

Agenda Item # 29c
Date 1/27/21

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION.

Janet G. Pebley,
Appellant,

Case No. 20R 0351

v.

NOTICE OF APPEAL

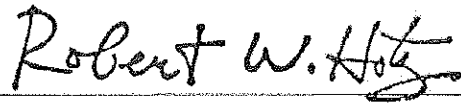
Dodge County Board of Equalization,
Appellee.

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

An appeal by Janet G. Pebley (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization.

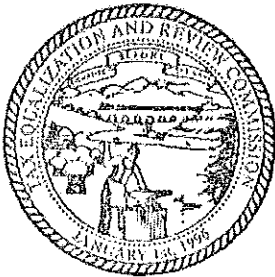
You are not required to respond to this notice.

SIGNED AND SEALED: January 8, 2021.



Robert W. Hotz, Chairman
Tax Equalization and Review Commission

Seal



RECEIVED
2021 JAN 11 PM 2:10
DODGE COUNTY NEBRASKA
FRED MYTTY, COUNTY CLERK

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	First Name	MI	Last
\$1 to \$249,999	\$40	Janet G.		Pebley
\$250,000 to \$499,999	\$50	5143 Ventura Drive		
\$500,000 to \$999,999	\$60	Mailing Address		
\$1,000,000 +	\$85	Fremont		NE
All Other Appeals & Petitions: \$40		City		State
				Zip
				68025
				402-720-4468
				Daytime Telephone Number
				Fax Number

<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>Lake Ventura,</u></p> <p><u>Sub lot 17</u></p> <p><u>#270109718</u></p>
---	--

I am signing this appeal as:

The owner of the described property. A legally designated trustee of the _____ 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):

Dodge county Board of Equalization contend that all lots in our subdivision are equal. You will find that my land value per sq. ft is \$10.89 compared to
(see attached)

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: Janet G. Pebley Janet G. Pebley 8/24/20
 Signature Print Name Date

Filing Checklist: Appeal Form Decision Filing Fee Signed

<p>This space for office use only.</p> <p>Appeal #: <u>20R0351</u></p> <p>Filing Fee: <u>50.00</u></p> <p>Check No: <u>4753</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: 0;">AUG 26 2020</p> <p style="font-size: 0.8em; margin: 0;">TAX EQUALIZATION AND REVIEW COMMISSION</p> </div> <p>Received</p>
--	--

(continued)

others whose square-foot value is as low as \$3.48 per square foot. My access to the lake is 50 feet compared to lots that have hundreds of feet of lake access. Our lots are assessed equal at \$185,000, but they are not equalized for desirability, and size. This definitely affects the value of my property and its desirability.

**ACTION TAKEN BY THE DODGE COUNTY BOARD OF
EQUALIZATION**

ON THE 2020 PROPERTY VALUATION OF

PROTEST #348 (attached)

PARCEL #270109718

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

Janet Pebley
5143 Ventura Drive
Fremont, NE 68025

RECOMMENDATION OF THE REFEREE 369925 (see attached referee's report)

RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$416,175.00
(assessor's report may be attached)

COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2020

ACTION TAKEN - No Change.

Per assessed value.

TOTAL

\$416,175.00

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.

Signature of County Board Chairman

July 31, 2020

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.

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.

COUNTY BOARD OF EQUALIZATION - original

ASSESSOR - Canary Copy

TAXPAYER - Pink Copy

Property Valuation Protest

and Report of County Board of Equalization Action

JK

FORM
422A

File with the
County Clerk
(See Instructions)

County Name DODGE

Name and Mailing Address of Person Filing Protest		Protest Number 348	Filed June 29th, 20 20
Name JANET PEBLEY		Protested Valuation 20 20	Requested Valuation
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		Real Property \$ 416,175	Real Property \$ 382,699
Street or Other Mailing Address 5143 VENTURA DRIVE		Personal Property \$	Personal Property \$
City, Town, or Post Office FREMONT	State NE	Zip Code 68025	
Property Identification Number 270109718	Phone Number (402) 720-4468	Reasons for requested valuation change (Attach additional pages if needed.) You will please find that the protested property land value per square foot is \$10.89/square foot as compared to the comps which are \$3.48/square foot - \$9.23/ square foot. The protested property has only 50' of lake front and comps are considerably more. The lump sum land value simply does not compute when looking at the actual lot size and lake frontage.	
Email Address 416175			
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description 5143 VENTURA DRIVE, FREMONT NE LAKE VENTURA SUB LOT 17			

sign here

Janet S. Pebley
Signature of Person Filing Protest

6/29/20
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: _____

**2020 PROPERTY VALUE PROTEST
REMARKS & RECOMMENDATIONS**

COPY

PROTESTER'S NAME Janet Pebley

LEGAL LAKE VENTURA SUB LOT 47

PARCEL # 270109718 PROTEST # 348

DATE 6/29/20 PROPERTY INSPECTED: YES NO DATE _____

REMARKS Subdivision was reviewed in 2019. Land was equalized to \$185,000 for entire subdivision. Quality was set using grade guide. This was done for entire subdivision. Basement finish was changed from rec room to PCL room walkout. Sixty-five linear feet of 1st brick veneer added.

RECOMMENDATIONS No change

RECOMMENDED PROPERTY VALUE CHANGE FOR 2020: YES NO

	CURRENT VALUE	RECOMMENDED CHANGED VALUE
LAND	<u>185,000</u>	<u>185,000</u>
BLDG/IMPR	<u>231,175</u>	<u>231,175</u>
TOTAL	<u>416,175</u>	<u>416,175</u>

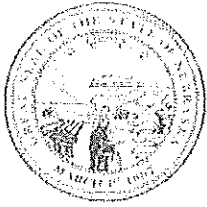
DEBBIE CHURCHILL, ASSESSOR

MITCH HART, APPRAISER

APPROVED BY THE DODGE COUNTY BOARD OF EQUALIZATION:

000

DATE COUNTY BOARD SUPERVISOR



Nebraska Tax Equalization and Review Commission

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

January 8, 2021

Janet G. Pebley
5143 Ventura DR
Fremont, NE 68025

RE: *Janet G. Pebley, Appellant, v. Dodge County Board of Equalization, Appellee*, Case No. 20R 0351.

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". The signature is written in a cursive style.

Robert W. Hotz
Chairman