

Dakota County Board of Equalization
Monday, July 20, 2026
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 9:03 a.m. The Pledge of Allegiance was recited. Present: Van Berkum, Bousquet, Reed, Rodriguez at 9:07 a.m. Absent: Hohenstein. 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
- b. Board to set values on all protests filed with the findings of the Assessor and Referees as discussed at the meetings held on June 22, July 6, and July 20, 2026.

2. **CONSENT AGENDA**

- a. Approval of the previous minutes – July 6, 2026.

3. **NEW BUSINESS**

- a. Christy Abts, Assessor, requesting approval for the Plan of Assessment for Dakota County for years 2027, 2028, 2029.
- b. Christy Abts, Assessor, requesting approval to sign the Engagement letter for Commercial Appraisal Services for the Siouxland Ethanol, LLC plant with Kubert Appraisal Group.
- c. Christy Abts, Assessor, requesting approval of over/under valued homes, clerical, omitted or tax list correction errors. (if any)

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

5. **PUBLIC COMMENT**

6. **ADJOURNMENT**

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

Assessor Christy Abts, and Referee Sam 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: Bart Gotch with Siouxland Bank was present for 220057397-Siouxland National Bank, 220071640-Hobbiebrunken, Trustee, Terrel L protest heard a 2nd time and survey still not filed to split the property, 220132542-Nelson Engineering Construction, 220070245-Truong, Thanh, 220275042-Garwood Enterprises Inc, 220148937-Garwood, Trustee, Betty & Mary, 220068593-Garwood Enterprises Inc, 220068240-Betty J Garwood, Trustee, 220055629-Cain Properties, Llc, 220043302-J.C. Roofing / Insulating, Inc, 220028001-Vander Kooy Properties, 220013020-Ivers, Inc., 220078289-Homer, Village Of, 220144656-Mimg Civii Arbors Sub, Llc, 220172609-Spt Ventures, Inc., 220056692-South Sioux City, City Of, 220040656-I Can Enterprises, 220138141-I Can Enterprises, 220014965-Ball, Chad R, 220015066-Ball, Chad R, 220057214-Gtc, Llc A Ne Limited Liability Co, 220118302-Muff, Carroll P Jr & Sandra K, 220058350-Supreme Wood Products, Inc., 220072515-Supreme Wood Products, Inc., 220034761-Rouse, Alan Dean, 220040842-Rager, Danny D / Lillian M, 220040923-Rager, Danny D / Lillian M, 220035032-Roost, Kevin M, 220027080-Cherry Ridge Limited Partnership, 220200335-Cherry Ridge Limited Partnership, 220150702-Kristopher Hunter, 220273818-Bundy, Jill K / Andrew A, 220060274-Bloomfield, Linda / Daniel, 220172331-Sponder Trust, Jerry / Carolyn, 220073570-Kuehn, Arlen W, 220136890-Engel, Neil M, 220070636-Miller, Michael / Laura, 220015953-Barnes, Tony Neill, 220015252-Barnes, Tony N, 220016062-Barnes, Tony N, 220273679-Muff, David M & Sydney M, 220197547-Arens, Todd M / Alyssa L, 220046328-Gregorio Chielel Chielel, Et Al, 220027420-Abraham, Coria/Yanet Arroyo Lopez, 220031258-Barnes, Richard L/Toddene F.

Board Member Reed moved, seconded by Board Member Bousquet to set values on all protests filed with the findings and recommendations of the Assessor and Referees as discussed and agreed on at the meetings held on June 22, 2026, July 6, 2026, and July 20, 2026. See attached table. ROLL CALL VOTE: Rodriguez–Yes, Van Berkum–Yes, Bousquet–Yes, Reed–Yes, Hohenstein–Absent. UNANIMOUS MOTION CARRIED.

Board Member Rodriguez moved, seconded by Board Member Reed to approve the minutes of July 6, 2026, meeting. ROLL CALL VOTE: Van Berkum–Yes, Bousquet–Yes, Reed–Yes, Rodriguez–Yes, Hohenstein–Absent. UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member Reed to approve the Plan of Assessment for Dakota County for years 2027, 2028 & 2029 as presented by County Assessor, Christy Abts. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Rodriguez-Yes, Van Berkum-Yes, Hohenstein-Absent. UNANIMOUS MOTIN CARRIED.

Board Member Reed moved, seconded by Board Member Rodrigues to approve the Engagement letter for Commercial Appraisal Serviced for the Siouxland Ethanol LLC plant with Kubert Appraisal Group. ROLL CALL VOTE: Reed-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Hohenstein-Absent. UNANIMOUS MOTIN CARRIED.

Board Member Bousquet moved, seconded by Board Member Reed to approve the submitted Over/Under valued corrections to parcel 220178891-Ortega, assessed for extra fireplaces, Original Value \$559,940.00 to corrected value \$494,900.00; parcel 220205728-Hamar, assessed commercial, changed to AG, Original value \$69,700.00 to corrected value \$30,450.00; and parcel 220205892-Hamar, assessed commercial, changed to AG, Original value \$50,100.00 to corrected value \$11,655.00; and the approval of Tax List Corrections for 220177287 (TERC Case 25C-0541) #10105 and 220178070 (TERC Case 25C-0542) #10106 Villas at Crystal Court III LLC per TERC Confession of Judgement ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Absent. UNANIMOUS MOTIN CARRIED.

No Mail or emergency business.
Public Comment-None

Board Member Van Berkum moved, seconded by Board Member Bousquet to adjourn the July 20, 2026, Board of Equalization meeting at 10:22 a.m. All in favor.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk/Secretary

Attached PDF of 2026 Protest #1 through #91

Prot #	Title/Deed Name 1	Parcel ID	2025	2026	Referee	BOE	BOE Review
1	CLIMER TRUSTEES, VERNE W /KATHRYN M	220198349	\$463,100.00	\$520,765.00	\$476,500.00	\$476,500.00	6/22/2026
2	NELSON ENGINEERING CONSTRUCTION	220132542	\$255,360.00	\$486,775.00	\$486,775.00	\$486,775.00	7/20/2026
3	ABBE, JOSEPH	220070296	\$182,625.00	\$221,490.00	\$212,760.00	\$212,760.00	7/6/2026
4	ALLISON, HARLAN L	220091404	\$222,515.00	\$224,985.00	\$224,985.00	\$224,985.00	6/22/2026
5	KROC, REVOCABLE TRUST, GEORGETTE M	220054584	\$223,305.00	\$229,765.00	\$229,765.00	\$229,765.00	6/22/2026
6	MOHNSON, SCOTT	220273744	\$222,080.00	\$226,585.00	\$175,180.00	\$175,180.00	7/6/2026
7	DAVIS, SCOTT A / ROBIN L	220177473	\$294,190.00	\$295,230.00	\$295,320.00	\$295,320.00	7/6/2026
8	HAGEMAN, KAREN J	220273941	\$392,865.00	\$509,575.00	\$444,730.00	\$444,730.00	7/6/2026
9	VALDOVINOS, JAIME / NORMA	220051941	\$251,235.00	\$283,760.00	\$278,350.00	\$278,350.00	7/6/2026
10	YANETH VALDOVINOS	220051259	\$292,940.00	\$324,310.00	\$324,310.00	\$324,310.00	7/6/2026
11	CHANG, CALVIN / ALEXA	220274455	\$360,010.00	\$368,910.00	\$368,910.00	\$368,910.00	7/6/2026
12	WILLIAM / JODY ROHDE	220005176	\$63,980.00	\$78,730.00	\$20,375.00	\$20,375.00	6/22/2026
13	SEVERIDE, MEGAN / SHANE	220064865	\$275,390.00	\$314,410.00	\$314,410.00	\$314,410.00	6/22/2026
14	BRACHT PROPERTIES, LLC	220070229	\$127,545.00	\$2,163,515.00	\$2,138,870.00	\$2,138,870.00	7/6/2026
15	SCHINZING, MATTHEW	220118655	\$372,110.00	\$417,655.00	\$357,530.00	\$357,530.00	7/6/2026
16	STRONG, RANDY L & TAMMIE L	220149321	\$360,650.00	\$433,935.00	\$379,960.00	\$379,960.00	7/6/2026
17	FAVORS PROPERTIES, LLC	220274722	\$362,095.00	\$452,760.00	\$452,760.00	\$452,760.00	7/6/2026
18	TRUONG, THANH	220070245	\$149,490.00	\$216,250.00	\$210,275.00	\$210,275.00	7/20/2026
19	JON DAVID NELSEN IRR FAMILY TRUST	220030413	\$118,635.00	\$120,360.00	\$116,870.00	\$116,870.00	7/6/2026
20	DUGGAN, THOMAS M	220046557	\$212,775.00	\$218,290.00	\$218,290.00	\$218,290.00	7/6/2026
21	CAIN, DALLAS / EVA D	220005583	\$60,745.00	\$66,970.00	\$45,440.00	\$45,440.00	7/6/2026
22	HOXSIE, DOYLE	220138230	\$145,590.00	\$166,860.00	\$166,860.00	\$166,860.00	7/6/2026
23	CROM, MICHAEL H	220094802	\$179,910.00	\$180,940.00	\$171,390.00	\$171,390.00	7/6/2026
24	HOBBIEBRUNKEN, TRUSTEE, TERREL L	220071640	\$245,690.00	\$408,930.00	\$408,930.00	\$384,705.00	7/20/2026
25	SATTERWHITE, ALVIN / BARBARA	220004021	\$31,150.00	\$45,900.00	\$45,900.00	\$45,900.00	7/6/2026
26	SATTERWHITE, ALVIN / BARBARA	220003939	\$135,570.00	\$163,940.00	\$163,940.00	\$163,940.00	7/6/2026
27	SATTERWHITE, ALVIN / BARBARA	220003769	\$12,360.00	\$27,110.00	\$27,110.00	\$27,110.00	7/6/2026
28	JANSSEN, DOUGLAS M / STACEY L	220179077	\$71,990.00	\$103,145.00	\$90,435.00	\$90,435.00	7/6/2026
29	FROEHLICH, FRANK	220071055	\$870,205.00	\$1,145,975.00	\$1,145,975.00	\$1,145,975.00	7/6/2026
30	FROEHLICH, JON	220070873	\$378,675.00	\$653,565.00	\$653,565.00	\$653,565.00	7/6/2026
31	GOMEZ, PABLO Z	220016925	\$165,895.00	\$171,190.00	\$162,490.00	\$162,490.00	7/6/2026
32	GARWOOD ENTERPRISES INC	220275042	\$0.00	\$80,270.00	\$60,360.00	\$60,360.00	7/20/2026
33	GARWOOD, TRUSTEE, BETTY & MARY	220148937	\$205,120.00	\$1,022,070.00	\$308,880.00	\$308,880.00	7/20/2026
34	GARWOOD ENTERPRISES INC	220068593	\$132,325.00	\$544,525.00	\$160,995.00	\$160,995.00	7/20/2026
35	BETTY J GARWOOD, TRUSTEE	220068240	\$42,385.00	\$241,500.00	\$62,755.00	\$62,755.00	7/20/2026
36	GRIESS, CHRISTOPHER E / LISA R	220274842	\$361,295.00	\$458,455.00	\$455,000.00	\$455,000.00	7/6/2026
37	COLLINS, BILLY B	220069913	\$55,450.00	\$75,375.00	\$74,670.00	\$74,670.00	7/6/2026
38	COLLINS, BILLY B	220071047	\$38,920.00	\$81,875.00	\$75,310.00	\$75,310.00	7/6/2026
39	COLLINS, BILLY B	220070695	\$106,110.00	\$134,445.00	\$123,060.00	\$123,060.00	7/6/2026
40	COLLINS, BILLY B	220070784	\$37,990.00	\$56,215.00	\$56,215.00	\$56,215.00	7/6/2026
41	BATES, KAREN R	220141916	\$58,600.00	\$88,740.00	\$88,740.00	\$88,740.00	7/6/2026
42	CAIN PROPERTIES, LLC	220055629	\$710,680.00	\$1,001,080.00	\$1,001,080.00	\$1,001,080.00	7/20/2026
43	J.C. ROOFING / INSULATING, INC	220043302	\$95,440.00	\$171,875.00	\$171,875.00	\$171,875.00	7/20/2026
44	WEBER, JO ANN	220027706	\$91,215.00	\$91,030.00	\$91,030.00	\$91,030.00	7/6/2026
45	WEBER, JO ANN	220042357	\$137,175.00	\$140,790.00	\$140,790.00	\$140,790.00	7/6/2026
46	WEBER, JO ANN	220142165	\$147,585.00	\$141,155.00	\$141,155.00	\$141,155.00	7/6/2026
47	VANDER KOOY PROPERTIES	220028001	\$299,095.00	\$510,580.00	\$390,705.00	\$390,705.00	7/20/2026
48	ROOST, CRAIG A	220026831	\$145,295.00	\$150,260.00	\$150,260.00	\$150,260.00	7/6/2026
49	BERGER, CHEMANE G / JASON T	220070962	\$20,510.00	\$49,840.00	\$21,965.00	\$21,965.00	7/6/2026
50	IVERS, INC.	220013020	\$414,510.00	\$622,080.00	\$622,080.00	\$622,080.00	7/20/2026
51	KINZIE, SHANE J	220019606	\$144,560.00	\$148,335.00	\$148,335.00	\$148,335.00	7/6/2026
52	HOMER, VILLAGE OF	220078289	\$12,425.00	\$27,125.00	\$27,125.00	\$27,125.00	7/20/2026
53	CHADWICK, JULIANNE / JAY A	220060002	\$346,765.00	\$448,000.00	\$448,000.00	\$448,000.00	7/6/2026
54	MIMG CLVII ARBORS SUB, LLC	220144656	\$19,141,240.00	\$20,468,145.00	\$20,468,145.00	\$20,468,145.00	7/20/2026
55	PEREZ, VICTOR	220046530	\$237,695.00	\$254,265.00	\$254,265.00	\$254,265.00	7/6/2026
56	JORICO RENTALS, LLC	220009104	\$193,340.00	\$202,675.00	\$91,665.00	\$91,665.00	7/6/2026
57	SPT VENTURES, INC.	220172609	\$428,780.00	\$473,770.00	\$416,160.00	\$416,160.00	7/20/2026
58	SOUTH SIOUX CITY, CITY OF	220056692	\$4,741,575.00	\$4,201,330.00	\$4,201,330.00	\$4,201,330.00	7/20/2026
59	BOYLE, RODNEY / ANGELIA	220077703	\$76,310.00	\$76,125.00	\$23,250.00	\$23,250.00	7/6/2026
60	SIOUXLAND NATIONAL BANK	220057397	\$1,263,260.00	\$1,562,620.00	\$1,273,670.00	\$1,273,670.00	7/20/2026
61	I CAN ENTERPRISES	220040656	\$32,715.00	\$194,460.00	\$194,460.00	\$194,460.00	7/20/2026
62	I CAN ENTERPRISES	220138141	\$288,980.00	\$389,830.00	\$352,530.00	\$352,530.00	7/20/2026
63	BALL, CHAD R	220014965	\$86,590.00	\$89,120.00	\$89,120.00	\$89,120.00	7/20/2026
64	BALL, CHAD R	220015066	\$137,015.00	\$140,775.00	\$140,775.00	\$140,775.00	7/20/2026
65	BARCLAY, CAROL R / DIANE L	220163979	\$75,875.00	\$90,405.00	\$90,405.00	\$90,405.00	7/6/2026
66	GTC, LLC A NE LIMITED LIABILITY CO	220057214	\$314,235.00	\$446,065.00	\$446,065.00	\$446,065.00	7/20/2026
67	MUFF, CARROLL P JR & SANDRA K	220118302	\$491,460.00	\$549,650.00	\$513,890.00	\$513,890.00	7/20/2026
68	SUPREME WOOD PRODUCTS, INC	220058350	\$371,540.00	\$697,415.00	\$697,415.00	\$697,415.00	7/20/2026
69	SUPREME WOOD PRODUCTS, INC.	220072515	\$61,560.00	\$69,200.00	\$0.00	\$0.00	7/20/2026
70	MEIER, RORY	220196893	\$287,655.00	\$332,345.00	\$332,345.00	\$332,345.00	7/6/2026
71	ROUSE, ALAN DEAN	220034761	\$72,355.00	\$97,355.00	\$97,355.00	\$97,355.00	7/20/2026
72	RAGER, DANNY D / LILLIAN M	220040842	\$148,325.00	\$152,535.00	\$140,910.00	\$140,910.00	7/20/2026
73	RAGER, DANNY D / LILLIAN M	220040923	\$83,605.00	\$85,750.00	\$77,435.00	\$77,435.00	7/20/2026
74	ROOST, KEVIN M	220035032	\$60,560.00	\$85,560.00	\$85,560.00	\$85,560.00	7/20/2026
75	CHERRY RIDGE LIMITED PARTNERSHIP	220027080	\$5,925,465.00	\$6,657,930.00	\$6,657,930.00	\$6,657,930.00	7/20/2026
76	CHERRY RIDGE LIMITED PARTNERSHIP	220200335	\$162,830.00	\$187,270.00	\$187,270.00	\$187,270.00	7/20/2026
77	KRISTOPHER HUNTER	220150702	\$180,275.00	\$268,570.00	\$268,570.00	\$268,570.00	7/20/2026
78	BUNDY, JILL K / ANDREW A	220273818	\$288,460.00	\$317,125.00	\$299,915.00	\$299,915.00	7/20/2026
79	BLOOMFIELD, LINDA / DANIEL	220060274	\$398,765.00	\$446,230.00	\$396,750.00	\$396,750.00	7/20/2026
80	SPONDER TRUST, JERRY / CAROLYN	220172331	\$244,375.00	\$269,930.00	\$241,405.00	\$241,405.00	7/20/2026
81	KUEHN, ARLEN W	220073570	\$39,735.00	\$58,635.00	\$12,250.00	\$12,250.00	7/20/2026
82	ENGEL, NEIL M	220136890	\$279,420.00	\$294,695.00	\$282,725.00	\$282,725.00	7/20/2026
83	MILLER, MICHAEL / LAURA	220070636	\$259,460.00	\$327,175.00	\$326,780.00	\$326,780.00	7/20/2026
84	BARNES, TONY NEILL	220015953	\$155,240.00	\$159,780.00	\$128,490.00	\$128,490.00	7/20/2026
85	BARNES, TONY N	220015252	\$119,665.00	\$123,145.00	\$117,720.00	\$117,720.00	7/20/2026
86	BARNES, TONY N	220016062	\$96,105.00	\$98,655.00	\$68,265.00	\$68,265.00	7/20/2026
87	MUFF, DAVID M & SYDNEY M	220273679	\$477,690.00	\$541,350.00	\$541,350.00	\$541,350.00	7/20/2026
88	ARENS, TODD M / ALYSSA L	220197547	\$473,260.00	\$538,650.00	\$530,700.00	\$530,700.00	7/20/2026
89	GREGORIO CHILEL CHILEL, ET AL	220046328	\$238,335.00	\$244,855.00	\$222,390.00	\$222,390.00	7/20/2026
90	ABRAHAM CORIA / YANET ARROYO LOPEZ	220027420	\$475,920.00	\$486,515.00	\$486,515.00	\$486,515.00	7/20/2026
91	BARNES, RICHARD L / TODDENE F	220031258	\$257,680.00	\$308,620.00	\$308,620.00	\$308,620.00	7/20/2026