

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Rebecca R. Winterfeld,
Appellant,

Case No. 20R 0122

v.

NOTICE OF APPEAL

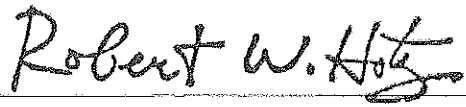
Dodge County Board of Equalization,
Appellee.

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

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

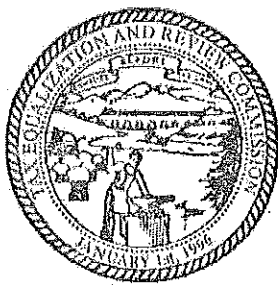
You are not required to respond to this notice.

SIGNED AND SEALED: September 14, 2020.



Seal

Robert W. Hotz, Chairman
Tax Equalization and Review Commission



RECEIVED
2020 SEP 15 PM 1:14
OFFICE OF THE CLERK
DODGE COUNTY

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.

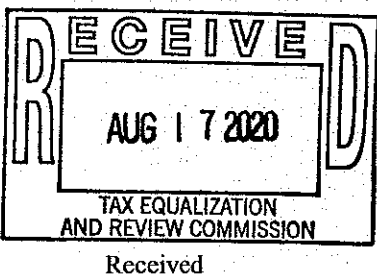
- For each decision, action, order, determination, parcel, or personal property list you are appealing, you must submit:
 - A completed appeal form;
 - A copy of the decision, action, order, or determination appealed; and
 - The required filing fee.
- The deadline for filing an appeal or petition varies 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	Rebecca R Winterfeld	402-936-0087	
\$1 to \$249,999	\$40	First Name MI Last	Daytime Telephone Number	
\$250,000 to \$499,999	\$50	5202 Ventura Drive		
\$500,000 to \$999,999	\$60	Mailing Address	Fax Number	
\$1,000,000 +	\$85	Fremont NE	68025	
All Other Appeals & Petitions: \$40		City State Zip		
I am appealing from a decision of:		Legal Description and Parcel Number:		
<input checked="" type="checkbox"/> The Dodge County Board of Equalization.		Lake Ventura Sub Lot 73		
<input type="checkbox"/> Other: _____				
<input type="checkbox"/> I have other/unresolved appeals waiting for hearings.				
I am signing this appeal as:				
<input checked="" type="checkbox"/> The owner of the described property. <input type="checkbox"/> A legally designated trustee of the _____ trust.				
<input type="checkbox"/> An officer, director, full-time employee, LLC member, etc., of _____.				
<input type="checkbox"/> Legal Counsel for _____ <input type="checkbox"/> 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):				
Land values are unequitable. Not all lots are equal in size, condition, desirability; therefore can not be valued equally.				
<i>See Attached. All Lots have been valued at \$185,000; even those that are 1/2 lots.</i>				

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: Rebecca R Winterfeld Rebecca R. Winterfeld 8/14/2020
Signature Print Name Date

Filing Checklist: Appeal Form Decision Filing Fee Signed

This space for office use only.	
Appeal #: <u>20R-0122</u>	
Filing Fee: <u>\$50.00</u>	
Check No: <u>6707</u>	
Verified: <u>SK</u>	

**ACTION TAKEN BY THE DODGE COUNTY BOARD OF
EQUALIZATION
ON THE 2020 PROPERTY VALUATION OF
PROTEST #94 (attached)
PARCEL #270110096**

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

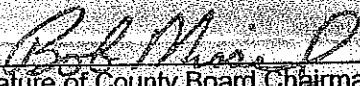
**Michael & Rebecca Winterfeld
5202 Ventura Drive
Fremont, NE 68025**

RECOMMENDATION OF THE REFEREE 427955 (see attached referee's report)

**RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$446,506.00
(assessor's report may be attached)**

COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2020	
ACTION TAKEN - Adjust building value	
TOTAL	\$427,955.00

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
6/26/2020	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.

**2020 PROPERTY VALUE PROTEST
REMARKS & RECOMMENDATIONS**

COPY

PROTESTER'S NAME Michael + Rebecca Winterfeld

LEGAL Lake Ventura sub lot 73

PARCEL # 2701100916 PROTEST # 94

DATE 06/22/20 PROPERTY INSPECTED: YES NO DATE _____

REMARKS Ventura reviewed in 2019 - lots equalized at \$185,000 and qualities equalized throughout. N/k to g/c for this property. Driveways picked up + added value to for entire sub.

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>261,506</u>	<u>261,506</u>
TOTAL	<u>446,506</u>	<u>446,506</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 94 Parcel Number 270110096

Address/Legal Description: LAKE VENTURA SUB LOT 73

Identification of Property Type:

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

Name and Address of Protestor(s) Present: OWNERS

Issue(s) Presented by Protestor(s): LOT VALUE & EQUALIZATION 1

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 PM 4:16 DODGE COUNTY REFEREE'S REPORT

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: REMARKS

Protest Number 94



Assessor's Property Value

Owner's Requested Property Value

Total \$ 446,506

Total \$ 380,233

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 _____

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: LAND VALUE NOT CRITICAL DUE TO SUBJECT IMPROVED


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 SUBJECT LOT FROM THE TYPICAL.

Additional Comments: REDUCE SUBJECT 2ND VALUE TO \$155 + FEW BEAT @ 15/SF

SUMMARY OF REFEREE'S FINAL RECOMMENDATION

Land Value	\$ 185,000
Improvements	\$ 242,955
Total	\$ 427,955

Referee's Signature: jr 

Date: 7-19-20



Nebraska Tax Equalization and Review Commission

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

September 14, 2020

Rebecca R. Winterfeld
5202 Ventura Drive
Fremont, NE 68025

RE: *Rebecca R. Winterfeld, Appellant, v. Dodge County Board of Equalization, Appellee,*
Case No. 20R 0122.

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