

**Dakota County Board of Equalization**  
Monday, July 22, 2024  
9:00 a.m. Protest Valuation Hearings  
Regular Meeting to follow.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Vice Chair Van Berkum called the Board of Equalization meeting to order at 9:10 a.m. with the Pledge of Allegiance. Present: Van Berkum, Giese, Launsby, Hohenstein. Absent: Love. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Melissa Collins, Deputy County Assessor, Sam Ferraro and Frank Ferraro, Referees. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

*The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.*

1. **9:00 a.m. PROTEST HEARINGS**
  - a. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee; and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
2. **CONSENT AGENDA**
  - a. Approval of the previous minutes – July 8, 2024.
3. **NEW BUSINESS**
  - a. Board to approve or not approve Homestead extension requests pursuant to 77-3512 (if any).
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

Vice Chair Van Berkum moved, seconded by Board Member Giese to excuse Board Member Love from the meeting. ROLL CALL VOTE: Giese – Yes, Launsby – Yes, Hohenstein – Yes, Van Berkum – Yes. UNANIMOUS MOTION CARRIED.

Assessor Christy Abts, and Referees Sam and Frank Ferraro presented and reviewed with the Board of Equalization each parcel's paperwork submitted by the person protesting their value and what the assessor and referee recommended for value on each of the following parcels: Parcel #220064865 - Megan & Shane Severide; Parcel #220077258 - Patricia K Wiseman; Parcel #220177473 - Scott A & Robin L Davis; Parcel #220073554 - Kevin & Kerrie Totman; Parcel #220060274 - Linda & Daniel Bloomfield; Parcel #220273623 - Daniel L, Linda L & Adam D Bloomfield; Parcel #220173753 - Howard L Reed; Parcel #220065330 - Jared & John Raymer; Parcel #220092761 - Michael H Crom; Parcel #220094802 - Michael H Crom; Parcel #220022534 - Mun & Mun Llc; Parcel #220029423 - Robert P Ouellette; Parcel #220146209 - Trevor Knowles; Parcel #220042810 - Stinger Foundations, Llc; Parcel #220042721 - Stinger Foundations, Llc; Parcel #220273931 - Jeffrey & Hallie Salmen; Parcel #220042926 - Steve & Irene Kiraly; Parcel #220274722 - Favors Properties, Llc C/O Myrah Favors; Parcel #220056870 - Ne Lodge, Llc; Parcel #220069336 - William L & Linda S Vogt; Parcel #220273745 - Robert M Gaul; Parcel #220027420 - Abraham Coria & Yanet Arroyo Lopez; Parcel #220074550 - Agri S & D Inc C/O Scott Beermann; Parcel #220013020 - Ivers, Inc.; Parcel #220033943 - Storage W, Llc; Parcel #220210470 - D And K Land, Llc; Parcel #220083649 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083371 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083479 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083991 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220146128 - Scott D & Janette R Arends; Parcel #220086931 - B And C Legacy, Llc C/O Robert Anderson; Parcel #220076030 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220076219 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220076480 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220075689 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220075964 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220076669 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220145032 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220074143 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220010722 - Marilyn Horak; Parcel #220055440 - Mimg Xxi Sioux Master, Llc; Parcel #220144656 - Mimg Clvii Arbors Sub, Llc; Parcel #220070679 - Muff Farms, Llc C/O Terry Muff; Parcel #220057397 - Siouxland National Bank Atn Bart Gotch Pres; Parcel #220057044 - Siouxland National Bank Atn Bart Gotch Pres; Parcel #220026491 - Miota Properties, Llc Att: Thomas A Fitch; Parcel #220200599 - Sioux City, Ne, Llc, Sioux City Ne2, Llc; Parcel #220164576 - Mdc Coast 2, Llc; Parcel #220273761 - South Ridge Visions, Llc; Parcel #220092818 - Beier & Associates Inc, Ap; Parcel #220037264 - Siouxland Bank; Parcel #220010773 - Russ Hodges; Parcel #220008620 - Russ Hodges; Parcel #220010609 - Russ Hodges; Parcel #220274367 - James & Christina Nelson, Trustee; Parcel #220064504 - Et Al, Richard E Twohig Jr; Parcel #220064857 - Et Al, Richard E Twohig Jr; Parcel #220136297 - Et Al, Richard E Twohig Jr; Parcel #220016607 - William R & Robin Harris; Parcel #220146578 - Laura & Scott Holland; Parcel #220016429 - William R & Robin Harris; Parcel #220014752 - William R & Robin Harris; Parcel #220179018 - Tuttle Family Trust; Parcel #220023050 - Bryan L & Jean C Grage; Parcel #220058350 - Supreme Wood Products, Inc.; Parcel #220138141 - I Can

Enterprises; Parcel #220049505 - Sally S Wolfe; Parcel #220039844 - Timothy L & Sheila M Hauswirth; Parcel #220199523 - Konidas Enterprises Llc C/O Jeremy Saint; Parcel #220196753 - Konidas Enterprises Llc C/O Jeremy Saint; Parcel #220201234 - Konidas Enterprises Llc C/O Jeremy Saint; Parcel #220035911 - Realty Income Properties 18, Llc; Parcel #220055319 - Oakwood 56 Unit, Llc; Parcel #220015015 - William R Harris; Parcel #220038406 - Casey's Retail Company; Parcel #220066795 - Yes Siouland Estates, Llc; Parcel #220067244 - Yes Siouland Estates, Llc; Parcel #220066701 - Yes Companies Exp Fred, Llc; Parcel #220066884 - Yes Siouland Estates, Llc; Parcel #220056498 - Covenant Properties, Llc; Parcel #220074305 - Ronald & Patricia Raynor, Trustees; Parcel #220070245 - Thanh Truong; Parcel #220014965 - Chad R Ball; Parcel #220015066 - Chad R Ball; Parcel #220019606 - Shane J Kinzie; Parcel #220063060 - Mary Elizabeth Lee Stone & Jeremy Nelson; Parcel #220063141 - Mary Elizabeth Lee Stone & Jeremy Nelson; Parcel #220146721 - Trudy A Jepsen; Parcel #220154627 - Patrick C & Debora K Green;; Parcel #220150761 - Patrick C Green & Jean A Hummel; Parcel #220046530 - Victor Perez; Parcel #220014183 - Brandon M Sterrett; Parcel #220070881 - Gabriel & Mercedes, Rodriguez; Parcel #220004471 - Michael S Ellis; Parcel #220004226 - Michael S Ellis; Parcel #220028079 - Scott Arends & Pamela Arends; Parcel #220008663 - Susan D Fischer; Parcel #220156638 - Susan D Fischer; Parcel #220072124 - Essoninam Agoma; Parcel #220144508 - Windsor Plaza, Llc; Parcel #220009732 - Scott & Patricia Beermann, Rev. Trust;; Parcel #220039666 - Angela Vasco; Parcel #220164673 - Daniel & Bonnie Ryan; Parcel #220274887 - Daniel & Bonnie Ryan; Parcel #220030758 - Brian E Balke; Parcel #220020213 - Brian L Beeken; Parcel #220025398 - Charles A & Nancy J Rose; Parcel #220154554 - Dustin C / Lisa R Wenger; Parcel #220068356 - Joann E & Monnie L Stoltz; Parcel #220018219 - Jeffrey W Paugh; Parcel #220199205 - Madeleine C Newton; Parcel #220038694 - Sterlet, Llc; Parcel #220154406 - 625 East 39th Street, Llc; Parcel #220031576 - Sterlet, Llc; Parcel #220037175 - Siouland Bank; Parcel #220052689 - Sterlet, Llc; Parcel #220042845 - William H / Christel R Bermel; Parcel #220124639 - Michael D & Britni J Stamp; Parcel #220008477 - Michael D & Britni J Stamp; Parcel #220057427 - Leo W & Barbara J Torticill; Parcel #220072973 - James E & Terri J Linafelter; Parcel #220172501 - Janene Olson, Sue Ann Edlund; Parcel #220020507 - David H & Jean M Heinemann; Parcel #220178690 - Margie D Stark; Parcel #220010439 - Mark J Dorcey & Mary E Green; Parcel #220008396 - Mark J Dorcey & Mary E Green; Parcel #220066167 - Badger Properties, Llc; Parcel #220038910 - Badger Properties, Llc; Parcel #220219280 - William R & Robin Harris; Parcel #220167389 - Jo Ann Weber; Parcel #220024669 - Pettit Family Revocable Trust C/O Ronald Pettit; Parcel #220023255 - William R & Robin Harris; Parcel #220074194 - Larry W Armbright; Parcel #220013373 - Mike K Raynor; Parcel #220011389 - Gary Wilson; Parcel #220061505 - Russell O / Julia A Rasmussen; Parcel #220163979 - Carol R & Diane L Barclay; Parcel #220145423 - Scott M Skow; Parcel #220007365 - Erika A Eriksen; Parcel #220178313 - Kurt Alan & Melanie M Eriksen; Parcel #220077053 - Kurt A & Melanie M Eriksen; Parcel #220078955 - Kurt A & Melanie M Eriksen; Parcel #220078874 - Kurt A & Melanie M Eriksen; Parcel #220088403 - Scott Anderson, Et Al C/O Duane / Theresa Anderson; Parcel #220014833 - William R & Robin Harris; Parcel #220004560 - Jaclyn N & Larry J Mahr; Parcel #220063451 - Murray & Pamela White; Parcel #220063001 - Murray & Pamela White; Parcel #220062838 - Murray & Pamela White; Parcel #220062641 - Murray & Pamela White; Parcel #220062463 - Murray & Pamela White; Parcel #220062110 - Murray & Pamela White; Parcel #220062382 - Murray & Pamela White; Parcel #220061610 - Murray & Pamela White; Parcel #220063117 - Murray & Pamela White; Parcel #220061793 - Murray & Pamela White; Parcel #220142548 - Murray Gerard & Pamela Kay White; Parcel #220196451 - Medward W / Linda L Mc Mahan; Parcel #220007373 - Jump, Kassara L; Parcel #220200440 - Alyssa G / Alexis M York; Parcel #220045070 - Jose De Jesus & Bianca Garcia; Parcel #220016348 - Robin P Harris; Parcel #220016526 - Robin P Harris; Parcel #220014922 - William R & Robin P Harris; Parcel #220056730 - Douglas L / Kala A Crooks; Parcel #220028303 - Martha I Garcia; Parcel #220031487 - Martha I Garcia; Parcel #220274153 - Martha I Garcia; Parcel #220028397 - Martha I Garcia; Parcel #220000530 - Jose De Arcos Villalpando; Parcel #220077452 - Emmett & Carol Albenesius; Parcel #220077096 - Emmett C & Carol A Albenesius; Parcel #220085579 - Duane / Angela Berg; Parcel #220180547 - Duane / Angela Berg; Parcel #220084505 - Ronald R / Deborah K Messerschmidt; Parcel #220171599 - Ronald R / Deborah K Messerschmidt; Parcel #220086265 - Ronald R / Deborah K Messerschmidt; Parcel #220084335 - Ronald R / Deborah K Messerschmidt; Parcel #220086362 - Ronald R / Deborah K Messerschmidt; Parcel #220087326 - Messerschmidt And Sons, Llc; Parcel #220085048 - Messerschmidt And Sons, Llc; Parcel #220084424 - Messerschmidt And Sons, Llc; Parcel #220086028 - Messerschmidt And Sons, Llc; Parcel #220084599 - Messerschmidt And Sons, Llc; Parcel #220087407 - Messerschmidt & Sons, Llc; Parcel #220084947 - Messerschmidt And Sons, Llc; Parcel #220087954 - Messerschmidt & Sons, Llc; Parcel #220118302 - Carroll P Jr & Sandra K Muff; Parcel #220029547 - Cody Bleil; Parcel #220075913 - Kkr Investment Limited Partnership Atn Karen Rinke; Parcel #220147043 - Kkr Investment Limited Partnership Atn Karen Rinke; Parcel #220076790 - Kkr Investment Limited Partnership Atn Karen Rinke; Parcel #220072728 - Leo J Mahon Trust; Parcel #220043655 - Leo J Mahon Trust; Parcel #220042098 - Leo J Mahon Trust. The referees and County Assessor noted that due to land studies that had not been done for many years, all land value went up this year.

Board Member Giese moved, seconded by Board Member Launsby to set values on all protests filed with the findings of the Assessor and Referees as discussed at the meetings held on June 24, 2024, July 8, 2024 and July 22, 2024. ROLL CALL VOTE: Giese – Yes, Launsby – Yes, Hohenstein – Yes, Van Berkum – Yes, Love – Absent. UNANIMOUS MOTION CARRIED.

Prot #	Parcel ID	Title/Deed Name 1	2023 Value	2024 Value	REFEREE	BOE
1	220274722	FAVORS PROPERTIES, LLC C/O MYRAH FAVORS	\$ 344,950.00	\$ 498,415.00	\$ 362,095.00	\$ 362,095.00
2	220074305	RONALD & PATRICIA RAYNOR, TRUSTEES	\$ 175,350.00	\$ 187,420.00	\$ 187,420.00	\$ 187,420.00
3	220056870	NE LODGE, LLC	\$ 1,507,005.00	\$ 4,149,260.00	\$ 2,724,140.00	\$ 2,724,140.00
4	220070245	THANH TRUONG	\$ 161,995.00	\$ 171,995.00	\$ 149,490.00	\$ 149,490.00
5	220064865	MEGAN & SHANE SEVERIDE	\$ 258,850.00	\$ 310,585.00	\$ 268,825.00	\$ 268,825.00
6	220077258	PATRICIA K WISEMAN	\$ 315,295.00	\$ 347,050.00	\$ 347,050.00	\$ 347,050.00
7	220069336	WILLIAM L & LINDA S VOGT	\$ 77,380.00	\$ 122,605.00	\$ 80,535.00	\$ 122,605.00
8	220177473	SCOTT A & ROBIN L DAVIS	\$ 281,405.00	\$ 294,190.00	\$ 294,190.00	\$ 294,190.00
9	220014965	CHAD R BALL	\$ 66,980.00	\$ 76,460.00	\$ 73,165.00	\$ 73,165.00
10	220015066	CHAD R BALL	\$ 81,955.00	\$ 91,115.00	\$ 91,115.00	\$ 91,115.00
11	220073554	KEVIN & KERRIE TOTMAN	\$ 259,150.00	\$ 266,555.00	\$ 11,000.00	\$ 11,000.00
12	220060274	LINDA & DANIEL BLOOMFIELD	\$ 342,080.00	\$ 380,550.00	\$ 380,550.00	\$ 380,550.00
13	220273623	DANIEL L, LINDA L & ADAM D BLOOMFIELD	\$ 205.00	\$ 4,580.00	\$ 205.00	\$ 205.00
14	220173753	HOWARD L REED	\$ 53,390.00	\$ 62,980.00	\$ 62,980.00	\$ 62,980.00
15	220273745	ROBERT M GAUL	\$ 109,555.00	\$ 192,390.00	\$ 147,445.00	\$ 147,445.00
16	220019606	SHANE J KINZIE	\$ 72,515.00	\$ 86,570.00	\$ 86,570.00	\$ 86,570.00
17	220065330	JARED & JOHN RAYMER	\$ 30,125.00	\$ 40,350.00	\$ 15,670.00	\$ 15,670.00
18	220027420	ABRAHAM CORIA & YANET ARROYO LOPEZ	\$ 449,030.00	\$ 499,655.00	\$ 474,655.00	\$ 474,655.00
19	220063060	MARY ELIZABETH LEE STONE & JEREMY NELSON	\$ 7,680.00	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00
20	220063141	MARY ELIZABETH LEE STONE & JEREMY NELSON	\$ 253,035.00	\$ 258,495.00	\$ 258,495.00	\$ 258,495.00
21	220092761	MICHAEL H CROM	\$ 68,495.00	\$ 97,445.00	\$ 97,445.00	\$ 97,445.00
22	220094802	MICHAEL H CROM	\$ 93,195.00	\$ 144,375.00	\$ 144,375.00	\$ 144,375.00
23	220074550	AGRI S & D INC C/O SCOTT BEERMANN	\$ 33,155.00	\$ 82,040.00	\$ 73,065.00	\$ 73,065.00
24	220013020	IVERS, INC.	\$ 243,240.00	\$ 586,990.00	\$ 414,510.00	\$ 414,510.00
25	220022534	MUN & MUN LLC	\$ 1,077,140.00	\$ 1,303,445.00	\$ 1,303,445.00	\$ 1,303,445.00
26	220146721	TRUDY A JEPSEN	\$ 57,995.00	\$ 78,855.00	\$ 78,855.00	\$ 78,855.00
27	220029423	ROBERT P OUELLETTE	\$ 46,450.00	\$ 54,035.00	\$ 54,035.00	\$ 54,035.00
28	220146209	TREVOR KNOWLES	\$ 306,605.00	\$ 412,360.00	\$ 412,360.00	\$ 412,360.00
29	220042810	STINGER FOUNDATIONS, LLC	\$ 194,095.00	\$ 361,315.00	\$ 361,315.00	\$ 361,315.00
30	220042721	STINGER FOUNDATIONS, LLC	\$ 407,815.00	\$ 568,455.00	\$ 568,445.00	\$ 568,445.00
31	220033943	STORAGE W, LLC	\$ 219,335.00	\$ 395,585.00	\$ 288,185.00	\$ 288,185.00
32	220210470	D AND K LAND, LLC	\$ 35,330.00	\$ 67,410.00	\$ 36,385.00	\$ 36,385.00
33	220154627	PATRICK C & DEBORA K GREEN,	\$ 359,210.00	\$ 373,530.00	\$ 373,530.00	\$ 373,530.00
34	220150761	PATRICK C GREEN & JEAN A HUMMEL	\$ 112,970.00	\$ 128,590.00	\$ 128,590.00	\$ 128,590.00
35	220083649	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$ 257,275.00	\$ 308,905.00	\$ 308,905.00	\$ 308,905.00
36	220083371	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$ 274,805.00	\$ 327,135.00	\$ 327,135.00	\$ 327,135.00
37	220083479	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$ 249,525.00	\$ 296,140.00	\$ 296,140.00	\$ 296,140.00
38	220083991	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$ 161,590.00	\$ 194,245.00	\$ 194,245.00	\$ 194,245.00
39	220273931	JEFFREY & HALLIE SALMEN	\$ 460,820.00	\$ 473,300.00	\$ 473,300.00	\$ 473,300.00
40	220146128	SCOTT D & JANETTE R ARENDS	\$ 333,715.00	\$ 443,055.00	\$ 443,055.00	\$ 443,055.00
41	220046530	VICTOR PEREZ	\$ 205,315.00	\$ 228,975.00	\$ 216,695.00	\$ 216,695.00
42	220014183	BRANDON M STERRETT	\$ 96,855.00	\$ 114,685.00	\$ 108,785.00	\$ 108,785.00
43	220086931	B AND C LEGACY, LLC C/O ROBERT ANDERSON	\$ 829,190.00	\$ 972,265.00	\$ 972,265.00	\$ 972,265.00
44	220076030	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 124,845.00	\$ 33,270.00	\$ 33,270.00	\$ 33,270.00
45	220076219	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 63,205.00	\$ 64,775.00	\$ 22,540.00	\$ 22,540.00
46	220076480	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 603,335.00	\$ 950,940.00	\$ 592,885.00	\$ 592,885.00
47	220075689	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 115,440.00	\$ 132,780.00	\$ 132,780.00	\$ 132,780.00
48	220075964	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 165,975.00	\$ 190,170.00	\$ 61,085.00	\$ 61,085.00
49	220076669	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 182,980.00	\$ 212,835.00	\$ 212,835.00	\$ 212,835.00
50	220145032	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 435,330.00	\$ 501,960.00	\$ 501,960.00	\$ 501,960.00
51	220074143	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 218,495.00	\$ 251,275.00	\$ 251,275.00	\$ 251,275.00
52	220010722	MARILYN HORAK	\$ 105,630.00	\$ 195,995.00	\$ 142,325.00	\$ 195,995.00
53	220070881	GABRIEL & MERCEDES, RODRIGUEZ	\$ 256,020.00	\$ 321,760.00	\$ 321,760.00	\$ 400,000.00
54	220004471	MICHAEL S ELLIS	\$ 3,675.00	\$ 5,145.00	\$ 5,145.00	\$ 5,145.00
55	220004226	MICHAEL S ELLIS	\$ 299,920.00	\$ 331,240.00	\$ 331,240.00	\$ 331,240.00

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56	220028079	SCOTT ARENDS & PAMELA ARENDS	\$ 152,095.00	\$ 173,225.00	\$ 173,225.00	\$ 173,225.00
57	220055440	MIMG XXI SIOUX MASTER, LLC	\$ 3,515,480.00	\$ 4,586,230.00	\$ 4,586,230.00	\$ 4,586,230.00
58	220144656	MIMG CLVII ARBORS SUB, LLC	\$10,332,270.00	\$19,141,240.00	\$19,144,240.00	\$19,144,240.00
59	220042926	STEVE & IRENE KIRALY	\$ 121,335.00	\$ 161,350.00	\$ 161,350.00	\$ 150,110.00
60	220008663	SUSAN D FISCHER	\$ 91,330.00	\$ 110,125.00	\$ 110,125.00	\$ 110,125.00
61	220156638	SUSAN D FISCHER	\$ 18,000.00	\$ 27,750.00	\$ 53,500.00	\$ 53,500.00
62	220070679	MUFF FARMS, LLC C/O TERRY MUFF	\$ 304,180.00	\$ 490,125.00	\$ 490,125.00	\$ 490,125.00
63	220072124	ESSONINAM AGOMA	\$ 108,640.00	\$ 120,615.00	\$ 120,615.00	\$ 120,615.00
64	220057397	SIOUXLAND NATIONAL BANK ATN BART GOTCH PRES	\$ 1,142,515.00	\$ 1,542,090.00	\$ 1,263,260.00	\$ 1,263,260.00
65	220057044	SIOUXLAND NATIONAL BANK ATN BART GOTCH PRES	\$ 1,719,060.00	\$ 1,729,075.00	\$ 1,413,310.00	\$ 1,413,310.00
66	220144508	WINDSOR PLAZA, LLC	\$ 1,130,930.00	\$ 1,511,575.00	\$ 1,245,804.00	\$ 1,511,575.00
67	220009732	SCOTT & PATRICIA BEERMANN, REV. TRUST,	\$ 445,835.00	\$ 471,425.00	\$ 471,425.00	\$ 471,425.00
68	220026491	MIOTA PROPERTIES, LLC ATT: THOMAS A FITCH	\$ 850,120.00	\$ 1,641,600.00	\$ 1,200,455.00	\$ 1,200,455.00
69	220039666	ANGELA VASCO	\$ 95,600.00	\$ 105,825.00	\$ 105,825.00	\$ 105,825.00
70	220200599	SIOUX CITY, NE, LLC, SIOUX CITY NE2, LLC	\$ 4,628,170.00	\$ 6,438,950.00	\$ 6,438,950.00	\$ 6,438,950.00
71	220164673	DANIEL & BONNIE RYAN	\$ 369,945.00	\$ 383,935.00	\$ 383,935.00	\$ 383,935.00
72	220274887	DANIEL & BONNIE RYAN	\$ -	\$ 40,550.00	\$ 40,550.00	\$ 40,550.00
73	220164576	MDC COAST 2, LLC	\$ 2,021,920.00	\$ 2,988,825.00	\$ 2,359,530.00	\$ 2,359,530.00
74	220030758	BRIAN E BALKE	\$ 97,250.00	\$ 110,035.00	\$ 110,035.00	\$ 110,035.00
75	220020213	BRIAN L BEEKEN	\$ 115,220.00	\$ 132,550.00	\$ 132,550.00	\$ 132,550.00
76	220025398	CHARLES A & NANCY J ROSE	\$ 153,555.00	\$ 172,635.00	\$ 172,635.00	\$ 172,635.00
77	220273761	SOUTH RIDGE VISIONS, LLC	\$ 519,905.00	\$ 843,520.00	\$ 662,240.00	\$ 662,240.00
78	220154554	DUSTIN C / LISA R WENGER	\$ 491,490.00	\$ 511,995.00	\$ 511,995.00	\$ 511,995.00
79	220068356	JOANN E & MONNIE L STOLTZ	\$ 179,380.00	\$ 191,910.00	\$ 181,850.00	\$ 181,850.00
80	220018219	JEFFREY W PAUGH	\$ 222,440.00	\$ 253,950.00	\$ 242,650.00	\$ 242,650.00
81	220092818	BEIER & ASSOCIATES INC, AP	\$ 52,205.00	\$ 67,445.00	\$ 67,445.00	\$ 67,445.00
82	220199205	MADELEINE C NEWTON	\$ 270,870.00	\$ 295,790.00	\$ 274,015.00	\$ 274,015.00
83	220037264	SIOUXLAND BANK	\$ 126,910.00	\$ 180,030.00	\$ 136,570.00	\$ 180,030.00
84	220038694	STERLET, LLC	\$ 44,485.00	\$ 55,340.00	\$ 55,340.00	\$ 55,340.00
85	220154406	625 EAST 39TH STREET, LLC	\$ 218,465.00	\$ 255,415.00	\$ 230,000.00	\$ 230,000.00
86	220031576	STERLET, LLC	\$ 72,555.00	\$ 88,865.00	\$ 88,865.00	\$ 88,865.00
87	220037175	SIOUXLAND BANK	\$ 68,985.00	\$ 81,705.00	\$ 81,705.00	\$ 81,705.00
88	220052689	STERLET, LLC	\$ 108,890.00	\$ 131,310.00	\$ 131,310.00	\$ 131,310.00
89	220042845	WILLIAM H / CHRISTEL R BERMEL	\$ 238,320.00	\$ 269,580.00	\$ 240,000.00	\$ 240,000.00
90	220010773	RUSS HODGES	\$ 111,335.00	\$ 117,580.00	\$ 117,580.00	\$ 117,580.00
91	220008620	RUSS HODGES	\$ 389,035.00	\$ 572,425.00	\$ 557,020.00	\$ 557,020.00
92	220010609	RUSS HODGES	\$ 28,105.00	\$ 25,620.00	\$ 17,430.00	\$ 25,620.00
93	220124639	MICHAEL D & BRITNI J STAMP	\$ 35,710.00	\$ 50,895.00	\$ 50,895.00	\$ 50,895.00
94	220008477	MICHAEL D & BRITNI J STAMP	\$ 164,450.00	\$ 179,130.00	\$ 179,130.00	\$ 179,130.00
95	220057427	LEO W & BARBARA J TORTICILL	\$ 294,155.00	\$ 316,925.00	\$ 316,925.00	\$ 316,925.00
96	220072973	JAMES E & TERRI J LINAFFELTER	\$ 136,725.00	\$ 232,350.00	\$ 230,210.00	\$ 230,210.00
97	220172501	JANENE OLSON, SUE ANN EDLUND	\$ 150,275.00	\$ 176,205.00	\$ 162,545.00	\$ 162,545.00
98	220020507	DAVID H & JEAN M HEINEMANN	\$ 245,995.00	\$ 267,890.00	\$ 267,890.00	\$ 267,890.00
99	220178690	MARGIE D STARK	\$ 33,805.00	\$ 41,855.00	\$ 41,855.00	\$ 41,855.00
100	220010439	MARK J DORCEY & MARY E GREEN	\$ 171,675.00	\$ 192,485.00	\$ 182,260.00	\$ 182,260.00
101	220008396	MARK J DORCEY & MARY E GREEN	\$ 160,395.00	\$ 171,650.00	\$ 171,650.00	\$ 171,650.00
102	220274367	JAMES & CHRISTINA NELSON, TRUSTEE	\$ 307,175.00	\$ 942,175.00	\$ 908,045.00	\$ 908,045.00
103	220064504	ET AL, RICHARD E TWOHIG JR	\$ 367,335.00	\$ 442,405.00	\$ 442,405.00	\$ 442,405.00
104	220064857	ET AL, RICHARD E TWOHIG JR	\$ 372,670.00	\$ 447,360.00	\$ 447,360.00	\$ 447,360.00
105	220136297	ET AL, RICHARD E TWOHIG JR	\$ 40,000.00	\$ 52,500.00	\$ 52,500.00	\$ 52,500.00
106	220066167	BADGER PROPERTIES, LLC	\$ 60,935.00	\$ 75,215.00	\$ 66,890.00	\$ 66,890.00
107	220038910	BADGER PROPERTIES, LLC	\$ 47,990.00	\$ 57,310.00	\$ 34,595.00	\$ 34,595.00
108	220219280	WILLIAM R & ROBIN HARRIS	\$ 13,500.00	\$ 21,190.00	\$ 21,190.00	\$ 21,190.00
109	220167389	JO ANN WEBER	\$ 8,845.00	\$ 14,740.00	\$ 14,740.00	\$ 14,740.00
110	220024669	PETTIT FAMILY REVOCABLE TRUST C/O RONALD PETTIT	\$ 93,400.00	\$ 107,880.00	\$ 107,880.00	\$ 107,880.00
111	220023255	WILLIAM R & ROBIN HARRIS	\$ 46,695.00	\$ 55,925.00	\$ 55,925.00	\$ 55,925.00
112	220016607	WILLIAM R & ROBIN HARRIS	\$ 42,655.00	\$ 50,455.00	\$ 75,000.00	\$ 75,000.00
113	220074194	LARRY W ARMBRIGHT	\$ 276,180.00	\$ 289,570.00	\$ 289,570.00	\$ 289,570.00
114	220013373	MIKE K RAYNOR	\$ 144,715.00	\$ 156,810.00	\$ 156,810.00	\$ 156,810.00
115	220011389	GARY WILSON	\$ 116,995.00	\$ 128,025.00	\$ 128,025.00	\$ 128,025.00
116	220061505	RUSSELL O / JULIA A RASMUSSEN	\$ 342,600.00	\$ 403,320.00	\$ 403,320.00	\$ 403,320.00
117	220146578	LAURA & SCOTT HOLLAND	\$ 345,840.00	\$ 462,235.00	\$ 424,290.00	\$ 424,290.00
118	220163979	CAROL R & DIANE L BARCLAY	\$ 59,380.00	\$ 75,875.00	\$ 75,875.00	\$ 75,875.00
119	220145423	SCOTT M SKOW	\$ 302,295.00	\$ 324,255.00	\$ 324,255.00	\$ 324,255.00
120	220007365	ERIKA A ERIKSEN	\$ 163,675.00	\$ 177,545.00	\$ 199,000.00	\$ 199,000.00

Prot #	Parcel ID	Title/Deed Name 1	2023 Value	2024 Value	REFEREE	BOE
121	220178313	KURT ALAN & MELANIE M ERIKSEN	\$ 273,280.00	\$ 294,280.00	\$ 294,280.00	\$ 294,280.00
122	220077053	KURT A & MELANIE M ERIKSEN	\$ 560,580.00	\$ 611,530.00	\$ 611,530.00	\$ 611,530.00
123	220078955	KURT A & MELANIE M ERIKSEN	\$ 157,245.00	\$ 184,065.00	\$ 184,065.00	\$ 184,065.00
124	220078874	KURT A & MELANIE M ERIKSEN	\$ 337,060.00	\$ 410,705.00	\$ 410,705.00	\$ 410,705.00
125	220088403	SCOTT ANDERSON, ET AL C/O DUANE / THERESA ANDERSON	\$ 268,210.00	\$ 338,290.00	\$ 338,290.00	\$ 338,290.00
126	220016429	WILLIAM R & ROBIN HARRIS	\$ 137,050.00	\$ 154,030.00	\$ 154,030.00	\$ 154,030.00
127	220014752	WILLIAM R & ROBIN HARRIS	\$ 99,590.00	\$ 117,320.00	\$ 117,320.00	\$ 117,320.00
128	220014833	WILLIAM R & ROBIN HARRIS	\$ 172,400.00	\$ 191,230.00	\$ 191,230.00	\$ 191,230.00
129	220004560	JACLYN N & LARRY J MAHR	\$ 83,215.00	\$ 102,985.00	\$ 88,600.00	\$ 88,600.00
130	220063451	MURRAY & PAMELA WHITE	\$ 8,400.00	\$ 15,750.00	\$ 7,875.00	\$ 7,875.00
131	220063001	MURRAY & PAMELA WHITE	\$ 8,640.00	\$ 16,200.00	\$ 8,100.00	\$ 8,100.00
132	220062838	MURRAY & PAMELA WHITE	\$ 11,880.00	\$ 22,275.00	\$ 11,140.00	\$ 11,140.00
133	220062641	MURRAY & PAMELA WHITE	\$ 11,900.00	\$ 21,000.00	\$ 15,000.00	\$ 15,000.00
134	220062463	MURRAY & PAMELA WHITE	\$ 15,505.00	\$ 26,425.00	\$ 18,875.00	\$ 18,875.00
135	220062110	MURRAY & PAMELA WHITE	\$ 18,025.00	\$ 30,100.00	\$ 21,500.00	\$ 21,500.00
136	220062382	MURRAY & PAMELA WHITE	\$ 3,000.00	\$ 5,625.00	\$ 2,815.00	\$ 2,815.00
137	220061610	MURRAY & PAMELA WHITE	\$ 17,000.00	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00
138	220063117	MURRAY & PAMELA WHITE	\$ 9,600.00	\$ 18,000.00	\$ 9,000.00	\$ 9,000.00
139	220061793	MURRAY & PAMELA WHITE	\$ 38,650.00	\$ 51,600.00	\$ 25,800.00	\$ 25,800.00
140	220142548	MURRAY GERARD & PAMELA KAY WHITE	\$ 26,890.00	\$ 43,760.00	\$ 43,760.00	\$ 43,760.00
141	220196451	MEDWARD W / LINDA L MC MAHAN	\$ 173,745.00	\$ 192,820.00	\$ 192,820.00	\$ 192,820.00
142	220179018	TUTTLE FAMILY TRUST	\$ 550,045.00	\$ 810,155.00	\$ 574,150.00	\$ 574,150.00
143	220023050	BRYAN L & JEAN C GRAGE	\$ 127,995.00	\$ 137,960.00	\$ 137,960.00	\$ 137,960.00
144	220007373	JUMP, KASSARA L	\$ 62,600.00	\$ 68,595.00	\$ 68,595.00	\$ 68,595.00
145	220058350	SUPREME WOOD PRODUCTS, INC.	\$ 311,655.00	\$ 492,410.00	\$ 371,540.00	\$ 371,540.00
146	220138141	I CAN ENTERPRISES	\$ 259,570.00	\$ 362,185.00	\$ 288,980.00	\$ 288,980.00
147	220200440	ALYSSA G / ALEXIS M YORK	\$ 216,095.00	\$ 234,845.00	\$ 215,800.00	\$ 215,800.00
148	220049505	SALLY S WOLFE	\$ 100,545.00	\$ 122,265.00	\$ 122,265.00	\$ 122,265.00
149	220039844	TIMOTHY L & SHEILA M HAUSWIRTH	\$ 184,860.00	\$ 196,635.00	\$ 196,635.00	\$ 196,635.00
150	220045070	JOSE DE JESUS & BIANCA GARCIA	\$ 180,670.00	\$ 202,200.00	\$ 202,200.00	\$ 202,200.00
151	220016348	ROBIN P HARRIS	\$ 85,400.00	\$ 102,735.00	\$ 102,735.00	\$ 102,735.00
152	220199523	KONIDAS ENTERPRISES LLC C/O JEREMY SAINT	\$ 653,155.00	\$ 921,095.00	\$ 846,365.00	\$ 921,095.00
153	220196753	KONIDAS ENTERPRISES LLC C/O JEREMY SAINT	\$ 362,965.00	\$ 417,940.00	\$ 342,275.00	\$ 417,940.00
154	220201234	KONIDAS ENTERPRISES LLC C/O JEREMY SAINT	\$ 715,750.00	\$ 849,130.00	\$ 662,960.00	\$ 849,130.00
155	220035911	REALTY INCOME PROPERTIES 18, LLC	\$ 733,680.00	\$ 1,214,310.00	\$ 990,460.00	\$ 990,460.00
156	220055319	OAKWOOD 56 UNIT, LLC	\$ 1,036,560.00	\$ 3,041,645.00	\$ 3,041,645.00	\$ 3,041,645.00
157	220016526	ROBIN P HARRIS	\$ 54,805.00	\$ 61,555.00	\$ 75,000.00	\$ 75,000.00
158	220014922	WILLIAM R & ROBIN P HARRIS	\$ 16,875.00	\$ 21,195.00	\$ 21,195.00	\$ 21,195.00
159	220015015	WILLIAM R HARRIS	\$ 43,325.00	\$ 62,535.00	\$ 62,535.00	\$ 62,535.00
160	220056730	DOUGLAS L / KALA A CROOKS	\$ 184,045.00	\$ 203,495.00	\$ 195,000.00	\$ 195,000.00
161	220038406	CASEY'S RETAIL COMPANY	\$ 474,880.00	\$ 739,415.00	\$ 686,200.00	\$ 686,200.00
162	220028303	MARTHA I GARCIA	\$ 557,885.00	\$ 573,360.00	\$ 559,905.00	\$ 559,905.00
163	220031487	MARTHA I GARCIA	\$ 86,280.00	\$ 96,460.00	\$ 96,460.00	\$ 96,460.00
164	220274153	MARTHA I GARCIA	\$ 93,065.00	\$ 112,420.00	\$ 112,420.00	\$ 112,420.00
165	220028397	MARTHA I GARCIA	\$ 109,605.00	\$ 120,835.00	\$ 120,835.00	\$ 120,835.00
166	220000530	JOSE DE ARCOS VILLALPANDO	\$ 267,505.00	\$ 341,260.00	\$ 350,000.00	\$ 350,000.00
167	220077452	EMMETT & CAROL ALBENESIUS	\$ 30,600.00	\$ 166,045.00	\$ 30,600.00	\$ 30,600.00
168	220077096	EMMETT C & CAROL A ALBENESIUS	\$ 516,105.00	\$ 618,775.00	\$ 238,195.00	\$ 238,195.00
169	220085579	DUANE / ANGELA BERG	\$ 248,665.00	\$ 264,845.00	\$ 264,845.00	\$ 264,845.00
170	220180547	DUANE / ANGELA BERG	\$ 177,965.00	\$ 266,245.00	\$ 266,245.00	\$ 266,245.00
171	220084505	RONALD R / DEBORAH K MESSERSCHMIDT	\$ 170,425.00	\$ 204,430.00	\$ 204,430.00	\$ 204,430.00
172	220171599	RONALD R / DEBORAH K MESSERSCHMIDT	\$ 241,450.00	\$ 253,240.00	\$ 253,240.00	\$ 253,240.00
173	220086265	RONALD R / DEBORAH K MESSERSCHMIDT	\$ 216,905.00	\$ 259,110.00	\$ 259,110.00	\$ 259,110.00
174	220084335	RONALD R / DEBORAH K MESSERSCHMIDT	\$ 164,870.00	\$ 197,990.00	\$ 197,990.00	\$ 197,990.00
175	220086362	RONALD R / DEBORAH K MESSERSCHMIDT	\$ 310,665.00	\$ 370,925.00	\$ 370,925.00	\$ 370,925.00
176	220087326	MESSERSCHMIDT AND SONS, LLC	\$ 113,710.00	\$ 130,390.00	\$ 130,390.00	\$ 130,390.00
177	220085048	MESSERSCHMIDT AND SONS, LLC	\$ 308,665.00	\$ 377,950.00	\$ 377,950.00	\$ 377,950.00
178	220084424	MESSERSCHMIDT AND SONS, LLC	\$ 173,455.00	\$ 208,235.00	\$ 208,235.00	\$ 208,235.00
179	220086028	MESSERSCHMIDT AND SONS, LLC	\$ 297,090.00	\$ 417,470.00	\$ 417,470.00	\$ 417,470.00
180	220084599	MESSERSCHMIDT AND SONS, LLC	\$ 144,785.00	\$ 189,640.00	\$ 189,640.00	\$ 189,640.00
181	220087407	MESSERSCHMIDT & SONS, LLC	\$ 742,665.00	\$ 872,230.00	\$ 872,230.00	\$ 872,230.00
182	220084947	MESSERSCHMIDT AND SONS, LLC	\$ 169,525.00	\$ 203,100.00	\$ 203,100.00	\$ 203,100.00
183	220087954	MESSERSCHMIDT & SONS, LLC	\$ 647,125.00	\$ 763,760.00	\$ 763,760.00	\$ 763,760.00
184	220118302	CARROLL P JR & SANDRA K MUFF	\$ 415,880.00	\$ 423,155.00	\$ 423,155.00	\$ 423,155.00
185	220029547	CODY BLEIL	\$ 134,540.00	\$ 157,610.00	\$ 157,610.00	\$ 157,610.00
186	220066795	YES SIOUXLAND ESTATES, LLC	\$ 506,335.00	\$ 1,306,800.00	\$ 1,306,800.00	\$ 1,306,800.00

Prot #	Parcel ID	Title/Deed Name 1	2023 Value	2024 Value	REFEREE	BOE
187	220067244	YES SIOUXLAND ESTATES, LLC	\$ 2,276,790.00	\$ 7,152,875.00	\$ 7,152,875.00	\$ 7,152,875.00
188	220066701	YES COMPANIES EXP FRED, LLC	\$ 14,650.00	\$ 14,650.00	\$ 14,650.00	\$ 14,650.00
189	220066884	YES SIOUXLAND ESTATES, LLC	\$ 71,995.00	\$ 178,200.00	\$ 178,200.00	\$ 178,200.00
190	220075913	KKR INVESTMENT LIMITED PARTNERSHIP ATN KAREN RINKE	\$ 66,950.00	\$ 183,240.00	\$ 183,240.00	\$ 183,240.00
191	220147043	KKR INVESTMENT LIMITED PARTNERSHIP ATN KAREN RINKE	\$ 10,785.00	\$ 15,270.00	\$ 15,270.00	\$ 15,270.00
192	220076790	KKR INVESTMENT LIMITED PARTNERSHIP ATN KAREN RINKE	\$ 150,725.00	\$ 413,515.00	\$ 413,515.00	\$ 413,515.00
193	220056498	COVENANT PROPERTIES, LLC	\$ 496,945.00	\$ 642,340.00	\$ 561,730.00	\$ 561,730.00
194	220072728	LEO J MAHON TRUST	\$ 284,450.00	\$ 409,275.00	\$ 421,275.00	\$ 421,275.00
195	220043655	LEO J MAHON TRUST	\$ 29,935.00	\$ 51,535.00	\$ 30,000.00	\$ 30,000.00
196	220042098	LEO J MAHON TRUST	\$ 12,475.00	\$ 20,355.00	\$ 13,000.00	\$ 13,000.00

Board Member Giese moved, seconded by Board Member Launsby to approve the minutes of the July 8, 2024 meeting. ROLL CALL VOTE: Hohenstein – Yes, Van-Berkum – Yes, Giese – Yes, Launsby – Yes, Love – Absent. UNANIMOUS MOTION CARRIED.

No Mail or emergency business.  
Public Comment-None

Board Member Giese moved to adjourn the meeting. All in favor. Vice Chair Van Berkum adjourned the July 22, 2024, Board of Equalization meeting at 12:03 p.m.

County Board of Equalization

\_\_\_\_\_  
Brian Van Berkum, Vice Chair

\_\_\_\_\_  
Cherie Conley, County Clerk/Secretary