

Agenda Item # 351
Date 10/7/20

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Sandra Pedersen Becky Trust,
Appellant,

Case No. 20A 0121

v.

NOTICE OF APPEAL

Dodge County Board of Equalization,
Appellee.

TO THE CHAIR OF THE DODGE COUNTY BOARD OF EQUALIZATION IN CARE OF FRED MYTTY, DODGE COUNTY CLERK:

An appeal by Sandra Pedersen Becky Trust, Sandra Pedersen Becky, , (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization.

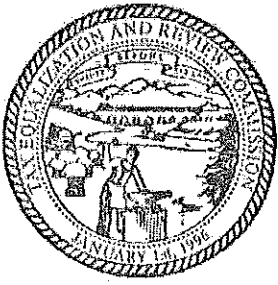
You are not required to respond to this notice.

SIGNED AND SEALED: September 14, 2020.

Robert W. Hotz

Seal

Robert W. Hotz, Chairman
Tax Equalization and Review Commission



RECEIVED
2020 SEP 15 PM 1:14

APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

READ ALL INSTRUCTIONS CAREFULLY BEFORE FILING AN APPEAL. ADDITIONAL INSTRUCTIONS ARE LOCATED ON THE SECOND PAGE OF THIS FORM.

- For *each* decision, action, order, determination, parcel, or personal property list you are appealing, you **must** submit:
 1. A completed appeal form;
 2. A copy of the decision, action, order, or determination appealed; and
 3. The required filing fee.
- The deadline for filing an appeal or petition varies depending upon the type of appeal or petition being filed. See Page 2 of this form for more details.

Valuation Appeals & Petitions:		Contact Information for Person Signing this Appeal Form:		
TAXABLE VALUE	FILING FEE	<u>SANDRA P. BECKY, TRUSTEE</u>	630-267-4462	
\$1 to \$249,999	\$40	First Name MI Last	Daytime Telephone Number	
\$250,000 to \$499,999	\$50	101 FARNHAM LANE EAST		
\$500,000 to \$999,999	\$60	Mailing Address		
\$1,000,000 +	\$85	- NONE -		
All Other Appeals & Petitions: \$40		WHEATON	IL	60189
		City	State	Zip

<p>I am appealing from a decision of:</p> <p><input checked="" type="checkbox"/> The <u>DODGE</u> County Board of Equalization.</p> <p><input type="checkbox"/> Other: _____</p> <p><input type="checkbox"/> I have other/unresolved appeals waiting for hearings.</p>	<p>Legal Description and Parcel Number:</p> <p><u>270101332 SW 1/4 NE 1/4,</u> <u>NW 1/4 SE 1/4, SE 1/4 NW 1/4,</u> <u>NE 1/4 SW 1/4 160A. 4-17-B</u></p>
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I am signing this appeal as:

The owner of the described property. A legally designated trustee of the SANDRA PEDERSEN BECKY trust.

An officer, director, full-time employee, LLC member, etc., of _____

Legal Counsel for _____ Other: _____

CAUTION: This appeal must be signed by a property owner or other person authorized by Title 442 Neb. Admin. Code.

Reason for Appeal (Attach additional pages if needed): 1) Many properties in Dodge County had value reduced to 2019 value due only to problems caused by LB 372. This property did not. 2) Referee used sale price negotiated in mid/late 2017 but never asked me anything about this complex sale. Also land prices dropped. 3) No consideration given to lower value of neighboring land.

Under penalties of law, I declare that the information stated on this appeal form is true and correct to the best of my knowledge and belief.

Sign here: Sandra Pedersen Becky, Trustee SANDRA PEDERSEN BECKY 8/20/2020
 Signature Print Name Date

Filing Checklist: Appeal Form Decision Filing Fee Signed

<p>This space for office use only.</p> <p>Appeal #: <u>20A 0121</u></p> <p>Filing Fee: <u>85.00</u></p> <p>Check No: <u>4970</u></p> <p>Verified: <u>RWH</u></p>	<div style="border: 2px solid black; padding: 10px; width: fit-content; margin: auto;"> <p style="font-size: 2em; margin: 0;">RECEIVED</p> <p style="font-size: 1.5em; margin: 5px 0;">AUG 24 2020</p> <p style="font-size: 0.8em; margin: 0;">TAX EQUALIZATION AND REVIEW COMMISSION Received</p> </div>
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**ACTION TAKEN BY THE DODGE COUNTY BOARD OF
EQUALIZATION
ON THE 2020 PROPERTY VALUATION OF
PROTEST #324 (attached)
PARCEL #270101332**

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

**Sandra Pedersen Becky, Trustee
101 Farnham Lane East
Wheaton, IL 60189**

RECOMMENDATION OF THE REFEREE 1053969 (see attached referee's report)

RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$1,053,969.00
(assessor's report may be attached)

COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2020

ACTION TAKEN - No Change

Par-assessed value

TOTAL

\$1,053,969.00

The 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 their 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.

Bob Marshall

July 31, 2020

Signature of County Board Chairman

Date

Date Protest was Heard by Referee	Date of Decision	Date Notice of Decision Mailed to Protester
waived	July 24, 2020	July 31, 2020

COUNTY CLERK CERTIFICATION

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 protester at the above shown address on July 31, 2020.

L.D. Mattingly

Signature of County Clerk

This report of the Board's decision is also available at the county clerk's office. A copy of the report may be used to complete an appeal to the Tax Equalization & Review Commission.

Property Valuation Protest

and Report of County Board of Equalization Action

SB

**FORM
422A**

File with the
County Clerk
(See Instructions)

County Name Dodge

Name and Mailing Address of Person Filing Protest		Protest Number <u>324</u>	Filed <u>6-29</u> 20 <u>20</u>
Name <u>SANDRA PEDERSEN BECKY, TRUSTEE</u>		Protested Valuation 20	Requested Valuation
<small>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</small>			
Street or Other Mailing Address <u>101 FARNHAM LANE EAST</u>		Real Property \$ <u>1,053,969</u>	Real Property \$ <u>983,674</u>
City, Town, or Post Office <u>WHEATON</u>	State <u>IL</u>	Zip Code <u>60189</u>	Personal Property \$ <u>n/a</u>
Property Identification Number <u>270101332</u>	Phone Number <u>630-267-4462</u>	Reasons for requested valuation change (Attach additional pages if needed.) ① northern portion of property under contract 70 State of Nebraska since Jan. 2019 ② Valuation higher than neighboring properties (see attached)	
Email Address <u>sbecky123abc@yahoo.com</u>			
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description <u>SW 1/4 NE 1/4, NW 1/4 SE 1/4, SE 1/4 NW 1/4, NE 1/4 SW 1/4 4 17 8</u> (see assessor's value sheet)			

sign here Sandra Pedersen Becky, Trustee
Signature of Person Filing Protest

6-25-2020
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)	Real Property
	\$
	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 _____

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Dodge County Assessor's Office

435 North Park Avenue Room #202

Fremont, NE 68025

Office: (402) 727-3911 Fax: (402) 727-3913

Debbie Churchill, Assessor

Mitch Hart, Appraiser

**BECKY, SANDRA PEDERSEN (TRUSTEE)
% TRUSTEE OF SANDRA PEDERSEN BECKY TRUST
101 FARNHAM LANE EAST
WHEATON, IL 60189-6401**

**Parcel #: 270101332
Property Addr: 4360 COUNTY RD 20 FREMONT
Legal Desc: SW1/4NE1/4, NW1/4SE1/4, SE1/4NW1/4, NE1/4SW1/4 160A 4 17 8**

2020 NOTICE OF VALUATION CHANGE

<u>2019 Value</u>	<u>2020 Value</u>
\$1,023,305	\$1,053,969

PLEASE VISIT THE COUNTY ASSESSOR'S OFFICE IF YOU DO NOT AGREE WITH THE CURRENT VALUE AS SHOW ABOVE.

A Property Valuation Protest Form 422A must be filed with the County Clerk on or before Tuesday, June 30, 2020, and **CAN BE OBTAINED FROM THE COUNTY ASSESSOR'S OFFICE...or online at:**

https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/pad/forms/422_Property_Valuation_Protest.pdf

IF NO PROTEST IS FILED, THE VALUE ON THIS NOTICE WILL BE FINAL

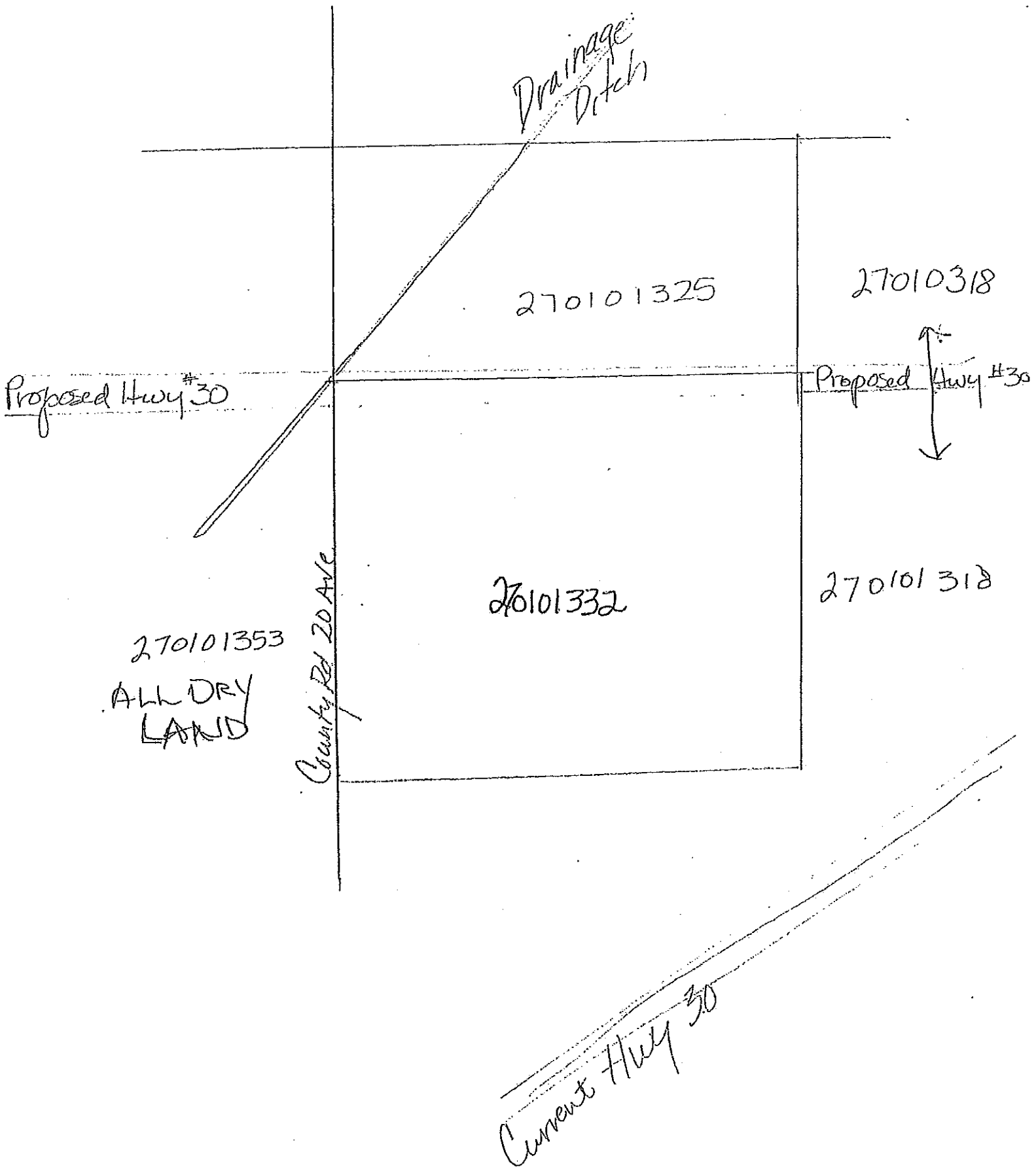
The County Board of Equalization will convene for the purpose of reviewing and deciding written protests, between June 1, 2020, and on or before July 24, 2020.

Pursuant to Neb. Rev. Stat §77-1502(2): "if the protest does not have a statement of the reason for the protest and an adequate description to identify the protested parcel, **THE PROTEST WILL BE DISMISSED.**"

ATTN AGLAND OWNERS: THE ONLY CHANGE TO AGLAND THIS YEAR WAS THE APPLICATION OF THE NEW SOIL CONVERSION MANDATED BY THE NEBRASKA STATE LEGISLATURE. THIS CONVERSION PRIMARILY AFFECTED GRASSLAND.

ATTN ALL FREMONT COMMERCIAL/INDUSTRIAL OWNERS: PER THE 2020 TERC ORDER, A MANDATORY 37% INCREASE WAS APPLIED TO ALL IMPROVEMENT VALUES ONLY.

324



Trust .. 270101332 160 A. Total 1,053,969 ³⁸⁴

2020	Land \$946,420	Dwell \$69,670	Improve \$37,879
2019	" 915,756	" 69,670	" 37,879
2015	" 878,000		
			Total \$1,023,305

160 A

- 2.55 A. Road
- 1.00 Home
- 4.59 Farm site
- 4.44 Waste

Incr. 3.34% 2020
 2019
 Incr 4.30% 2015

$946,420 \div 147.42 = 6,419.80$
 $915,756 \div 147.42 = 6,211.80$
 $878,000 \div 147.42 = 5,955$

147.42 A. - all irrigated

270101318

Irrigated land only to EAST

97.85 A. \$615,796 = \$6,293.26 Acre

270101325

Property to North

73.55 A
 - 3.06 Road
 70.49 Acres

2020 \$436,262 ÷ 70.49 = \$6,198.99/A

all irrigated

270101353

Property to west

all dry land - not comparable

**2020 PROPERTY VALUE PROTEST
REMARKS & RECOMMENDATIONS**

COPY

PROTESTER'S NAME Sandra Pederson Becky, Trustee

LEGAL SW1/4 NE1/4, NW1/4 SE1/4, SE1/4 NW1/4, NE1/4 SW1/4 4 178

PARCEL # 27010133d PROTEST # 324

DATE 6/27/20 PROPERTY INSPECTED: YES NO DATE _____

REMARKS Soil conversion for 2020. Sale on 1/3/18 for \$1,440,000.

RECOMMENDATIONS No change

RECOMMENDED PROPERTY VALUE CHANGE FOR 2020: YES NO

	CURRENT VALUE	RECOMMENDED CHANGED VALUE
LAND	<u>946,420</u>	<u>946,420</u>
BLDG/IMPR	<u>107,549</u>	<u>107,549</u>
TOTAL	<u>1,053,969</u>	<u>1,053,969</u>

DEBBIE CHURCHILL, ASSESSOR

MITCH HART, APPRAISER

APPROVED BY THE DODGE COUNTY BOARD OF EQUALIZATION:

DATE _____

COUNTY BOARD SUPERVISOR _____

DODGE COUNTY REFEREE'S REPORT

Protest Number 324 Parcel Number 270101332



Address/Legal Description: SW1/4NE1/4, NW1/4SE1/4, SE1/4NW1/4, NE1/4SW1/4 160A 4 17 8

Identification of Property Type:

- Single Family, 2-4 Family, Duplex, Multi-Family 4-12 Units, Multi-Family 12+ Units, Commercial/Industrial Lot, Commercial/Industrial Sub., Dry Cropland, Irrigated Cropland, Grassland/Pasture, Special Valuation/Greenbelt, CRP, Improved, Other

Name and Address of Protestor(s) Present: Sandra Becky

Issue(s) Presented by Protestor(s): Increase

Information Provided by Owner and/or Representative:

- None, Appraisal by a Nebraska Real Estate Appraiser properly credentialed, Selected data of similar properties, Selected data of similar properties that have sold recently, Purchase Agreement or other sale documentation for the property, Other factors that effect the value of the property; such as, easements, access, environmental considerations, etc., Income, vacancy and expense data relating to the property, Copy of lease or lease information, Costs of construction, cost of remodeling, addition, renovation, repairs, Equalization data, Other

RECEIVED 2020 JUL 20 AM 9:50 DODGE COUNTY REFEREE

Comments:

In order to be considered in the analysis of a property, a copy of ALL documents presented to the Referee must be included in the protest file. The presented documents are hereby made part of the review process.

Information Provided by the County Assessor:

- Property Record File, Market sales data used in determining the value of the property, Income data used in determining the value of the property, Cost data used in determining the value of the property, Final correlation of value summary, Qualified Sales Roster, Reports and Opinions from PTA for County, Other

Comments:

Protest Number 324

Assessor's Property Value

Owner's Requested Property Value



Total \$ 1,053,969

Total \$ 983,674

Review Taken By Referee:

- Reviewed data provided by County Assessor
- Inspected interior and exterior of property
- Other phone call with Sandra Becky
- Reviewed data provided by Owner
- Inspected exterior of property

Referee's Basis for Consideration and Conclusion:

- Inadequate data provided by Owner/Representative
- Physical data correction based on inspection of property. The following data was incorrect with the County Assessor's property record file: _____
- Sales data. Owner has provided selected data of similar properties, sales of similar properties, purchase agreement or other sales documentation.
- Income data. Owner has provided income, vacancy and expense data.
- Cost data. Owner has provided cost of construction, remodeling, addition, renovation or repairs.
- Equalization data. Owner has provided equalization information.
- Other: Assessor Recommendation

Action Taken By Referee:

- No Change.** After reviewing the protest data, the Referee agrees with the County Assessor with the data, valuation premise and final value.
- Inadequate Data.** After reviewing the protest data, the Referee determined that the data or information presented by the owner was not conclusive and therefore no valuation change will be recommended.
- Corrected Data/Value.** After inspecting the property, the Referee submitted corrected objective property data to the Assessor's office and used their system to estimate the new recommended value.
- Acceptance of Submitted Appraisal Report.** After reviewing the protest data, the Referee correlated the submitted appraisal report and completed the Appraisal Correlation Report to reach the recommendation. The Appraisal Correlation Report is included as part of this file.
- Acceptance of Submitted Selected Sales Data.** After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended. The Supportive Analysis for System Override is included as part of this file.
- Acceptance of Submitted Income Data.** After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended. The Supportive Analysis for System Override is included as part of this file.
- Acceptance of Submitted Cost Data.** After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended.
- Other.** After reviewing the protest data, the Referee determined that _____

Additional Comments:

SUMMARY OF REFEREE'S FINAL RECOMMENDATION

Land Value	\$ 946,420
Improvements	\$ 107,549
Total	\$ 1,053,969

Referee's Signature: Sandra Becky CG 280058

Date: 7-17-20



Nebraska Tax Equalization and Review Commission

PO Box 95108 • Lincoln NE 68509-5108 • (402) 471-2842 • FAX (402) 471-7720

September 14, 2020

Sandra Pedersen Becky Trust
Sandra Pedersen Becky
101 Farnham Lane East
Wheaton, IL 60189

RE: *Sandra Pedersen Becky Trust, Appellant, v. Dodge County Board of Equalization, Appellee, Case No. 20A 0121.*

The Commission has received the referenced appeal. A Notice of Appeal has been mailed to the Dodge County Board of Equalization and any other listed appellees. A copy of the Notice of Appeal is enclosed for your records.

Sincerely,

A handwritten signature in black ink that reads "Robert W. Hotz".

Robert W. Hotz
Chairman