sessions. County Clerk Heather Christensen took all proceedings hereinafter shown; while the convened hearings were open to the public. All times listed are the scheduled times not necessarily the actual time indicated on the daily lists of hearings.

Vice-Chairperson Maendele opened the hearings scheduled for June 26, 2025 at 8:30 A.M. Vice-Chairperson Maendele led those present in the Pledge of Allegiance. Moved by Loeffelholz and seconded by Higgins to convene as a Board of Equalization at 8:31 A.M. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba and Maendele. Absent: Lynch and Morrow. Motion declared carried. The following Board members responded to roll call: Timothy Higgins, Ivan Klein, Myron Kouba, Ronald Loeffelholz and Bill Maendele. Absent: Daniel Lynch and Sherry Morrow. County Clerk Heather Christensen, County Assessor Roy Meusch, Deputy County Assessor Wendy Vawser and County Assessor's Office Manager Lisa Ourada were present. Commissioner Loeffelholz left at 11:05 A.M. and returned at 11:13 A.M.

**JUNE 26, 2025**

<b>TIME</b>	<b>PROTEST #</b>	<b>NAME</b>	<b>PARCEL</b>
8:30 A.M.	250002	James Salpas	320098100
	250005	Brian + Theresa Stubbs	380068000
	250012	Nancy A. Roth, Trustee	260143100
	250016	Jayce Houser	603396005
	250021	Haarberg, Elizabeth	580153503
9:00 A.M.	250004	Roger Burkey	460084116
	250013	Walter Labrie	640307000
	250014	Brandon Green	600566200
	250018	John E and Mary A Strayer	603741157
	250023	Fredrick 'Craig' Peister	603741159
	250024	Fredrick 'Craig' Peister	610012000
9:30 A.M.	250009	James Voth	603485000
	250017	NE Game and Parks Commission	620005100
	250020	Tom Madsen	601501000
	250022	Brian Neben	520251000
	250026	Angeline Pesek-Brown	340070002
	250027	Stacy W Brown	660030000
10:00 A.M.	250001	Edmon Grant SR	600805000
	250015	Michael C. Gangwish	640011010
	250028	Lisa Miller	560171143
	250030	Robert L. Pesek Jr.	340088000
	250031	Robert L. Pesek Jr.	340093000
	250032	Robert L. Pesek Jr. Successor trustee	360007000
	250033	Robert L. Pesek Jr.	340092000
	250034	Robert L. Pesek Jr. Successor trustee	340070000
	250035	Robert L. Pesek Jr. Successor trustee	340041000
	250036	Katriel I. Skrdlant	640512000
	250037	Alyssa Steele	602211000
10:30 A.M.	250003	Grant Gellatly	580170918
	250010	Bruce Mellberg	520200000
	250029	Griffith, Joshua	603460000
	250038	Marcia J. Riedy	020200000
11:00 A.M.	250007	Berumen Daniel + Nancy S	700059050

	250008	Linda Johnson	600025000
	250011	Rinke Joshua A. Trisha G	601091102
	250025	Dennis G. Mickelson	560000150
	250019	Bob + Lissa Moeller	060182100

Vice-Chairperson Maendele called for final decisions on all hearings conducted on this day. Moved by Loeffelholz and seconded by Higgins to accept the values as determined by the Board of Equalization or adjusted valuations as recommended by the County Assessor and indicated per the statement(s) typed on each protest form. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba and Maendele. Absent: Lynch and Morrow. Motion declared carried.

The hearings were recessed for the day at 11:24 P.M.

Chairperson Morrow opened the hearings scheduled for July 9, 2025 at 1:00 P.M. Chairperson Morrow led those present in the Pledge of Allegiance. The following Board members responded to roll call: Timothy Higgins, Ivan Klein, Myron Kouba, Daniel Lynch, Bill Maendele and Sherry Morrow. Absent: Ronald Loeffelholz. County Clerk Heather Christensen, County Assessor Roy Meusch and Deputy County Assessor Wendy Vawser and County Assessor's Office Manager Lisa Ourada were present. Commissioner Higgins left at 1:40 P.M.

### JULY 9, 2025

<b>TIME</b>	<b>PROTEST #</b>	<b>NAME</b>	<b>PARCEL</b>
1:00 P.M.	250039	Hannah Baye	602487048
	250043	Kathryn L. Hoagland	560336204
	250046	Douglas + Jodene Schliefert	620346263
	250047	Richard C. Long	605260000
	250054	Alissa Kern	610121000
	250055	Alissa Kern	600618000
1:30 P.M.	250044	Khayat Rentals LLC	605232000
	250045	Khayat Rentals LLC	605232020
	250051	Luke and Vicki Aten	602130000
	250052	Paula Bright-Weiss	680224000
	250053	Paula Bright-Weiss	680248000
	250059	Julie Chandler	602179286
	250066	Dennis J. DeBoer	620446050
	250067	Dennis J. DeBoer	600161000
2:00 P.M.	250006	Jerry + Deborah Mitchell	600552000
	250048	David H. Mitchell	500208101
	250060	Scott Zamrzla	601243000
	250065	Kerri A. Garrison	603598000
	250071	Mary C. Stearley	602066101
2:30 P.M.	250042	John H. Rasmussen	040015000
	250057	Lance Harter	606534675
	250068	Douglas Brummels	604608000
	250076	Warrington, Kris J. + Pam K.	640410010
	250058	Tessa Bayne	600157124
3:00 P.M.	250056	Ann T. McGowan	580705310
	250061	Francis Howard	680420000
	250063	Roy G. Benson Trustee	620271000
	250064	Roy G. Benson Trustee	620215000
	250074	Jerilyn Leslie Smith	680125000
	250078	Greg Urwiller	300132370
3:30 P.M.	250040	Khim Hang Lim	600057000
	250041	Khim Hang Lim	601676010

	250049	Sandra + Brian Polhemus	601676401
	250050	Jason Recroft	601960000
	250062	Andrew Murphy	420050000
	250069	Kelli + Tony Bober	601174000

Chairperson Morrow called for final decisions on all hearings conducted on this day. Moved by Maendele and seconded by Kouba to accept the values as determined by the Board of Equalization or adjusted valuations as recommended by the County Assessor and indicated per the statement(s) typed on each protest form. Upon roll call vote, the following Board members voted "Aye": Maendele, Kouba, Klein, Lynch and Morrow. Absent: Higgins and Loeffelholz. Motion declared carried.

The hearings were recessed for the day at 1:48 P.M.

Due to the absence of Chairperson Morrow and Vice Chairperson Maendele, Commissioner Kouba will be Acting Chairperson. Acting Chairperson Kouba opened the hearings scheduled for July 16, 2025 at 8:30 A.M. Acting Chairperson Kouba led those present in the Pledge of Allegiance. The following Board members responded to roll call: Timothy Higgins, Ivan Klein, Ronald Loeffelholz, Daniel Lynch and Myron Kouba. Absent: Bill Maendele and Sherry Morrow. County Clerk Heather Christensen, County Assessor Roy Meusch, Deputy County Assessor Wendy Vawser and County Assessor's Office Manager Lisa Ourada were present. Commissioner Loeffelholz left at 9:43 A.M. and returned at 9:47 A.M. Acting Chairperson Kouba called for a recess at 9:52 A.M. and returning at 9:55 A.M. Commissioner Lynch left at 11:30 A.M. Acting Chairperson Kouba called for a recess at 11:30 A.M. and returning at 1:00 P.M.

### JULY 16, 2025

TIME	PROTEST #	NAME	PARCEL
8:30 A.M.	250081	David + Carol Shiers	660218033
	250082	David + Carol Shiers	660218000
	250083	David + Carol Shiers	660218002
	250086	Nicholas and Holly Weaver	605830686
	250088	Michael Christy	605998000
	250104	Devon Smith	604187000
	250105	Fred & Mary Molina	603303000
9:00 A.M.	250085	Regan Van Matre	260125000
	250094	Linda Benson Rex Benson	360064000
	250095	Linda Benson Rex Benson	620276000
	250096	Linda Benson Rex Benson	620204000
	250143	Linda Benson	620276020
	250098	Jerome T. Loeffelholz	260161000
	250101	David Arredondo & Matt Meister	602052208
	250107	Tate Choplin	700195500
9:30 A.M.	250084	Kenneth + Joanne M. Paitz	060186000
	250097	Benjamin + Lyndsey Rauert	680126000
	250109	Hans Bashore- Will Bashore	601676115
	250113	Peter J. McLaughlin	600065000
	250116	Makala Muller	606436000
10:00 A.M.	250087	Marchand LLC Tate Marchand	620418008
	250089	Ethan Horn	601994000
	250090	Ethan Horn	600126000
	250091	Ethan Horn	600126101
	250100	Jerry Chatam-JW Chatam & Assoc - Authorized Agent	605383000
	250108	Cory Morten	580041071
	250115	Wayne Schmidt	680393000
10:30 A.M.	250080	Hailey Labrie	601121000
	250092	Kathleen Larson	602511000
	250099	Udeane Fischer %Delroy Fischer	603786506
	250111	Paul Hecker	280097000
	250112	Paul Hecker	280066000
	250114	Ian Scudder	604332000
11:00 A.M.	250079	Brandy Seybold	603741998
	250093	Ken Lorimer and Tanya Gebhard-Lorimer	604131000
	250103	Todd J. Klein	680510110
	250106	Todd M Spady	580212000

	250110	Paulina Contreras-Nickman	540042000
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Chairperson Morrow arrived at 2:22 P.M. and took over as Chairperson. Commissioner Klein left at 1:04 P.M. and returned at 1:11 P.M. Chairperson Morrow called for a recess at 3:30 P.M. and return at 3:34 P.M. Commissioner Klein left at 4:31 P.M. and returned at 4:35 P.M.

<b>TIME</b>	<b>PROTEST #</b>	<b>NAME</b>	<b>PARCEL</b>
1:00 P.M.	250126	Jill L. Espersen Trustee	440091010
	250127	Jill L. Espersen Trustee	460126000
	250128	Jennifer Ripp	606056000
	250135	Richard Fish	601175000
	250136	Richard Fish	605105057
	250137	Richard Fish	603763204
	250138	Lacy R. Mitchell	603826000
	250139	Joshua Hellerich	680346000
1:30 P.M.	250120	Juan Chihuahua	640194000
	250125	Derrick Clevenger	640568000
	250149	Mikki Mitchell	603784000
	250150	Julie + Monte Arnold	180001000
	250153	Trenton Petska	640404000
2:00 P.M.	250117	John Rodriguez	605170000
	250123	Cathryn J. Hohnholt	560615400
	250133	Jeffery M. Benson	602475555
	250148	Christina Longoria	680458000
	250163	Sonni Benge	640427500
	250164	Sonni Oliver Benge	640232000
2:30 P.M.	250119	Benjamin Hick	602918691
	250122	Dillon Spiegel	605832000
	250144	Bosselman Real Estate, LLC	605168710
	250145	Bosselman Real Estate, LLC	605168700
	250146	Bosselman Pump and Pantry, Inc	600882000
	250161	Kearney Union Inc	600373000
	250162	Daniel and Holly Goodell	580725470
3:00 P.M.	250124	Jared Barr	603566502
	250129	Savage and Browning/ for Commercial Federal Savings & Loan	602918105
	250130	Savage and Browning/ for Centennial Park Preservation, LLC	602060220
	250131	Savage and Browning/ for Cynet, Inc	603168000
	250132	Savage and Browning/ for Gibbon Packing, Inc	640014000
	250154	Carolyn Donahoo	580717000
	250155	Carolyn Donahoo	610084000
	250156	Carolyn Donahoo	200137000
	250157	Marty Albrecht	700295000
	250158	Marty Albrecht	440046010
	250159	Green Brick, LLC	643001091
	250160	Green Brick, LLC	660136010
3:30 P.M.	250118	Jonathan Hofer	602346000
	250121	Heather L. Schilke	604077000
	250134	Shawn R. Scheuffele	520264000
	250142	Troy + Jessica Modlin	605925000
	250147	Derek Bieschke	601119005
4:00 P.M.	250151	Colton Stuhr	680478000
	250152	Matt Poling	601850000
	250165	Geraldine Franks (Hemshrot)	640414209
	250166	Jeff J. Wemhoff	560622170
	250167	Michael F. & Gail J. Kathol	606106000

Commissioner Klein recused himself for protest number 250157 with parcel 70029500. Chairperson Morrow called for final decisions on all hearings conducted on this day. Moved by Loeffelholz and seconded by Higgins to accept the values as determined by the Board of Equalization or adjusted valuations as recommended by the County Assessor and indicated per the statement(s) typed on

each protest form. Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Higgins, Klein, Kouba, Lynch and Morrow. Absent: Maendele. Motion declared carried.

The hearings were recessed for the day at 4:40 P.M.

Chairperson Morrow opened the hearings scheduled for July 17, 2024 at 8:30 A.M. Chairperson Morrow led those present in the Pledge of Allegiance. The following Board members responded to roll call: Timothy Higgins, Ivan Klein, Myron Kouba, Ronald Loeffelholz, Daniel Lynch and Sherry Morrow. Absent: Bill Maendele. County Clerk Heather Christensen, County Assessor Roy Meusch, and County Assessor’s Office Manager Lisa Ourada were present. Chairperson Morrow called for a recess at 2:25 P.M. and return at 2:30 P.M.

**JULY 17, 2024**

<b>TIME</b>	<b>PROTEST #</b>	<b>NAME</b>	<b>PARCEL</b>
1:00 P.M.	250170	Lee Rowedder	580170855
	250140	Fountain Hills Properties-II, LLC	580143375
	250141	Fountain Hills Properties-II, LLC	580143350
	250102	Todd Thorn	602918309
	250203	Johnathon Ross Everett	605179504
	250204	Linda Dennis	602575995
	250205	Shaun James as attorney for owner Sai Baba, LLC	602580007
	250206	7- Hospitality-1, L.L.C.	600069000
	250207	Shaun James as attorney for owner Heather Santiago LLC	603741024
	250208	Brent Wornat, BDO USA, agent for SBA Towers IV	600156000
	250209	RPS Auto II, LLC	604894000
1:30 P.M.	250168	Michael J. Kelly, CEO/ Western Nebraska Bank	602580000
	250171	Arram Equities, Inc	603669010
	250172	Arram Equities, Inc	605203000
	250173	Arram Equities, Inc	605177200
	250174	Arram Equities, Inc	603786171
	250175	Arram Equities, Inc	603786172
	250176	Arram Equities, Inc- Essam + Barbara Arram	601971000
	250177	Essam & Courtney Arram	620346112
	250178	Essam + Barbara Arram	560436111
	250179	Camil + Nadia Saadi	560402291
2:30 P.M.	250169	Robin Irvine	020300105
	250180	Winstar Enterprise LLC	620384005
	250181	Winstar Enterprise LLC	620384004
	250182	Winstar Enterprise LLC	620384170
	250183	Winstar Enterprise LLC	620384169
	250184	Winstar Enterprise LLC	620384168
	250185	Winstar Enterprise LLC	620384167
	250186	Winstar Enterprise LLC	620384166
	250187	Winstar Enterprise LLC	620384165
	250188	Winstar Enterprise LLC	620384164
	250189	Winstar Enterprise LLC	620384163
	250190	Winstar Enterprise LLC	620384162
	250191	Winstar Enterprise LLC	620384161
	250192	Winstar Enterprise LLC	620384160
	250193	Winstar Enterprise LLC	620384159
	250194	Winstar Enterprise LLC	620384158
	250195	Winstar Enterprise LLC	620384157
	250196	Winstar Enterprise LLC	620384156
	250197	Winstar Enterprise LLC	620384155
	250198	Winstar Enterprise LLC	620384154
	250199	Winstar Enterprise LLC	620384153
	250200	Winstar Enterprise LLC	620384152

	250201	Winstar Enterprise LLC	620384151
	250202	Winstar Enterprise LLC	620384150

Chairperson Morrow called for final decisions on all hearings conducted on this day. Moved by Loeffelholz and seconded by Higgins to accept the values as determined by the Board of Equalization or adjusted valuations as recommended by the County Assessor and indicated per the statement(s) typed on each protest form. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba, Lynch and Morrow. Absent: Maendele. Motion declared carried.

Chairperson Morrow stated that all 2025 Property Valuation Protest final determinations were completed and called for adjournment of the 2025 Property Valuation Protest hearings. Moved by Lynch and seconded by Loeffelholz to adjourn the Board of Equalization at 3:59 P.M. Upon roll call vote, the following Board members voted "Aye": Lynch, Loeffelholz, Higgins, Klein, Kouba, and Morrow. Absent: Maendele. Motion declared carried.

ATTEST:

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 Sherry L. Morrow, Chairperson  
 Buffalo County Board of Commissioners

(SEAL)

\_\_\_\_\_  
 Heather A. Christensen  
 Buffalo County Clerk