

Agenda Item # 29a
Date 1/27/21

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Lawrence H. Yost,
Appellant,

Case No. 20R 0333

v.

NOTICE OF APPEAL

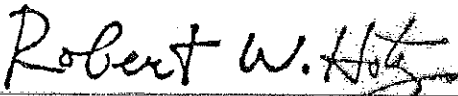
Dodge County Board of Equalization,
Appellee.

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

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

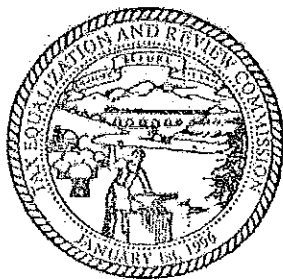
You are not required to respond to this notice.

SIGNED AND SEALED: January 8, 2021.



Seal

Robert W. Hotz, Chairman
Tax Equalization and Review Commission



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:	
<u>TAXABLE VALUE</u>	<u>FILING FEE</u>	LAWrence H Yost	402-690-4378
\$1 to \$249,999	\$40	First Name MI Last	Daytime Telephone Number
\$250,000 to \$499,999	\$50 ✓	1101 Eastwood Dr.	NA
\$500,000 to \$999,999	\$60	Mailing Address	Fax Number
\$1,000,000 +	\$85	Fremont, NE	68095
All Other Appeals & Petitions: \$40		City State	Zip

I am appealing from a decision of: <input checked="" type="checkbox"/> The <u>Dodge</u> County Board of Equalization. <input type="checkbox"/> Other: _____ <input type="checkbox"/> I have other/unresolved appeals waiting for hearings.	Legal Description and Parcel Number: <u>LOT 5, Block 8 Day Acres</u> <u>EAST - 4th Addition</u> <u># 270139248</u>
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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):

Failure to equalize
UNequal valuation
Incomprehensible decision

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] Lawrence H Yost 8/20/2020
 Signature Print Name Date

Filing Checklist: Appeal Form Decision Filing Fee Signed

This space for office use only. Appeal #: <u>20R 0333</u> Filing Fee: <u>50.00</u> Check No: <u>1157</u> Verified: <u>Rutt</u>	<div style="border: 2px solid black; padding: 10px; width: fit-content; margin: auto;"> <div style="font-size: 2em; font-weight: bold; letter-spacing: 0.5em;">RECEIVED</div> <div style="font-size: 1.5em; font-weight: bold; margin: 5px 0;">AUG 25 2020</div> <div style="font-size: 0.8em; font-weight: bold; text-align: center;">TAX EQUALIZATION AND REVIEW COMMISSION</div> <div style="font-size: 0.8em; font-weight: bold; text-align: center;">Received</div> </div>
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ACTION TAKEN BY THE DODGE COUNTY BOARD OF EQUALIZATION

ON THE 2020 PROPERTY VALUATION OF

PROTEST #377 (attached)

PARCEL #270139248

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

Lawrence H. Yost
1101 N. Eastwood Dr.
Fremont, NE 68025

RECOMMENDATION OF THE REFEREE 327883 (see attached referee's report)

RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$327,883.00
(assessor's report may be attached)

COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2020

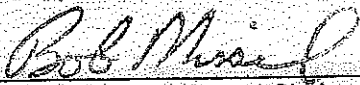
ACTION TAKEN - No Change.

Per assessed value.

TOTAL

\$327,883.00

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

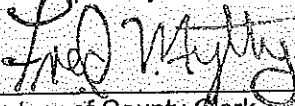
July 31, 2020

Date

Date Protest was Heard by Referee	Date of Decision	Date Notice of Decision Mailed to Protester
7/10/2020	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 – Canary Copy

TAXPAYER – Pink Copy

File with the
County Clerk
(See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

CH
7-10-20
11:40

FORM
422A

County Name Dodge

Name and Mailing Address of Person Filing Protest			Protest Number <u>377</u>	Filed <u>June 30</u> , 20 <u>20</u>
Name Lawrence H. Yost			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			Real Property \$ <u>327,883⁰⁰</u>	Real Property \$ <u>290,000⁰⁰</u>
Street or Other Mailing Address 1101 N Eastwood Dr.			Personal Property \$	Personal Property \$
City, Town, or Post Office Fremont	State Ne	Zip Code 68025	Reasons for requested valuation change (Attach additional pages if needed.) SEE ATTACHED 2 PAGES	
Property Identification Number 270139248	Phone Number 402 620 4378			
Email Address larryyost870@gmail.com-				
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description Lot 5 Block 8 Day Acres East - 4th Addition				

sign
here

Lawrence H. Yost
Signature of Person Filing Protest

June 15, 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)	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 _____

My home is a popular model in the 2nd, 3rd and 4th Additions to Day Acres in Fremont. These 3 Bedroom models feature a gas fireplace in an open family room, kitchen and dining area. The family room is separated from the kitchen area by a combination island/bar and the dining area has window looking into the rear yard. A short hallway on the kitchen side leads to a nice sized master bedroom which adjoins a bathroom with tiled shower and a walk-in closet. To the near side of the entry area are 2 small bedrooms with wall closets and between the bedrooms is a bathroom with a combination tub/shower.

These homes all have 3 car garages, full basements, vinyl siding and asphalt shingles. The plans may be flipped or reversed so that the front entry may be either right or left of the 3 car garage. These homes are all constructed from the same plan and accordingly all have virtually the same total living area as shown on the next page

Attempting to avoid "cookie cutter" similarity the builders have rather cleverly disguised that these homes are virtually identical by: (1) flipping or reversing the plan so the front entry can be on either side of the 3 car garage; (2) using differing street side facades such as brick or stone; (3) altering the height of the brick or stone and (4) using differing color schemes. But despite these cosmetic differences, these homes are virtually identical.

On the following page is a schedule setting out the differing assessment values on my home and 4 virtually identical homes. My home assessment exceeds that of the 4 others by a range between \$31,000.00 and 54,000.00! Given the great similarities as shown there is no way such a large disparity in appraised value can be justified. I am requesting my valuation be lowered to \$290,000.00

VIRTUAL IDENTICAL PROPERTIES

Parcel #	2020 Assessment	Lot Size	Interior Size	Front Door	Facade
Yost 270139248	\$327,883	9289	1667	left	brick
270139249	\$296,552	9774	1726	right	stone
270139244	\$295,944	10,213	1698	left	stone
270138431	\$290,509	8625	1703	right	brick
270138407	\$273,201	8625	1656	left	brick

The property at the top of this schedule is my home and so indicated. The assessor determines interior size by exterior measure which is somewhat inexact and would account for the minor (1726 -1657=70) variances. The "Front Door" indicates which side of the 3 car garage the front entry door is located. The street side facades are either stone or brick as indicated.

All 5 properties have full basements, 3 car garages, asphalt shingles, vinyl siding and virtually the same interior square footage. They are as indicated - "virtual identical". All 5 properties are located within a 400 yard radius and were built between 2009 and 2015. The assessors photographs of these properties underscores that they are virtually identical.

2020 PROPERTY VALUE PROTEST
REMARKS & RECOMMENDATIONS

COPY

PROTESTER'S NAME Lawrence H. Yost

LEGAL Lot 5 Blk 8 Day Acres East 4th

PARCEL # 27039248 PROTEST # 377

DATE 07/ PROPERTY INSPECTED: YES _____ NO X DATE _____

REMARKS 6 yr Rev in 2018 = updated cost table.

4 of 5 comps used have 0 BSMT finish + 5th comp
has 500 sq ft less BSMT finish. Some land value rolled
over into dwelling value.

RECOMMENDATIONS No change

RECOMMENDED PROPERTY VALUE CHANGE FOR 2020: YES _____ NO X

	CURRENT VALUE	RECOMMENDED CHANGED VALUE
LAND	<u>27,578</u>	<u>27,578</u>
BLDG/IMPR	<u>300,305</u>	<u>300,305</u>
TOTAL	<u>327,883</u>	<u>327,883</u>

DEBBIE CHURCHILL, ASSESSOR

MITCH HART, APPRAISER

APPROVED BY THE DODGE COUNTY BOARD OF EQUALIZATION:

DODGE COUNTY REFEREE'S REPORT

Protest Number 377 Parcel Number 270139248



Address/Legal Description:
DAY ACRES EAST 4TH ADD BLK 8 LOT 5

Identification of Property Type:

- | | | | | | |
|-------------------------------------|-------------------------|--------------------------|----------------------------|--------------------------|-----------------------------|
| <input checked="" type="checkbox"/> | Single Family | <input type="checkbox"/> | Commercial/Industrial Lot | <input type="checkbox"/> | Special Valuation/Greenbelt |
| <input type="checkbox"/> | 2-4 Family | <input 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: Lawrence Yost
1101 N Eastwood Dr French NE

Issue(s) Presented by Protestor(s): _____

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 377

Assessor's Property Value

Owner's Requested Property Value



Total \$ 327,883

Total \$ 290,000

Review Taken By Referee:

- Reviewed data provided by County Assessor
- Inspected interior and exterior of property
- Other Comp Do NOT have BSM for as describe Subject Property
- 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: _____

Action Taken By Referee:

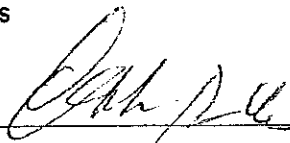
- No Change.** After reviewing the protest data, the Referee agrees with the County Assessor with the data, valuation premise and final value.
- Inadequate Data.** After reviewing the protest data, the Referee determined that the data or information presented by the owner was not conclusive and therefore 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	\$ 27528
Improvements	\$ 300,305
Total	\$ 327,883

Referee's Signature: ch



Date: 7-7-20



Nebraska Tax Equalization and Review Commission

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

January 8, 2021

Lawrence H. Yost
1101 Eastwood DR
Fremont, NE 68025

RE: *Lawrence H. Yost, Appellant, v. Dodge County Board of Equalization, Appellee, Case No. 20R 0333.*

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 with a prominent "R" and "H".

Robert W. Hotz
Chairman