

Agenda Item # 35d  
Date 10/7/20

**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION**

Shane J. Placek,  
Appellant,

Case No. 20R 0111

v.

NOTICE OF APPEAL

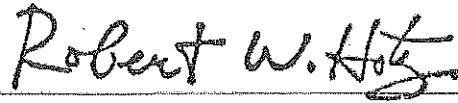
Dodge County Board of Equalization,  
Appellee.

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

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

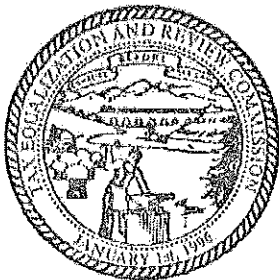
You are not required to respond to this notice.

**SIGNED AND SEALED:** September 14, 2020.



*Seal*

Robert W. Hotz, Chairman  
Tax Equalization and Review Commission



RECEIVED  
2020 SEP 15 PM 1:14  
STATE OF NEBRASKA  
TAX EQUALIZATION AND REVIEW COMMISSION

# 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:			
<b>TAXABLE VALUE</b>	<b>FILING FEE</b>	SHANE	J	PLACEK	(402) 719-6548
\$1 to \$249,999	\$40	First Name MI Last			Daytime Telephone Number
\$250,000 to \$499,999	\$50	1741 CALIENTE COVE			
\$500,000 to \$999,999	\$60	Mailing Address			(402) 721-9120
\$1,000,000 +	\$85				Fax Number
<b>All Other Appeals &amp; Petitions: \$40</b>		FREMONT	NE	68025	
		City	State	Zip	

<p><b>I am appealing from a decision of:</b></p> <p><input checked="" type="checkbox"/> The <u>Dodge</u> County Board of Equalization.</p> <p><input type="checkbox"/> Other: _____</p> <p><input checked="" type="checkbox"/> I have other/unresolved appeals waiting for hearings.</p>	<p><b>Legal Description and Parcel Number:</b></p> <p>Part Lot 85, Lake Ventura Subdivision,</p> <p>Dodge County, Nebraska c/k/a 1741</p> <p>Caliente Cove, Fremont, NE 68025</p>
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**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):

Subject property is taxed at \$182.94 / finished sq. ft. while average of homes in vicinity (10) is \$137.13 / finished sq. ft.

Comments by Referee are clearly erroneous "Data given by homeowner was from 2019" - current data 2020 was provided.

Dodge County Assessor assessed all lots at \$185,000, regardless if 1+ lots or a partial lot. Not proportionate valuation.

*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:       Shane J. Placek      08/10/2020  
Signature      Print Name      Date

Filing Checklist:    Appeal Form       Decision       Filing Fee       Signed

<b>This space for office use only.</b>		<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 12 2020</p> <p style="font-size: 0.8em; margin: 0;">TAX EQUALIZATION AND REVIEW COMMISSION</p> </div>
Appeal #:	<u>20R 0111</u>	
Filing Fee:	<u>\$ 60.-</u>	
Check No:	<u>1572</u>	
Verified:	<u>RFO</u>	

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

**ON THE 2020 PROPERTY VALUATION OF**

**PROTEST #26** (attached)

**PARCEL #270110173**

**NAME & MAILING ADDRESS OF PERSON FILING PROTEST**

**Shane Placek and Lindsey Placek**

**1741 Caliente Cove**

**Fremont, NE 68025**

**RECOMMENDATION OF THE REFEREE 690110 (see attached referee's report)**

**RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$690,110.00  
(assessor's report may be attached)**

**COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2020**

**ACTION TAKEN - No Change.**

Per assessed value.

**TOTAL**

**\$690,110.00**

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 21, 2020

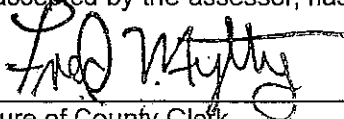
Signature of County Board Chairman

Date

Date Protest was Heard by Referee	Date of Decision	Date Notice of Decision Mailed to Protester
6/19/2020	July 15, 2020	July 21, 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 21, 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

File with the County Clerk (See Instructions)

# Property Valuation Protest

and Report of County Board of Equalization Action

6-19-20  
CH 1:10PM

FORM  
422

County Name Dodge

<b>Name and Mailing Address of Person Filing Protest</b>		Protest Number <u>26</u>	Filed <u>June 8</u> , 20 <u>20</u>
Name Shane Placek and Lindsey Placek		Protested Valuation 20 <u>20</u>	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		Land \$ 185,000	Land \$ 119,824
Street or Other Mailing Address 1741 Caliente Cove		Buildings \$ 526,523	Buildings \$ 331,697
City, Town, or Post Office Fremont	State NE	Zip Code 68025	Total Land and Buildings \$ 690,110
Property Identification Number 270110173	Phone Number (402) 719-6548	Personal Property \$ 0	Personal Property \$ 0
Email Address placeks@sidnerlaw.com		Reasons for requested valuation change (Attach additional pages if needed.) 1. TERC appeal 19R 0303 from 2019 still pending; 2. Lot is a partial lot, and 2020 value arbitrarily increased lot \$30K, and is the same or higher than full lots or lot-and-a-half; 3. Assessor is not using average cost per sq. ft. of living space in vicinity - therefore the assessment is in violation of being uniform and proportionate (77-1311.03); 4. Large deck needs to be replaced, rotten, est. is \$100K.	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description Lake Ventura Subdivision, Part Lot 85, Dodge County, Nebraska c/k/a 1741 Caliente Cove Fremont, NE 68025			

sign here

Signature of Person Filing Protest

06/07/2020

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)	Land \$
	Buildings \$
	Total Land and Buildings \$
	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.

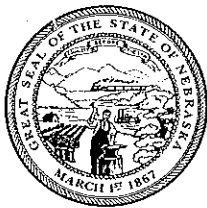
Signature of County Board of Equalization Chairperson \_\_\_\_\_ Date \_\_\_\_\_

### 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 \_\_\_\_\_



# Nebraska Tax Equalization and Review Commission

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

September 14, 2020

Shane J. Placek  
1741 Caliente Cove  
Fremont, NE 68025

RE: *Shane J. Placek, Appellant, v. Dodge County Board of Equalization, Appellee*, Case No.  
20R 0111.

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