

**Dakota County Board of Equalization**  
Monday, July 7, 2025  
9:00 a.m. Protest Valuation Hearings  
Regular Meeting to follow.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 9:05 a.m. with the Pledge of Allegiance. Present: Van Berkum, Bousquet, Hohenstein, Rodriguez. Absent: Reed. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Melissa Collins, Deputy Assessor, and Sam Ferraro, Referee. 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 – June 23, 2025

3. **NEW BUSINESS**

- a. Christy Abts, Assessor, requesting approval of Over/Undervalued, omitted, clerical or tax list correction errors. (if any)
- b. Board to approve or not approve Homestead extension request pursuant to 77-3512(if any).

4. **MAIL AND/OR EMERGENCY BUSINESS**

5. **PUBLIC COMMENT**

6. **ADJOURNMENT**

Chair Van Berkum moved, seconded by Board Member Bousquet to excuse Board Member Reed from the meeting. ROLL CALL VOTE: Bousquet-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

County Clerk Conley advised the Board that they will be reviewing and discussing protests with an overall motion at last BOE protest meeting.

Troy Launsby, Homer NE was present to discuss parcel 220008175. Assessor Christy Abts, and Referee Sam Ferraro presented and reviewed with the Board of Equalization related information on parcel 220008175 informed the Board that after reviewing Mr. Launsby photos they lowered the condition of the home and recommended \$140,725.00. Referee Sam Ferraro offered to go out to the property to re-access. This will come back before the Board at the next meeting. Troy Launsby - parcel 220036748 protest was reviewed, and Mr. Launsby was good with the recommendation.

Scott and Cheryll Malcom, Dakota City NE were present to discuss parcel 220273738. They informed the Board that there were no utilities or road on this property. Referee Ferraro explained to the Board that this particular parcel is unique in that it is on the city limits line with crop land on one side and residential on the other. He suggested setting the value as a 2<sup>nd</sup> acre assemble. The Malcom's were good with the recommendation. Scott and Cheryll Malcom, Dakota City NE were present to discuss parcel 220092990. They informed the Board that the house on this property is in poor condition, and they plan to offer it to the fire department for fire training and have it burnt down. Once burned down they need to report to the Assessor so changes can be made.

The Board reviewed and discussed the following parcel's paperwork submitted with each protest and the Assessor and Referee reviewed their supporting documents(condition of home/property, sales, etc.) and presented recommendations for 2025 value: 220274935-Prime Performance, Llc; 220085838-Hhrk Family Farm, Llc; 220008175-Grabow's Inc, A Ne Corp.; 220036748-Grabow's Inc, A Ne Corp.; 220156778-Ronald R & Judy L Bottger; 220056692-City Of South Sioux City, Siouxland Tennis Association, Inc.; 220083479-Patrick C Green, Trustee & Jean A Hummel, Trustee; 220083649-Patrick C Green, Trustee & Jean A Hummel, Trustee; 220083991-Patrick C Green, Trustee; 220083371-Patrick C Green, Trustee; 220042411-Darren H Miller C/O William & Jane Miller; 220144656-Mimg Clvii Arbors Sub, Llc; 220118744-Maria Cisneros; 220205647-Michelle R Wenk; 220034494-Roxie Hirsch, Trustee; 220006997-Jesse Norris; 220021082-Michael D & Janice E Huisenga; 220046530-Victor Perez; 220070679-Muff Farms, Llc C/O Terry Muff; 220038767-Lynette K & Joseph G Barker; 220177279-Scott H Mohnson; 220019606-Shane J Kinzie; 220064504-Richard E Twohig Jr Et Al; 220064857-Richard E Twohig Jr Et Al; 220053936-Samuel Hudson Jr & Yvonne C Downs; 220038171-Douglas Kropf; 220200661-Gerald E Balke; 220051178-Joel A & Tracy Heineman; 220006075-Michael & Elizabeth Criss; 220013373-Mike K Raynor; 220079471-Keith Beardshear; 220177368-Tyler & Toya Farrell; 220010994-Derek J & Cindy A Anderson; 220077274-Emmett C & Carol A Albenesius; 220077452-Emmett & Carol

Albenesius; 220077096-Emmett C & Carol A Albenesius; 220020248-S Preciado Properties, Llc & Silverio Preciado; 220047715-S Preciado Properties, Llc & Silverio Preciado; 220042713-S Preciado Properties, Llc & Silverio Preciado; 220198063-Juan & Silberio Preciado. Final action of the Board will be taken at the July 21, 2025 meeting regarding all protests.

Board Member Bousquet moved, seconded by Board Member Rodriguez to approve the minutes of the June 23, 2025 meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez–Yes, Van Berkum–Yes, Bousquet-Yes, Reed-Absent. UNANIMOUS MOTION CARRIED.

No Mail or emergency business.

Public Comment-None

Board Member Van Berkum moved, seconded by Board Member Bousquet to adjourn the July 7, 2025, Board of Equalization meeting at 11:02 a.m.

County Board of Equalization

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Brian Van Berkum, Chair

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Cherie Conley, County Clerk/Secretary