

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Lawrence D. Marvin,  
Appellant,

Case No. 22C 0166

v.

NOTICE OF APPEAL

Dodge County Board of Equalization,  
Appellee.

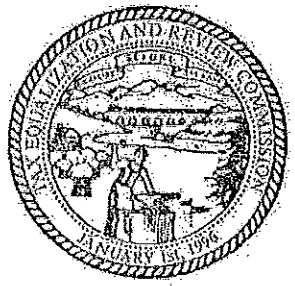
TO ANTHONY M. HERNANDEZ, DEPUTY DODGE COUNTY ATTORNEY:

An appeal by Lawrence D. Marvin (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 27, 2022

Seal



*Steven A. Keetle*

Steven A. Keetle, Chairperson  
Tax Equalization and Review Commission

RECEIVED  
SEP 29 11:11 AM  
2022



21C 0138

REASON FOR APPEAL

The Appraiser admits to owners complaint of too little public parking and that only 8.3 % is rented. The Appraiser does admit that this property is commercial, but omits the fact that commercial property needs to show a profit. That Bankers frown on loaning money when a building is showing RED INK. At my HEARING I will go into detail that a). Slavery is prohibited in the USA. b). There is no taxation without representation. c). Commercial real estate needs to turn a profit. d). The 1976 advertized TAX SALE BY THE DODGE COUNTY SHERIFF, give you documentation that this building was not turning a profit or that criminals were pocketing the profit.

A. Dodge County Assessor failed to accept that this property has a capacity of 300 to 400 occupants and has only two parking stalls out front. Also, that the FOE 200 has an occupancy of 300 to 400 or more and that they only have two public parking stalls out front, and that Molly's crafts Klozet can have 5 to 12 occupants and has no public parking out front due to the large apron and has zero public parking on the north side due to the fact that the City Council confiscated all the parking along Military Avenue, so we neighbors lost 50 to 90 public parking stalls So our Dodge County Assessor fraudulently disregards the neighborhood parking needs of 4/607 to /or 4/800, which means that we have a need for 800 parking stalls and we only have four. The City of Fremont and Dodge County do not deserve any taxes from this neighborhood. B. Also, the Dodge County Assessor should also have to follow Nebraska LAWS that the State Deputy Fire Marshall enforces of no renting offices on my second floor due to the Care-taker Apartment that is a DOUBLE STANDARD. C. The Referee admitted that were easement issues. Lawrence Marvin was a member of the Long Pine IOOF and was and still is a charter member of the West Point FOE ARIE #\_# AND AS SUCH HELD VISITING RIGHTS , BUT NOT VOTING RIGHTS.

These two fraternities with their violations of laws pertaining to using Lawrence Marvins monies and properties have cost Marvin over an estimated \$80,000.00 in Attorney fees, time off from work mileage, etc. and that money could have been used to install a sprinkler system in this building. For life safety rather than for parking, or for parking. So at this time I request this Tax Commission to assess the two \$40.00 payments that Lawrence Marvin has forwarded with his 2021 and 2022 protests.

E). Market comparison: The Referee's appraisal for a comparison is very faulty in its identification, because if it is the Johnson apartment, then a blind person can walk that neighborhood and tell this Commission that there is adequate parking in all four directions , plus one half block west is unlimited public parking and even a double deck parking lot near the court House.

Lawrence D. Marvin owner  
635 N Main St  
Fremont, Ne 68025-5091

Date 8-5-22

*Lawrence D. Marvin*

*g. 5-22*

*Receipt # 2862 for \$40.00 enclosed*

*against Dodge County Assessor*

**ACTION TAKEN BY THE DODGE COUNTY  
BOARD OF EQUALIZATION  
ON THE 2022 PROPERTY VALUATION OF  
PROTEST #3 (attached)  
PARCEL #270002233**

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

**Lawrence Marvin**  
635 N. Main St.  
Fremont, NE 68025

RECOMMENDATION OF THE REFEREE \$121,810.00 (see attached referee's report)

RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$101,810.00  
(assessor's report may be attached)

**COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2022**

ACTION TAKEN - No Change.

Per assessed value.

TOTAL

**\$101,810.00**

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.



July 20, 2022

Signature of County Board Chairman

Date

Date Protest was Heard by Referee	Date of Decision	Date Notice of Decision Mailed to Protester
	July 20, 2022	August 2, 2022

**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 August 2, 2022.



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

AMENDED

SMH

2022 PROPERTY VALUE PROTEST  
REMARKS & RECOMMENDATIONS

COPY

PROTESTER'S NAME Lucinda Martin

LOCALITY OR PT lots 1 & 2 blk 124

PARCEL# 270002233 PROTEST# 3

DATE 6/1/22 PROPERTY INSPECTED: YES  NO  DATE \_\_\_\_\_

REMARKS Performed interior review with owner in 2020. Bldg is 16,879 sq. ft. original steel bldg (16,500) that was completely destroyed by a fire sold for \$50,000 in 2020. Cost tables were increased for 2022. Allent. of was given a factor (.9370) due to sales. TERC case filed in 2021 - Has Not been heard yet.

RECOMMENDATIONS No change

RECOMMENDED PROPERTY VALUE CHANGE FOR 2022: YES  NO

	CURRENT VALUE	RECOMMENDED CHANGED VALUE
LAND	<u>21,729</u>	<u>21,729</u>
BLDG/IMPR	<u><del>74,081</del> 79,651</u>	<u><del>74,081</del> 79,651</u>
TOTAL	<u>101,810</u>	<u>101,810</u>

DEBBIE CHURCHILL, ASSESSOR

MITCH HART, APPRAISER

DODGE COUNTY REFEREE'S REPORT

Protest Number 3 Parcel Number 270002233



Address/Legal Description:

OT PT LOTS 1 & 2 BLK 124

Identification of Property Type:

- |                          |                         |                                     |                            |                          |                             |
|--------------------------|-------------------------|-------------------------------------|----------------------------|--------------------------|-----------------------------|
| <input type="checkbox"/> | Single Family           | <input type="checkbox"/>            | Commercial/Industrial Lot  | <input type="checkbox"/> | Special Valuation/Greenbelt |
| <input type="checkbox"/> | 2-4 Family              | <input checked="" type="checkbox"/> | Commercial/Industrial Sub. | <input type="checkbox"/> | CRP                         |
| <input type="checkbox"/> | Duplex                  | <input type="checkbox"/>            | Dry Cropland               | <input type="checkbox"/> | Improved                    |
| <input type="checkbox"/> | Multi-Family 4-12 Units | <input type="checkbox"/>            | Irrigated Cropland         | <input type="checkbox"/> | Other _____                 |
| <input type="checkbox"/> | Multi-Family 12+ Units  | <input type="checkbox"/>            | Grassland/Pasture          |                          |                             |

Name and Address of Protestor(s) Present: Marvin Lawrence, 635 N. Main St. Fremont, NE

Issue(s) Presented by Protestor(s): The property has limited parking, and only 8.3% of building is occupied.

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 \_\_\_\_\_

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 153

Assessor's Property Value

Owner's Requested Property Value



Total \$ ~~27,006~~  
104,810

Total \$ ~~20,007~~  
1,062.49

Review Taken By Referee:

- Reviewed data provided by County Assessor
- Reviewed data provided by Owner
- Inspected interior and exterior of property
- Inspected exterior of property
- Other Phone conversation with property owner

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: The 2021 protest has been appealed to the TERC and could have an effect on the 2022 assessed value

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 \_\_\_\_\_

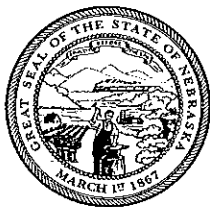
Additional Comments:

SUMMARY OF REFEREE'S FINAL RECOMMENDATION

Land Value	<u>74,081</u>	\$ <u>27,729</u>
Improvements		\$ <u>79,657</u>
Total		\$ <u>101,810</u>

Referee's Signature: wk [Signature]

Date: 7/10/22



# Nebraska Tax Equalization and Review Commission

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

September 27, 2022

Lawrence D. Marvin  
635 N. Main St.  
Fremont, NE 68025-5091

RE: *Lawrence D. Marvin, Appellant, v. Dodge County Board of Equalization, Appellee, Case No. 22C 0166.*

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 "Steven A. Keelle".

Steven A. Keelle  
Chairperson