

OFFICE OF THE BURT COUNTY CLERK
Burt County Board of Equalization
July 25, 2025 Minutes
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 25, 2025 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Lyons Mirror-Sun (7-17-2025), on a 1st floor courthouse bulletin board, and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Board Members Present: Gary 'Bird' Swanson, Jeff Kutchera, Sam Titus, Carl Pearson, Jay W. Johnson, Paul Richards, and Ted Connealy. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:00 A.M. with the Pledge of Allegiance. Chairman Connealy informed the public that the Open Meeting Act was posted.

The agenda was approved; motion by Swanson, seconded by Pearson. By Roll Call Vote: Swanson, Kutchera, Titus, Pearson, Johnson, Richards and Connealy. Nays – none.

Assessor's 3 yr. Plan of Assessment per §77-1311.02 was placed on file.

Permissive Exemption Form 451:

Decatur Museum, Inc submitted (1) new application for tax year 2025: Lots 6 -10 & 10ft. of alley, Blk. 36, Decatur, Burt County, NE - parcel 310905200. Assessor Hart recommended approval, museum property is exempt for educational purposes. A Public Hearing was held from 9:04 – 9:05 A.M.; there was no public comment. The CBOE approved the exemption upon motion by Richards, seconded by Kutchera, with Roll Call Vote: Ayes – Swanson, Kutchera, Titus, Pearson, Johnson, Richards and Connealy. Nays – none.

Final Decisions for 2025 Property Valuation Protests - Form 422's:

Filings were reviewed, voted upon and approved by the Burt County Board of Equalization; upon motion by Richards, seconded by Johnson, the Board voted to accept the final decisions on the valuation protest Form 422's #1-82. Approved By Roll Call Vote: Ayes – Swanson, Kutchera, Titus, Pearson, Johnson, Richards and Connealy. Nays – none.
(see spreadsheet pages 2 - 9)

Report of Damaged Real Property – Form 425:

425A REPORT: County Assessor Hart's report and recommendation: *one (1) filed*
(1) Parcel 111700100 * Mike Horn * damage: Fire on 6/9/2025 * Recommend – Lower Buildings Value
PUBLIC HEARING was held: 9:33 – 9:34 a.m.; Public Comment - none. ACTION: motion to accept the Assessor's recommendation, motion by Kutchera, seconded by Titus. Approved By Roll Call Vote: Ayes – Swanson, Kutchera, Titus, Pearson, Johnson, Richards and Connealy. Nays- none. Notice of the decision will be sent to the property owner; property owner will have 30 days to Protest the 425 decision if they choose.

Assessor Hart reported on Nebr. Attorney General's July 18, 2025 opinion addressing State Statute 77-1311.03 regarding property reviews; she informed the board of her office's plan for residential reviews during this interim time in which she and other state Assessor's await Department of Revenue guidance or Legislation that may address this in the future.

The Board thanked Katie for the work she and her staff did for the taxpayers.
The BOE meeting adjourned at 10:10 A.M. upon motions by Pearson and Kutchera.

ATTEST: SARAH J. FREIDEL
BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN
BURT COUNTY BOARD OF SUPERVISORS

~ Form 422 Spreadsheets PG. 2-9 ~

2025 Protests and Final Decisions (Form 422’s #1-82)

PROTEST #	PARCEL #	OWNER	2025 LAND	2025 DWELLING	2025 IMPROVEMENT	2025 TOTAL	RECOMMENDED CHANGE	BOE LAND	BOE DWELLING	BOE IMPROVEMENT	BOE TOTAL	REASON
25-001	636004500	BOLAMPERTI II, THEODORE E & ZISKEY, CHRISTINA L	23,500	70,131	0	93,631	(48,035)	23,500	22,096	0	45,596	RECOMMEND LOWER VALUE: INTERIOR WAS GUTTED, DAMAGED, AND ROTTEN AND OUR OFFICE WAS NOT MADE AWARE UNTIL TIME OF PROTEST; PHYSICAL REVIEW SHOWS CONDITION OF BUILDING IS NOT GREAT AND WILL FOLLOW UP AT THE END OF THE YEAR
25-002	435905400	FAUCHER, CHRIS & KATHY	22,500	0	7,500	30,000	0	22,500	0	7,500	30,000	RECOMMEND NO CHANGE: SHIPPING CONTAINERS ARE VALUED PER STATUTE 77-103 AND CHAPTER 10 TITLE 350 UNLESS LICENSED AS A TRAILER THROUGH TREASURER'S OFFICE
25-003	112710400	LEIDING, JERRY & SHIRLEY	26,862	77,639	0	104,501	(28,889)	26,862	48,750	0	75,612	RECOMMEND LOWER VALUE: INTERIOR SHOWS EXTENSIVE MOLD AND WATER DAMAGE IN BASEMENT; MICE HAVE OVERRUN THE BASEMENT AND ARE EATING THE DRYWALL; LOWERING CONDITION OF HOME FROM BELOW NORMAL TO FAIR AND REMOVING BASEMENT REC ROOM FINISH
25-004	426500200	HOENEMAN, KENT & TERRI A TRUSTEES	265,000	0	0	265,000	0	265,000	0	0	265,000	RECOMMEND NO CHANGE: INCREASE IN AG VALUE DUE TO MARKET; LAND USE REVIEW DONE IN SUMMER 2024; NO FSA PROVIDED
25-005	426400800	HOENEMAN, KENT & TERRI A TRUSTEES	478,570	225,566	27,093	731,229	0	478,570	225,566	27,093	731,229	RECOMMEND NO CHANGE: INCREASE IN AG VALUE AND HOME SITE VALUE DUE TO MARKET; LAND USE REVIEW DONE IN SUMMER 2024; PHYSICAL REVIEW OF IMPROVEMENTS DONE IN 2023
25-006	426101400	AULSTON, DUANE & LORIE R (LIFE ESTATE)	483,230	0	0	483,230	0	483,230	0	0	483,230	RECOMMEND NO CHANGE: INCREASE IN AG VALUE DUE TO MARKET; LAND USE REVIEW DONE IN SUMMER 2024; NO FSA PROVIDED
25-007	113805600	GAINES, MICHAEL T & PATRICIA J	26,250	189,262	5,638	221,150	(30,705)	26,250	162,198	1,997	190,445	RECOMMEND LOWER VALUE: LOWERING CONDITION FROM GOOD TO ABOVE NORMAL; REMOVING VALUE OF PLASTIC SHED (UNABLE TO DISTINGUISH USING PICTOMETRY)
25-008	110100900	MCNEILL, KITTY K	27,993	27,587	0	55,580	(8,205)	27,993	19,382	0	47,375	RECOMMEND LOWER VALUE: LOWERING CONDITION FROM BELOW NORMAL TO FAIR
25-009	424901200	MCARDLE, DAVE W & SHERI R	77,590	91,831	12,878	182,299	0	77,590	91,831	12,878	182,299	RECOMMEND NO CHANGE: APPROPRIATE FUNCTION ALREADY APPLIED FOR WORK ON HOME NOT YET COMPLETED; INCREASE IN VALUE DUE TO MARKET
25-010	112802800	ROSS JR., HAROLD D & HELEN C	29,766	101,212	0	130,978	(2,597)	29,766	98,615	0	128,381	RECOMMEND LOWER VALUE: CHANGING OCCUPANCY FROM TWO FAMILY CONVERSION TO SINGLE FAMILY FOR ACCURACY; NO OTHER CHANGES

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25-011	110200700	JACKSON, ERIK	13,702	0	281	13,983	0	13,702	0	281	13,983	RECOMMEND NO CHANGE : LAND HAS 50% FUNCTION PREVIOUSLY APPLIED FOR TREE COVERED RESIDENTIAL LOTS; NO CHANGE TO SHED
25-012	111505000	REDDING, RANDALL C	92,572	0	0	92,572	0	92,572	0	0	92,572	RECOMMEND NO CHANGE : LAND IS EQUALIZED WITH ALL RIVERVIEW PROPERTIES; INCREASE DUE TO MARKET; PURCHASED APRIL 2025 FOR \$80,000
25-013	314308400	CASS & BECK LLC	33,046	0	147,387	180,433	(8,075)	33,046	0	139,312	172,358	RECOMMEND LOWER VALUE : CHANGE GRADE OF BUILDING FROM 4 TO 5; APPLYING 10% FUNCTIONAL OBS FOR VACANCY
25-014	314307900	CASS & BECK LLC	23,250	0	24,684	47,934	(12,342)	23,250	0	12,342	35,592	RECOMMEND LOWER VALUE : ADDING 50% FUNCTION FOR UNUSABLE BUILDING AND WILL FOLLOW UP AT END OF YEAR SINCE THERE IS AN ACTIVE PERMIT FOR REHAB
25-015	114205000	CASS & BECK LLC	29,025	35,141	0	64,166	(4,749)	29,025	30,392	0	59,417	RECOMMEND LOWER VALUE : CHANGING CONDITION FROM ABOVE NORMAL TO NORMAL; HOME CONTINUES TO DETERIORATE AS IT SITS VACANT
25-016	112100200	SCHILD, ASHLEY	16,128	64,788	2,317	83,233	0	16,128	64,788	2,317	83,233	RECOMMEND NO CHANGE : INCREASE IN VALUE DUE TO NEW DEPRECIATION TABLES AND MARKET INCREASE; QUALITY AND CONDITION OF HOME AND GARAGE APPEAR TO BE ACCURATE; APPRAISAL DONE IN 2023 REFLECTS THE MARKET IN 2023; THIS IS NOT THE SAME
25-017	422002700	LARSON, J BROOKS & JANE E	1,005,165	428,968	322,092	1,756,225	(20,619)	1,005,165	428,968	301,473	1,735,606	RECOMMEND LOWER VALUE : CHANGING YEAR BUILT AND WALL HEIGHT FOR ACCURACY; NO OTHER CHANGES; INCREASE WAS DUE TO SALES OF ACREAGES
25-018	423501900	SWIFT, MEGAN N	62,373	76,065	33,449	171,887	(23,721)	62,373	53,822	31,971	148,166	RECOMMEND LOWER VALUE : CHANGING CONDITION OF HOME FROM ABOVE NORMAL TO BELOW NORMAL TO REFLECT SIGNIFICANT PORTIONS OF THE HOME THAT ARE DETERIORATING
25-019	434903600	BIGNELL, ROGER	75,481	351,589	46,420	473,490	(58,705)	75,481	292,884	46,420	414,785	RECOMMEND LOWER VALUE : 15% OBSOLESCENCE SHOULD HAVE BEEN APPLIED FOR 2025 VALUES FOR MODULAR HOMES; LOWERING CONDITION FROM ABOVE NORMAL TO NORMAL AS THERE ARE SEVERAL AREAS OF THE HOME THAT ARE DETERIORATING FURTHER THAN WHAT WE SAW DURING PHYSICAL REVIEW IN 2024; CHANGING QUALITY FROM 3-5 TO 3 FOR CONSISTENCY
25-020	422700400	PRICE, WILLIAM K & DAWNE M	67,756	227,587	541	295,884	(25,096)	67,756	201,473	1,559	270,788	RECOMMEND LOWER VALUE : PHYSICAL REVIEW DONE; SEVERAL IMPROVEMENTS HAVE BEEN MADE BUT DOES NOT WARRANT "VERY GOOD" CONDITION; GOOD IS MORE APPROPRIATE AND WILL BE PHYSICALLY REVIEWED AGAIN DURING 6 YEAR REVIEW IN 3 YEARS

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25-021	420700100	MCCULLOCK, COREY & MAKENNA	65,068	612,203	500	677,771	(112,176)	65,068	500,027	500	565,595	RECOMMEND LOWER VALUE: UPDATED MEASUREMENTS, CONDITION, YEAR BUILT TO REFLECT ACCURACY; ADDITIONAL INCREASE WAS DUE TO SALES OF ACREAGES AND UPDATED DEPRECIATION TABLES
25-022	210802400	HUFFMAN, JACK L & HELEN K	67,252	64,261	1,628	133,141	(8,106)	67,252	56,155	1,628	125,035	RECOMMEND LOWER VALUE: 15% FUNCTION ADDED FOR BEING A MODULAR HOME; NO OTHER CHANGES
25-023	534605800	GLUP, TROY	30,000	0	0	30,000	(7,375)	22,625	0	0	22,625	RECOMMEND LOWER VALUE: CHANGING 2.0 ACRES OF RURAL COMMERCIAL LAND TO .75 ACRES AND 1.25 ACRES OF GRASS
25-024	722101101	ROGERS, LARRY	0	1,235,313	0	1,235,313	0	0	1,235,313	0	1,235,313	RECOMMEND NO CHANGE: NO EVIDENCE PROVIDED BY OWNER THAT PROPERTY RECORD CARD IS WRONG; MAIN INCREASE IN VALUATION WAS DUE TO UPDATED DEPRECIATION TABLES AND INCREASE IN MARKET VALUE DUE TO ACREAGE SALES
25-025	421402200	HARRIS, THOMAS JOHN	65,147	219,690	3,067	287,904	0	65,147	219,690	3,067	287,904	RECOMMEND NO CHANGE: NO EVIDENCE PROVIDED THAT QUALITY OR CONDITION OF HOME IS WRONG; PROPERTY RECORD APPEARS CORRECT; MARKET VALUE INCREASED DUE TO SALES AND DEPRECIATION TABLES
25-026	110404000	GRAHAM JR., WALTER	15,225	0	0	15,225	(14,649)	576	0	0	576	RECOMMEND LOWER VALUE: CHANGE FROM CITY RES TO CITY FARM AS THIS LAND IS BALED
25-027	314900800	CURLY KI AG LLC	14,616	0	94,808	109,424	0	14,616	0	94,808	109,424	RECOMMEND NO CHANGE: APPRAISED FOR \$85,000 RIGHT BEFORE PURCHASE; CURRENT OWNER PURCHASED FOR \$100,000; QUALITY AND CONDITION OF BUILDING APPEAR CORRECT
25-028	430301400	URBANEC, JASON	60,855	234,250	272,554	567,659	(11,740)	60,855	267,610	227,454	555,919	RECOMMEND LOWER VALUE: CHANGED MEASUREMENTS AND CONDITION OF SEVERAL IMPROVEMENTS; OWNER NOT PRESENT AT TIME OF REVIEW TO CONFIRM INTERIOR REMODELING OR BASEMENT FINISH
25-029	115116200	BISSON, KELLI A & EVAN R	49,268	562,245	0	611,513	(77,425)	49,268	484,820	0	534,088	RECOMMEND LOWER VALUE: CORRECT 1 1/2 STORY TO RANCH; ADDED 3RD BATH AND GAS FIREPLACE; ADJUSTED BASEMENT FINISH; ADJUSTED QUALITY
25-030	111504800	BACK WATER LLC	57,392	0	0	57,392	0	57,392	0	0	57,392	RECOMMEND NO CHANGE: LAND IS EQUALIZED WITH ALL RIVERVIEW PROPERTIES; INCREASE IN LAND VALUE DUE TO MARKET
25-031	424003100	CHARLING, QUINN & MACKENZIE	59,730	533,903	0	593,633	0	59,730	533,903	0	593,633	RECOMMEND NO CHANGE: NO EVIDENCE PROVIDED BY OWNER THAT PROPERTY RECORD CARD IS WRONG; MAIN INCREASE IN VALUATION WAS DUE TO UPDATED DEPRECIATION TABLES AND INCREASE IN MARKET VALUE DUE TO ACREAGE SALES; PROPERTY IS EQUALIZED WITH MARKET AREA 2
25-032	434203100	SCHINCK, PAMELA	62,500	133,581	7,322	203,403	0	62,500	133,581	7,322	203,403	RECOMMEND NO CHANGE: PROPERTY RECORD CARD APPEARS CORRECT; INCREASE IN MARKET VALUE DUE TO ACREAGE SALES

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25-033	424302400	BARR, KIRK S & VICKY L	72,100	295,840	162,373	530,313	(57,804)	72,100	238,036	162,373	472,509	RECOMMEND LOWER VALUE: HOME HAD SEVERAL UPDATES DONE PRIOR TO THE PURCHASE IN 2014; CHANGING CONDITION FROM VERY GOOD TO GOOD DUE TO IT BEING SEVERAL YEARS SINCE UPDATES
25-034	425202800	PLEULER, DAVID J & JEANNE M	94,821	276,309	21,074	392,204	(77,392)	94,821	198,151	21,840	314,812	RECOMMEND LOWER VALUE: CHANGE GRADE FROM 3 TO 3-5 FOR CONSISTENCY WITH THIS SIZE AND STYLE OF HOME; PHYSICAL REVIEW AND SPEAKING WITH OWNER, INTERIOR OF MAIN FLOOR OF HOUSE IS UNCHANGED SINCE 2012; NONCONFORMING BEDROOMS IN BASEMENT; CHANGING BASEMENT FINISH
25-035	434604200	LOGAN, JERIMIE A & KRISTIE	81,001	722,192	0	803,193	(49,079)	81,001	673,113	0	754,114	RECOMMEND LOWER VALUE: ADJUSTED SQ FT OF HOUSE AND GARAGE TO MATCH ORIGINAL SKETCH
25-036	113400700	SKINNER, ROBERT B	17,062	0	0	17,062	0	17,062	0	0	17,062	RECOMMEND NO CHANGE: LAND IS EQUALIZED WITH NEIGHBORHOOD; 50% FUNCTION ALREADY APPLIED FOR TREE COVERED
25-037	113401200	SKINNER, ROBERT B	26,250	0	0	26,250	0	26,250	0	0	26,250	RECOMMEND NO CHANGE: THIS PARCEL IS ONLY LOT 4; LAND IS EQUALIZED WITH NEIGHBORHOOD; OLD GARAGE NOT VALUED; LOT IS BUILDABLE SO NO FUNCTION APPLIED
25-038	114602400	THOMPSON II, SCOTT A & LISA ANN	16,560	58,826	650	76,036	(2,941)	16,560	55,885	650	73,095	RECOMMEND LOWER VALUE: OWNER PROVIDED EVIDENCE OF BRICK FOUNDATION ISSUES IN BASEMENT; 5% FUNCTION APPLIED; NO CHANGES TO QUALITY OR CONDITION
25-039	425604500	UNWIN, HENRY & MEGAN	79,900	689,449	0	769,349	(64,761)	79,900	624,688	0	704,588	RECOMMEND LOWER VALUE: OWNER PROVIDED EVIDENCE OF BASEMENT FINISH NOT COMPLETE ALONG WITH FIREPLACE NEVER ADDED TO HOME; MADE OTHER CORRECTIONS TO GARAGE FINISH ALONG WITH ADDING SQ FT FOR LAUNDRY ROOM AND 1/2 BATH NOT PREVIOUSLY ACCOUNTED FOR
25-040	113805100	LARSEN, MICHAEL J & SUSAN A	34,125	170,469	0	204,594	0	34,125	170,469	0	204,594	RECOMMEND NO CHANGE: QUALITY AND CONDITION APPEAR TO BE CORRECT; NO EVIDENCE PROVIDED BY OWNER; INCREASE IN VALUE DUE TO MARKET
25-041	432802400	LEICHLEITER, TRENT J & KATIE A	181,884	340,497	377,295	899,676	(51,075)	181,884	289,422	377,295	848,601	RECOMMEND LOWER VALUE: QUALITY AND CONDITION OF HOME ARE ACCURATE; 15% OBSOLESCENCE SHOULD HAVE BEEN APPLIED SINCE IS MODULAR HOME; OTHER INCREASES DUE TO MARKET
25-042	432502200	SHUR SHOT SPORTING LLC	110,220	19,817	95,130	225,167	0	110,220	19,817	95,130	225,167	RECOMMEND NO CHANGE: PHYSICAL REVIEW AND PERMIT REVIEW DONE IN 2024 ARE ACCURATE
25-043	424001100	EISENMENGER, DANE & KAYLA	61,458	120,913	0	182,371	(45,291)	61,458	75,622	0	137,080	RECOMMEND LOWER VALUE: CHANGING CONDITION OF HOME FROM BELOW NORMAL TO FAIR FOR FOUNDATION ISSUES AND EXTERIOR OF HOME IS DETERIORATING; UNSURE OF INTERIOR CONDITION OTHER THAN ALL ORIGINAL; PHYSICAL REVIEW DONE

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25-044	112204500	BONNEAU, ALLYSA L	24,483	130,255	943	155,681	0	24,483	130,255	943	155,681	RECOMMEND NO CHANGE : QUALITY AND CONDITION APPEAR TO BE CORRECT; NO EVIDENCE PROVIDED BY OWNER; INCREASE IN VALUE DUE TO MARKET; PURCHASED AUGUST 2024 FOR \$176,479
25-045	111706900	BONNEAU, DARIN P & MARSHA L	16,254	94,282	0	110,536	0	16,254	94,282	0	110,536	RECOMMEND NO CHANGE : QUALITY AND CONDITION OF HOME APPEAR TO BE CORRECT; HOME IN NORMAL CONDITION; NO EVIDENCE PROVIDED BY OWNER; INCREASE DUE TO MARKET
25-046	426402600	SWIFT, ZACHARY S & EMILY M	67,075	259,104	135,752	461,931	(33,949)	67,075	225,155	135,752	427,982	RECOMMEND LOWER VALUE : CHANGING CONDITION OF HOME FROM GOOD TO ABOVE NORMAL; HOME CONTINUES TO HAVE ISSUES AND DETERIORATE FURTHER; ALL COMPARABLES PROVIDED ARE OUTSIDE OF SALES RANGE
25-047	525702500	SMITH, MARK & MICHELLE G	35,625	0	59,604	95,229	(45,193)	12,855	0	37,181	50,036	RECOMMEND LOWER VALUE : CHANGING USE FROM RURAL COMMERCIAL TO AG; UPDATED LAND USE AND COSTING TO AG
25-048	424600700	HELZER, JEREMY & JASMINE	96,105	267,835	20,251	384,191	0	96,105	267,835	20,251	384,191	RECOMMEND NO CHANGE : QUALITY AND CONDITION OF HOME AND BUILDINGS APPEAR TO BE CORRECT; NO EVIDENCE PROVIDED BY OWNER; INCREASE DUE TO MARKET
25-049	435401600	HOVENDICK, JAY & TAMI	114,865	166,768	119,455	401,088	(32,455)	114,865	166,768	87,000	368,633	RECOMMEND LOWER VALUE : CORRECTIONS MADE TO SIZE OF YARD SHEDS AND CHANGING YEAR BUILT; 15X15 ADDITION INCORRECTLY ENTERED PREVIOUSLY AS 225 HEIGHT - CORRECTED TO 10 FT HEIGHT
25-050	324006000	HARDICK, JOHN C TRUSTEE	92,804	0	802,229	895,033	0	92,804	0	802,229	895,033	RECOMMEND NO CHANGE : QUALITY AND CONDITION OF BUILDING VERIFIED; COMMERCIAL PROPERTIES ARE VALUED BASED ON A SALES APPROACH AND NOT AN INCOME APPROACH
25-051	434904400	KELLY IV, JAMES F & LIZA M TRUSTEES	406,358	0	0	406,358	(51,670)	354,688	0	0	354,688	RECOMMEND LOWER VALUE : HOME SITE VALUE SHOULD HAVE BEEN REMOVED WHEN LOT SPLIT DONE; ADDED .60 ACRES OF ROAD AND ADJUSTED DRY ACRES ACCORDING TO GWORKS MEASUREMENTS; NO FSA PROVIDED BY OWNER
25-052	112813600	KELLY FIVE LLC	14,520	58,967	0	73,487	(2,393)	14,520	56,574	0	71,094	RECOMMEND LOWER VALUE : CLASSIFICATION OF ATTIC CHANGED FROM FLOOR & STAIRS TO NONE; RECORDS ARE CORRECT GOING FORWARD
25-053	435500900	KELLY IV, JAMES F & LIZA M TRUSTEES	175,984	473,232	62,954	712,170	(36,212)	159,840	453,164	62,954	675,958	RECOMMEND LOWER VALUE : CHANGED CABIN TO DETACHED GARAGE WITH FINISH AND ADDED PATIO; ADJUSTED LAND USE
25-054	113508200	KELLY FIVE LLC	8,750	50,386	2,901	62,037	(698)	8,750	50,386	2,203	61,339	RECOMMEND LOWER VALUE : BOARD NOTICE DONE ON 6-27-25 TO REMOVE 10X20 METAL SHED; NO FURTHER CHANGES

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25-055	426400500	UHING, ASHLEY ETAL	77,928	221,735	134,440	434,103	0	77,928	221,735	134,440	434,103	RECOMMEND NO CHANGE : QUALITY AND CONDITION OF HOME ACCURATE; PHYSICAL REVIEW DONE IN 2024 PER PROTEST FILED; MARKET VALUE INCREASE FROM ACREAGE SALES
25-056	426102700	UHING, BRETT C	260,250	0	0	260,250	0	260,250	0	0	260,250	RECOMMEND NO CHANGE : DESKTOP LAND USE REVIEW DONE IN 2024; NO FSA PROVIDED; PURCHASED IN 2023 FOR \$380,000
25-057	426402500	D&K UHING FARMS	272,000	0	0	272,000	0	272,000	0	0	272,000	RECOMMEND NO CHANGE : DESKTOP LAND USE REVIEW DONE IN 2024; NO FSA PROVIDED; PURCHASED IN 2024 ALONG WITH NEXT TWO PARCELS FOR \$1,299,000
25-058	426404700	D&K UHING FARMS	262,200	0	0	262,200	0	262,200	0	0	262,200	RECOMMEND NO CHANGE : DESKTOP LAND USE REVIEW DONE IN 2024; NO FSA PROVIDED; PURCHASED IN 2024 ALONG WITH NEXT TWO PARCELS FOR \$1,299,000
25-059	426404800	D&K UHING FARMS	263,750	0	0	263,750	0	263,750	0	0	263,750	RECOMMEND NO CHANGE : DESKTOP LAND USE REVIEW DONE IN 2024; NO FSA PROVIDED; PURCHASED IN 2024 ALONG WITH NEXT TWO PARCELS FOR \$1,299,000
25-060	426100800	D&K UHING FARMS	543,400	145,728	155,908	845,036	0	543,400	145,728	155,908	845,036	RECOMMEND NO CHANGE : QUALITY AND CONDITION OF HOME AND BUILDINGS ARE CORRECT; PHYSICAL REVIEW DONE IN 2024; INCREASE DUE TO MARKET
25-061	426101100	D&K UHING FARMS	247,750	0	0	247,750	0	247,750	0		247,750	RECOMMEND NO CHANGE : DESKTOP LAND USE REVIEW DONE IN 2024; NO FSA PROVIDED
25-062	426102200	D&K UHING FARMS	513,850	0	0	513,850	0	513,850	0	0	513,850	RECOMMEND NO CHANGE : DESKTOP LAND USE REVIEW DONE IN 2024; NO FSA PROVIDED; PURCHASED IN 2024 ALONG WITH NEXT PARCEL FOR \$1,624,000
25-063	426102300	D&K UHING FARMS	518,700	0	0	518,700	0	518,700	0	0	518,700	RECOMMEND NO CHANGE : DESKTOP LAND USE REVIEW DONE IN 2024; NO FSA PROVIDED; PURCHASED IN 2024 ALONG WITH ABOVE PARCEL FOR \$1,624,000
25-064	431400900	KRAUCUNAS, JOHN	195,480	0	0	195,480	(20,880)	174,600	0	0	174,600	RECOMMEND LOWER VALUE : NO RESPONSE FROM OWNER IN 2022 REGARDING CRP ACRES; LAND USE REVIEW DONE IN 2025 CHANGING DRY ACRES TO GRASS; NO FSA REPORTED
25-065	431401500	KRAUCUNAS, JOHN	440,890	240,288	0	681,178	(75,495)	440,890	159,962	4,831	605,683	RECOMMEND LOWER VALUE : CHANGING CONDITION FROM VERY GOOD TO NORMAL; NO PREVIOUS UPDATES TO THE HOME THAT WOULD WARRANT THAT HIGH OF A CONDITION; PHYSICAL REVIEW AND INFORMATION FROM OWNER SHOWS ORIGINAL INTERIOR AND EXTERIOR PORTIONS OF HOUSE ARE SHOWING DETERIORATION

PROTEST #	PARCEL #	OWNER	2025 LAND	2025 DWELLING	2025 IMPROVEMENT	2025 TOTAL	RECOMMENDED CHANGE	BOE LAND	BOE DWELLING	BOE IMPROVEMENT	BOE TOTAL	REASON
25-066	422103300	NELSON, DAVID P & THERESA A	56,276	509,205	0	565,481	0	56,276	509,205	0	565,481	RECOMMEND NO CHANGE : QUALITY AND CONDITION OF HOME AND GARAGES ARE CORRECT; UNIQUE HOME IN MARKET 1; INCREASE DUE TO SALES OF ACREAGES
25-067	114600400	HENSON, CECIL V & KERRY G	21,525	0	0	21,525	(10,763)	10,762	0	0	10,762	RECOMMEND LOWER VALUE : 50% FUNCTION APPLIED FOR BEING TREE COVERED AND UNBUILDABLE
25-068	114804900	BEEDE III, ROBERT L	12,625	41,973	0	54,598	(10,494)	12,625	31,479	0	44,104	RECOMMEND LOWER VALUE : ADDING 25% FUNCTION PER VANGUARD WORKSHEET FOR INTERIOR WORK ON HOME NOT YET COMPLETED
25-069	431300100	FOUR BOYS FARM LLC	499,603	36,446	3,715	539,764	(15,318)	499,603	22,557	2,286	524,446	RECOMMEND LOWER VALUE : CHANGING CONDITION OF HOME, GARAGE, AND ALL BUILDINGS; INCREASING FUNCTION FROM 20% TO 35% FOR SIGNIFICANT HOME ISSUES
25-070	114311000	WARREN, LEVI ETAL	24,580	211,876	2,061	238,517	0	24,580	211,876	2,061	238,517	RECOMMEND NO CHANGE : PURCHASE IN 2021 FOR \$227,000; QUALITY AND CONDITION OF HOME APPEAR TO BE CORRECT
25-071	111302900	PUNKE, JUSTIN P ETAL	21,525	141,926	870	164,321	(14,311)	21,525	127,740	745	150,010	RECOMMEND LOWER VALUE : PHYSICAL REVIEW SHOWS HOUSE TO BE ORIGINAL; OWNER IS MOSTLY UPSET ABOUT THE RETAINING WALLS AND CONDITION OF STREET; WITH NO UPDATES DONE, HOUSE CONDITION CHANGED FROM ABOVE NORMAL TO NORMAL
25-072	111705400	WRAGE, CIARA	16,403	85,137	0	101,540	0	16,403	85,137	0	101,540	RECOMMEND NO CHANGE : QUALITY AND CONDITION OF HOME APPEAR TO BE CORRECT; HOME IN NORMAL CONDITION; NO EVIDENCE PROVIDED BY OWNER; INCREASE DUE TO MARKET
25-073	114203900	TRANMER, CYNTHIA J	29,125	11,915	0	41,040	(6,553)	29,125	5,362	0	34,487	RECOMMEND LOWER VALUE : ADDING 55% FUNCTION PER VANGUARD WORKSHEET FOR EXTENSIVE HOME ISSUES
25-074	114600100	TRANMER, CYNTHIA J	20,527	41,062	0	61,589	(12,220)	20,527	28,842	0	49,369	RECOMMEND LOWER VALUE : CHANGING CONDITION OF HOME FROM BELOW NORMAL TO FAIR FOR FOUNDATION AND PLUMBING ISSUES; NO OTHER EVIDENCE PROVIDED
25-075	436606200	PALMER, DREW J & DEANNA J	102,305	249,082	159,137	510,524	(68,711)	102,305	214,058	125,450	441,813	RECOMMEND LOWER VALUE : PHYSICAL REVIEW DONE OF ENTIRE PROPERTY; ADDING 15% FUNCTION FOR HOME BEING MODULAR; MADE ADJUSTMENTS TO BUILDINGS; NO CHANGES TO LAND
25-076	432200700	EDM PROPERTIES LLC	64,600	149,706	3,945	218,251	0	64,600	149,706	3,945	218,251	RECOMMEND NO CHANGE : PHYSICAL REVIEW DONE ON HOUSE; SOME IMPROVEMENTS MADE ON HOUSE BUT UNSURE IF COMPLETED BY 1-1 VALUATION TIME PERIOD; PURCHASE OF \$90,000 ALSO OUTSIDE OF SALES RANGE AND WILL BE CONSIDERED NEXT YEAR

PROTEST #	PARCEL #	OWNER	2025 LAND	2025 DWELLING	2025 IMPROVEMENT	2025 TOTAL	RECOMMENDED CHANGE	BOE LAND	BOE DWELLING	BOE IMPROVEMENT	BOE TOTAL	REASON
25-077	730800800	HARDSTEEL USA INC.	0	0	5,593,812	5,593,812	0	0	0	5,593,812	5,593,812	RECOMMEND NO CHANGE : NO EVIDENCE PROVIDED THAT INFORMATION IS WRONG; APPRAISED BY VANGUARD IN 2023 WITH PHYSICAL REVIEW; ADDITION ADDED FOR 2025 WITH NO PERMIT
25-078	430701000	HARDEMAN & SONS INC.	59,950	122,111	20,224	202,285	0	59,950	122,111	20,224	202,285	RECOMMEND NO CHANGE : INCREASE DUE TO ACREAGE SALES AND DEPRECIATION TABLES; MINOR CHANGES NOTICED DURING 6 YEAR REVIEW THAT WILL BE ADDED FOR VALUE NEXT YEAR; NO SIGNIFICANT DEFECTS NOTED AT THIS TIME AND NO EVIDENCE PROVIDED BY OWNER
25-079	430800800	HARDEMAN, CORNELIS N & HARDEMAN-WINTERS, JENNIE A	459,151	800,162	49,463	1,308,776	0	459,151	800,162	49,463	1,308,776	RECOMMEND NO CHANGE : PROTEST IS FOR LAND ONLY; SIGNIFICANT LAND INCREASE FOR NEW INDUSTRIAL LAND TABLE; THIS IS VALUED FOR PARCEL #730800800
25-080	530801000	HARDEMAN, CORNELIS N & HARDEMAN-WINTERS, JENNIE A	52,500	0	526,097	578,597	0	52,500	0	526,097	578,597	RECOMMEND NO CHANGE : QUALITY AND CONDITION OF BUILDINGS VERIFIED; INCREASE IS DUE TO RURAL COMMERCIAL SALES; 7.0 ACRES IN QUESTION WAS REMOVED FROM ORIGINAL PARCEL #430801000 WHEN COMMERCIAL PARCEL WAS CREATED
25-081	110904800	HARDEMAN, CORNELIS N & HARDEMAN-WINTERS, JENNIE A	16,800	204,622	0	221,422	0	16,800	204,622	0	221,422	RECOMMEND NO CHANGE : QUALITY AND CONDITION OF DUPLEX APPEARS CORRECT; MARKET INCREASE OVER LAST SEVERAL YEARS IN DECATUR VILLAGE; NO EVIDENCE PROVIDED BY OWNER
25-082	111807900	VACHA, TYLER P & MELISSA M	17,208	266,043	0	283,251	0	17,208	266,043	0	283,251	RECOMMEND NO CHANGE : QUALITY AND CONDITION OF HOME APPEAR TO BE CORRECT; HOME IN NORMAL CONDITION; NO EVIDENCE PROVIDED BY OWNER; INCREASE DUE TO MARKET

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