

**BUFFALO COUNTY BOARD OF EQUALIZATION
TUESDAY, JULY 24, 2018**

The Buffalo County Board of Equalization met on Tuesday, July 24, 2018 at 1:30 P.M. for the purpose of final determinations on scheduled Property Valuation Protest hearings that were conducted by the referees. Commissioners present were: Joseph Brayton, Kent Greder, Ivan Klein, Sherry Morrow, Dennis Reiter and William McMullen. Commissioner Absent: Ron Loeffelholz. County Clerk Janice Giffin, County Assessor Ethel Skinner, Deputy County Assessor Nora Borer and Protest Coordinators Joe Wilson and Jared Elliott were present.

The following list of property valuation protests were conducted by the Referees on July 16, 2018 and were reviewed by the Board of Equalization at this meeting.

| PROTEST | NAME | PARCEL |
|----------------|--|---------------|
| 180393 | Quarter Mile Ranch, LLC | 080222000 |
| 180400 | Boyle Family, LLC | 230001949 |
| 180401 | Ryan Osten | 040403000 |
| 180402 | Jason C & Patricia L Wiehn | 680184000 |
| 180464 | Nancy Gowlovech | 600765100 |
| 180465 | TSK 14, LLC | 580140201 |
| 180466 | Deloris Dethlefs | 020043000 |
| 180467 | Deloris Dethlefs | 020057100 |
| 180468 | Across the Creek Farms, LLC | 660028000 |
| 180469 | Linda J Schroeder | 603741651 |
| 180471 | Steven & Briana Cole | 240053100 |
| 180489 | Jerry A & Cynthia G Foote Co-Trustees | 604825000 |
| 180490 | Jerry A & Cynthia G Foote Co-Trustees | 601332000 |
| 180538 | Patrick T Peterson | 604444000 |
| 180551 | Larry D & Lynn M Ferguson | 640055033 |
| 180557 | Steven L Siebenaler & Kay L Siebenaler | 560139507 |
| 180580 | Kirk Vollmer | 605830655 |
| 180582 | Delbert L Schultz & wf | 040199000 |
| 180601 | John T Tarrell | 580199000 |
| 180602 | 21 Street & Avenue M Storage, Inc | 601123100 |
| 180603 | John T Tarrell, Trustee | 603795000 |
| 180604 | 21 Street & Avenue M Storage, Inc | 606363000 |
| 180621 | Ronald C & Rhonda L Knapp, Trs | 520047000 |
| 180642 | Friesen-Lancaster Properties LLC | 580041035 |
| 180643 | Friesen-Lancaster Properties LLC | 580041037 |
| 180644 | Friesen-Lancaster Properties LLC | 580041072 |
| 180645 | Friesen-Lancaster Properties LLC | 580041073 |
| 180684 | Lawrence & Shelly Miller | 602918655 |
| 180685 | Lawrence & Shelly Miller | 602441000 |
| 180686 | Shelley A Miller | 603250000 |
| 180687 | Lawrence & Shelly Miller | 620398000 |
| 180688 | Lawrence & Shelly Miller | 600849000 |
| 180704 | Gary & Mary McGee | 560000050 |
| 180713 | David L Klone | 604257000 |
| 180716 | Mark Payne | 40508101 |
| 180718 | Khim Hang Lim | 600057000 |
| 180719 | Jane Ellen Perry | 603601000 |
| 180720 | Matt Mostek | 606415000 |
| 180736 | Gerald R Jorgensen Jr | 601472035 |
| 180751 | Debra S Brandt | 605982000 |
| 180752 | Tracy Cook | 602065000 |
| 180753 | Tracy Cook | 602064000 |
| 180754 | Tracy Cook | 560037002 |
| 180755 | Tracy Cook | 603282010 |
| 180756 | Tracy Cook | 601856000 |
| 180757 | Tracy Cook | 608001075 |

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| 180768 | Dorothy L Fischer | 601838000 |
| 180769 | Lynne L Heiden | 605737000 |
| 180778 | Beth Mullen | 605772000 |
| 180782 | Gary Sorensen GSGC Leasing LLC | 602918695 |
| 180783 | Gary Sorensen GSGC Leasing LLC | 604448000 |
| 180790 | David L Olsen | 608001650 |
| 180810 | Kevin L Krueger | 080215050 |
| 180811 | Larry Musil | 020139100 |
| 180812 | James F Frontczak & Amelie'M Bright | 040431000 |
| 180814 | Joseph Vandeventer | 560436112 |
| 180817 | Ray & Donna M McLaughlin | 604198137 |
| 180818 | Donna McLaughlin, Trustee | 340156000 |
| 180819 | Donna McLaughlin | 640090000 |
| 180820 | Anthony & Chelsea Gengenbach | 520168031 |
| 180821 | Todd & Jeanne Thorn | 602918309 |
| 180822 | Ronald W & Linda S Zinnell | 060055005 |
| 180823 | Ronald W & Linda S Zinnell | 060055010 |
| 180824 | Ronald W & Linda S Zinnell | 060058000 |
| 180825 | Daniel L & Esther E Javins | 605179709 |
| 180892 | Benjamin Stoppkotte | 040459000 |
| 180893 | Theresa Hagge | 640042000 |
| 180894 | Theresa Hagge | 680488000 |
| 180913 | Dana & Beth Ernst | 580724500 |
| 180924 | Ronda L Gilmore | 180028000 |
| 181023 | Jerry Muhlbach | 560386100 |
| 181058 | Devin Ray Lindly | 601683000 |
| 181073 | James & Marci Dockweiler | 560171152 |
| 181078 | Gregg & Kristen Dahlgren | 603741638 |
| 181100 | Curt Dachtler | 601359000 |
| 181126 | Martin J Scherzberg | 603072000 |
| 181135 | Gehlert A Rasmussen | 420134000 |
| 181136 | Gehlert A Rasmussen | 240029000 |
| 181137 | Gehlert A Rasmussen | 100218100 |
| 181144 | KY Plaza Townhomes LLP | 603566401 |
| 181145 | Emerson Pl Apt LTD | 600182000 |
| 181150 | Henry C & Sarah L Focke | 606534798 |
| 181158 | Mark Klein | 603397000 |
| 181159 | Michael T Christy | 605998000 |
| 181166 | Leroy Huddleston | 602066125 |
| 181226 | David L & Mary Carolyn McKeon | 040709000 |
| 181227 | David L & Mary Carolyn McKeon | 040708000 |
| 181410 | Essam J Arram | 601971000 |
| 181411 | Essam J & Barbara J Arram | 602926511 |
| 181412 | Essam J & Barbara J Arram | 602918184 |
| 181413 | Arram Family Foundation | 602060301 |
| 181414 | Arram Equities Inc | 605177200 |
| 181415 | Arram Equities Inc | 600126103 |
| 181416 | Arram Equities Inc | 603663000 |
| 181417 | Arram Equities Inc | 605203000 |
| 181418 | Arram Equities Inc | 302645000 |
| 181419 | Courtney A Arram | 620346112 |
| 181420 | Camil A & Nadia J Saadi | 602066747 |
| 181421 | Arram Equities Inc | 603666000 |
| 181422 | Arram Equities Inc | 603665000 |
| 181423 | Arram Equities Inc | 603668000 |
| 181228 | Cheryl A Refior | 605144000 |
| 181229 | Cheryl A Refior | 605427000 |
| 181230 | Ernest W Ruzicka | 603787045 |

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| 181231 | Yvonne D Shearer | 602052228 |
| 181232 | Yvonne D Shearer | 602052227 |
| 181233 | Myron & Pamela Hensel | 560619100 |
| 181234 | Gary Muller | 320005000 |
| 181235 | Sandra K Rash | 603700000 |
| 181236 | Sharon Schroeder | 605970000 |
| 181250 | Scott D & Deborah D Jensen | 040536000 |
| 181255 | George W & Kathryn K Mashburn | 680192000 |
| 181265 | Steven L & Kathryn E Rosenthal | 320210050 |
| 181277 | Oak Park Development LLC | 605247838 |
| 181295 | Carlene K Waldron | 380257000 |
| 181297 | Nick Johnson | 606534745 |
| 181314 | Shirley A Orcutt | 604191000 |
| 181315 | Matthew S & Brandi M Zimbleman | 560361000 |
| 181325 | Scott & Tracy Moser | 603566402 |
| 181391 | James Williams | 520172300 |
| 181392 | Paul M Egbert, Jr | 580215209 |
| 181401 | Steven Musil | 601834131 |
| 181402 | Joshua & Rebecca Wheeler | 680272806 |
| 181405 | Damien & Krista Cullen | 607000140 |
| 181429 | Carlos & Sandra Campa | 605248000 |
| 181453 | Randy R Williams | 602034000 |
| 181462 | Armstrong Legacy LLC | 620058000 |
| 181463 | Armstrong Legacy LLC | 620191000 |
| 181464 | Lois J O'Nele | 240055000 |
| 181465 | Carol Geisler | 240046000 |
| 181466 | Trampe Brothers LLC | 520132000 |
| 181467 | Darryl D & Jill M Hadwiger | 080227010 |
| 181468 | Terry E & Brenda S Towery | 606227000 |
| 181469 | Kelly & Keri Jensen | 620356170 |
| 181470 | Stuart L & Marci J Gilbertson | 560606270 |
| 181471 | GBF Holdings, LLC | 604718000 |
| 181475 | Gary C & Lecia L Junker | 606534791 |
| 181476 | Kenneth W Carmann | 100087000 |
| 181477 | Scott Johnson | 580215132 |
| 181480 | Greg Dollman | 560436204 |
| 181481 | Greg Dollman | 560436191 |
| 181490 | John LaVassaur | 603120000 |
| 181495 | Darrel B Karg | 603069000 |
| 181496 | Darrel B Karg | 603962000 |
| 181512 | Marty A & Jean A Albrecht | 560050000 |
| 181524 | Roberta Ritz | 040000012 |

Commissioner Sherry Morrow excused herself at 3:25 P.M.

The following list of property valuation protests were conducted by the Referees on July 17, 2018 and were reviewed by the Board of Equalization at this meeting.

| PROTEST | NAME | PARCEL |
|----------------|-------------------------------|---------------|
| 181525 | Vernetta L Svanda | 040716010 |
| 181526 | Heather Swanson-Murray | 580700182 |
| 181527 | Heather Swanson-Murray | 610148000 |
| 181528 | William Charles Ogle | 560618603 |
| 181529 | William Charles Ogle | 240173360 |
| 181533 | Claire Hogeland | 607000250 |
| 181537 | Trevor S Payne | 605841962 |
| 181554 | Jesse J Leigh | 603237000 |
| 181555 | Richard Kennedy | 480104000 |
| 181586 | Robert W Haller | 602486592 |
| 182113 | Lawrence E & Angeline K Klein | 300214000 |

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| 182114 | Lawrence E & Angeline K Klein | 320033000 |
| 182115 | Lawrence E & Angeline K Klein | 300215000 |
| 182116 | Lawrence E & Angeline K Klein | 700031000 |
| 182117 | Paul & Carry Baustert | 020050000 |
| 182118 | Neil A Koster | 660286101 |
| 182119 | Gibbon Packing, Inc | 640014000 |
| 181606 | Connie Papineau | 120035104 |
| 181609 | Philip Clark & Betsy Collins Clark | 660141200 |
| 181611 | Lucas Schaneman | 040040160 |
| 181612 | Lucas Schaneman | 604745000 |
| 181618 | Harry Klimek | 603624000 |
| 181625 | Michael T Shuler | 560436166 |
| 181626 | Jim Zecha | 602620303 |
| 181627 | Jim Zecha | 601834127 |
| 182065 | Younes Conference Center, LLC | 580127100 |
| 182066 | KSC Hospitality, Inc | 580092020 |
| 182067 | Talmadge Properties, Inc | 580092010 |
| 182068 | Kearney Hospitality, Inc | 580127200 |
| 182069 | WIN Investments, Inc | 602908010 |
| 182070 | Mid-Plains Hospitality, Inc | 602903000 |
| 182071 | Kearney Express, Inc | 601748201 |
| 182072 | Kearney Investment Corp | 602907000 |
| 182073 | Peanut Butter & Jelly, LLC | 580092015 |
| 182074 | Peanut Butter & Jelly, LLC | 580092027 |
| 182075 | Paul J & Linda Younes | 601834110 |
| 182076 | Paul J Younes | 602908011 |
| 182077 | Turkey Creek Properties, LLC | 580076002 |
| 182078 | Turkey Creek Properties, LLC | 580076003 |
| 182079 | Turkey Creek Properties, LLC | 580076004 |
| 182080 | Turkey Creek Properties, LLC | 580076005 |
| 182081 | Turkey Creek Properties, LLC | 580076007 |
| 182082 | Turkey Creek Properties, LLC | 580076008 |
| 182083 | Turkey Creek Properties, LLC | 580076009 |
| 182084 | Turkey Creek Properties, LLC | 580076010 |
| 182085 | Turkey Creek Properties, LLC | 580076011 |
| 182086 | Turkey Creek Properties, LLC | 580076014 |
| 182087 | Turkey Creek Properties, LLC | 580076016 |
| 182088 | Turkey Creek Properties, LLC | 580076018 |
| 182089 | Turkey Creek Properties, LLC | 580076019 |
| 182090 | Turkey Creek Properties, LLC | 580076020 |
| 182091 | Turkey Creek Properties, LLC | 580076023 |
| 182092 | Turkey Creek Properties, LLC | 580076024 |
| 182093 | Turkey Creek Properties, LLC | 580076025 |
| 182094 | Turkey Creek Properties, LLC | 580076027 |
| 182095 | Turkey Creek Properties, LLC | 580076028 |
| 182096 | Turkey Creek Properties, LLC | 580076029 |
| 182097 | Turkey Creek Properties, LLC | 580076030 |
| 182098 | Turkey Creek Properties, LLC | 580076031 |
| 182099 | Turkey Creek Properties, LLC | 580076032 |
| 182100 | Turkey Creek Properties, LLC | 580076033 |
| 182101 | Turkey Creek Properties, LLC | 580076034 |
| 182102 | Turkey Creek Properties, LLC | 580076035 |
| 182103 | Turkey Creek Properties, LLC | 580076036 |
| 182104 | J. Paul & Robin Younes | 601834117 |
| 182105 | Jarrod D & Margarita T Holz | 601834116 |
| 181640 | Ryan Rodehorst | 604236210 |
| 181645 | Chad Zeznanski | 602918704 |
| 181658 | Lawrence L Webb | 580041028 |

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| 181659 | Lawrence L Webb | 580041047 |
| 181660 | Lawrence L Webb | 520220010 |
| 181663 | Savage & Browning | 602918670 |
| 181664 | Savage & Browning | 602619200 |
| 181665 | Savage & Browning | 602619100 |
| 181666 | Savage & Browning | 602619105 |
| 181668 | John C Cannon | 601834103 |
| 181670 | Greg Trejo | 580157026 |
| 181675 | Wayne Gallaway | 560359010 |
| 181685 | Brandy Sorensen | 605638000 |
| 181694 | Julie L Gappa | 603741826 |
| 181696 | Nancy G Blume | 604109000 |
| 181697 | Frederick J Blume | 601661000 |
| 181703 | Heather Santiago | 640165201 |
| 181707 | James S Vaux | 604641000 |
| 181735 | Greg Smyth | 700253010 |
| 181736 | Michael & Mary Eileen Dakan | 603356030 |
| 181737 | Bruce R & Leanne M Elder | 601834174 |
| 181807 | Roy Long | 440197000 |
| 181836 | W Kent Barney | 601834134 |
| 181846 | Paul Reinertson | 640496000 |
| 181861 | Michael A Rost | 380080000 |
| 181881 | Ryan S Kegley | 360177000 |
| 181890 | Glen & Diane Miller | 605406000 |
| 181891 | Austin Miller | 601087000 |
| 181893 | Imtiaz Islam | 601748173 |
| 181920 | Joseph J Macek | 040276000 |
| 181921 | Susan Zeller | 040266000 |
| 181922 | Susan Zeller | 040701000 |
| 181923 | Kenneth Huryta | 060019000 |
| 181924 | Charlene Bauer-Fleming | 620049100 |
| 181926 | Mel_Wel Investors LLC | 560335220 |
| 181927 | LeAnn Hervert Trust | 280052000 |
| 181928 | LeAnn Hervert Trust | 280171000 |
| 181929 | LeAnn Hervert Trust | 280033000 |
| 181930 | J. W. Chatam & Associates | 605247836 |
| 181946 | Shane & Jessica Carstens | 080206025 |
| 181950 | Johnny Riese | 606175102 |
| 181952 | Terry & Judi Sickler | 602066775 |
| 181997 | David & Angela Chally | 603741632 |
| 182001 | Crystal Gleason | 605138000 |
| 182023 | Lisa & Ted Nichols | 100213021 |
| 182026 | Sally Bryson & Mike Bryson | 600142000 |
| 182038 | Nancy Freburg | 560621000 |
| 182039 | Nancy Freburg | 560622320 |
| 182040 | Nancy Freburg | 603741117 |
| 182106 | Brad G Adrian | 580041033 |
| 182107 | Judd Larson | 602140836 |
| 182108 | Judd Larson | 603786124 |
| 182109 | Stephanie D Vavra | 560402230 |
| 182110 | Stephanie D Vavra | 604628000 |
| 182111 | Rhonda Campbell | 020081005 |
| 182112 | Rhonda Campbell | 020082100 |
| 181589 | Randall Alexander | 380147335 |
| 181590 | Randall Alexander | 520256010 |
| 181591 | Randall Alexander | 380053110 |
| 181592 | Randall Alexander | 380053100 |
| 181593 | Randall Alexander | 520168048 |

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| 181594 | Randall Alexander | 520168055 |
| 181595 | Randall & Debra Alexander | 520168056 |
| 181596 | Molly A Alexander | 380055010 |
| 181597 | Molly A Alexander | 380053120 |
| 181598 | Nicholas Alexander | 520168051 |
| 181599 | Cody R Alexander | 560137015 |
| 181600 | Cody Alexander | 560137005 |
| 181601 | Cody R Alexander | 560144000 |
| 182120 | Rogers Grain & Livestock, Inc | 200008000 |
| 182121 | Rogers Grain & Livestock, Inc | 180106100 |
| 182122 | Champion Kearney LLC | 600065000 |
| 182123 | Alan Sherwood | 480159000 |
| 182124 | Alan Sherwood | 606044103 |

The following list of property valuation protests heard by the referees on July 3, 2018 and tabled by the Board of Equalization on July 20, 2018 were finalized by the Board of Equalization at this meeting.

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| 181446 | Dennis K Larsen et al | 603741500 |
| 181447 | Dennis K Larsen et al | 603741600 |
| 181448 | Scott D Morris | 602052225 |
| 181449 | Scott D Morris | 603821015 |
| 181450 | Scott D Morris | 620162020 |

Chairman McMullen called for the final decisions on all of the above Property Valuation Protest Hearings. Moved by Greder and seconded by Klein to accept and/or change the values on the above listed parcels as determined by the Board of Equalization after reviewing the recommendations from the referees who conducted the hearings for the Property Valuation Protests. All final valuations are on file with the County Clerk and the property owners will receive notice of the determinations. Upon voice vote all Board Members present voted "Aye". None voted "Nay". Motion declared carried.

Chairman McMullen adjourned the Board of Equalization at 4:38 P.M.