

Agenda Item # 35f  
Date 10/7/20

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

Robin S. Custer,  
Appellant,

Case No. 20R 0312

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 Robin S. Custer (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization.

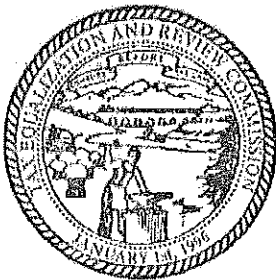
You are not required to respond to this notice.

**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  
TAX EQUALIZATION 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>	Bradley D. Holtorf	402-721-7111	
\$1 to \$249,999	\$40	First Name <sup>MI</sup> Last	Daytime Telephone Number	
\$250,000 to \$499,999	\$50	SIDNER LAW		
\$500,000 to \$999,999	\$60	340 E. Military Ave., Ste 1		402-721-9120
\$1,000,000 +	\$85	Mailing Address		Fax Number
<b>All Other Appeals &amp; Petitions: \$40</b>		Fremont	NE	68025
		City	State	Zip

<b>I am appealing from a decision of:</b> <input checked="" type="checkbox"/> The <u>Dodge</u> County Board of Equalization. <input type="checkbox"/> Other: _____	<b>Legal Description and Parcel Number:</b> Lot 96, Lake Ventura First Addition to Dodge County, Nebraska. Parcel #270110243
<input type="checkbox"/> I have other/unresolved appeals waiting for hearings.	

**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 Robin S. Custer.  
  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):**  
 The Board of Equalization's decision to not follow the recommendation of their appointed Referee to reduce the land value from \$185,000.00 to \$138,750.00 is wrong.

*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: \_\_\_\_\_ Signature     
 Bradley D. Holtorf, Atty     
 8/20/2020     
 Print Name     
 Date

Filing Checklist:   
 Appeal Form    
 Decision    
 Filing Fee    
 Signed

<p><b>This space for office use only.</b></p> <p>Appeal #: <u>20R 0312</u></p> <p>Filing Fee: <u>\$50</u></p> <p>Check No: <u>69994, 70009</u></p> <p>Verified: <u>JPT</u></p>	or 70009 \$10 JPT or 69994 \$10 JPT	<div style="border: 2px solid black; padding: 10px; width: fit-content; margin: 0 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</p> </div> <p style="text-align: right;">Received</p>
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**ACTION TAKEN BY THE DODGE COUNTY BOARD OF  
EQUALIZATION  
ON THE 2020 PROPERTY VALUATION OF  
PROTEST #400 (attached)  
PARCEL #270110243**

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

**Robin Custer**  
5040 Ventura Dr.  
Fremont, NE 68025

RECOMMENDATION OF THE REFEREE 416531 (see attached referee's report)

RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$462,781.00  
(assessor's report may be attached)

<b>COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2020</b>	
ACTION TAKEN - No Change.	
Per assessed value.	
<b>TOTAL</b>	<b>\$462,781.00</b>

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
7/9/2020	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 – Carbon Copy

TAXPAYER – Pink Copy

File with the County Clerk (See Instructions)

# Property Valuation Protest

## and Report of County Board of Equalization Action

7-9-20  
2pm JK

FORM  
**422**

County Name Dodge

<b>Name and Mailing Address of Person Filing Protest</b>		Protest Number <u>400</u>	Filed <u>June 30</u> , 20 <u>20</u>
Name <u>ROBIN CUSTER</u>		<b>Protested Valuation 20 20</b>	<b>Requested Valuation</b>
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 \$ <u>185,000<sup>00</sup></u>	Land \$ <u>154,548<sup>00</sup></u>
Street or Other Mailing Address <u>5040 VENTURA DRIVE</u>		Buildings \$ <u>273,672<sup>00</sup></u>	Buildings \$ <u>223,254<sup>00</sup></u>
City, Town, or Post Office <u>FREMONT</u>	State <u>NE</u>	Zip Code <u>68025</u>	Total Land and Buildings \$ <u>462,781<sup>00</sup></u>
Property Identification Number <u>270110243</u>	Phone Number <u>402-669-4998</u>	Personal Property \$	Personal Property \$
Email Address <u>RBCUSTER@MSN.COM</u>		Reasons for requested valuation change (Attach additional pages if needed.) <u>EXCESSIVE LOT AND DWELLING ASSESSMENT. COMPARITABLE PROPERTIES VALUED LESS PER 30 FOOT. FUNCTIONAL OBSOLESCENCE OF TWO BEDROOM HOME</u>	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description <u>LAKE VENTURA 1ST ADDITION LOT 96</u>			

sign here

Robin Custer  
Signature of Person Filing Protest

6/30/2020  
Date

<b>County Assessor's Recommendation</b>	<b>Referee's Recommendation (if applicable)</b>

<b>Decision of County Board of Equalization for Assessment Year 20</b>	
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 \_\_\_\_\_

FORM  
422

#400

ADDITIONAL INFORMATION AND DOCUMENTATION  
WILL BE PRESENTED AT THE HEARING.

2020 PROPERTY VALUE PROTEST  
REMARKS & RECOMMENDATIONS

**COPY**

PROTESTER'S NAME Robin Custer

LEGAL Lake Ventura First Lot 96

PARCEL # 270110243 PROTEST # 400

DATE 07/01/20 PROPERTY INSPECTED: YES \_\_\_\_\_ NO X DATE \_\_\_\_\_

REMARKS 6 yr Rev in 2019 = updated cost table. Equalized lots (\$185K) + qualities w/grade guide. Changed BS to walkast Picked up value for driveway. Changes decreased house value - only increase was to lot.

RECOMMENDATIONS No change

RECOMMENDED PROPERTY VALUE CHANGE FOR 2020: YES \_\_\_\_\_ NO X

	CURRENT VALUE	RECOMMENDED CHANGED VALUE
LAND	<u>185,000</u>	<u>185,000</u>
BLDG/IMPR	<u>277,781</u>	<u>277,781</u>
TOTAL	<u>462,781</u>	<u>462,781</u>

DEBBIE CHURCHILL, ASSESSOR

MITCH HART, APPRAISER

\*\*\*\*\*

APPROVED BY THE DODGE COUNTY BOARD OF EQUALIZATION:

\_\_\_\_\_  
DATE

\_\_\_\_\_  
COUNTY BOARD SUPERVISOR

DODGE COUNTY REFEREE'S REPORT

**COPY**

Protest Number 400 Parcel Number 270110243

Address/Legal Description:  
LAKE VENTURA 1ST ADD LOT 96

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: OWNER

Issue(s) Presented by Protestor(s): LOT LAKE FRONTAGE. EQUALIZATION

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  
2000 JUL 20 PM 4:16  
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 REMARKS

Comments: \_\_\_\_\_

Protest Number 400

Assessor's Property Value

Owner's Requested Property Value



Total \$ 462,781

Total \$ 377,802

Review Taken By Referee:

- Reviewed data provided by County Assessor
- Inspected interior and exterior of property
- Other \_\_\_\_\_
- 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: LARGE FRONTAGE

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 5148 LGNTURA, 1681 LAGUNA, 6

Additional Comments: 1904 BURNA WSTA RANGE 150-156/SF EXP (FEW PSAT 15/SF) SUBJECT EXP VALUE IS 130/SF FEW PSAT 15/SF. REDUCE LAND VALUE 25%.

SUMMARY OF REFEREE'S FINAL RECOMMENDATION

Land Value	\$	<u>138,750</u>
Improvements	\$	<u>277,781</u>
Total	\$	<u>416,531</u>

Referee's Signature: jr

Date: 7-19-20



# SIDNERLAW

— Since 1897 —

THOMAS B. THOMSEN  
BRADLEY D. HOLTORF  
S. NICHOLAS BOGGY  
BRADLEY E. NICK  
SHANE J. PLACEK  
LINSEY MORAN BRYANT

MILITARY COLONIAL BUILDING  
340 E. MILITARY AVENUE, SUITE 1  
FREMONT, NEBRASKA 68025-5097

PHONE 402-721-7111  
FAX 402-721-9120

WILLIAM J. COURTRIGHT, 1862-1950  
S. SIDNER, 1875-1944  
EARL J. LEE, 1888-1963  
H.A. GUNDERSON, 1889-1969  
ARTHUR C. SIDNER, 1900-1975  
GEORGE E. SVOBODA, 1917-2011  
NEIL W. SCHILKE, Retired

August 24, 2020

Tax Equalization & Review Commission  
PO Box 95108  
Lincoln, NE 68509-5108

ATTENTION: Joe Thompson

**RE: Appeal - Robin S. Custer**

Dear Mr. Thompson:

In accordance with our telephone conference on this date, enclosed please find our firm's check in the amount of \$10.00 for the additional filing fees due in this matter.

Thank you.

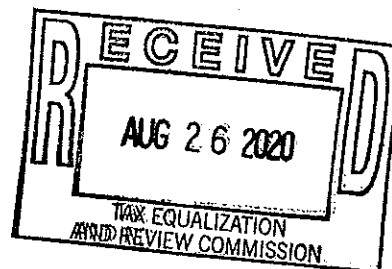
Very truly yours,

SIDNERLAW



Bradley D. Holtorf

BDH/ddk  
Enc.





# Nebraska Tax Equalization and Review Commission

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

September 14, 2020

Bradley D. Holtorf  
Sidner, Svoboda, Schilke, Thomsen, Holtorf, Boggy & Nick  
340 E. Military Ave., Suite 1  
Fremont, NE 68025

RE: *Robin S. Custer, Appellant, v. Dodge County Board of Equalization, Appellee, Case No. 20R 0312.*

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