

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**JULY 11, 2025**

The Pawnee County Board of Equalization convened in session, which was open to the public, on Friday, July 11, 2025, at 9:00 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2025 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, July 3, 2025, issue of The Pawnee Republican. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk, Rachel King & Assessor, Stephanie Kaster. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Seitz (yes), Lang (yes), Heidemann (yes).

The following protests were heard and the recommendations of the Assessor are as follows:

Protest #54 & 55, Keith Groeling, appeared, Parcel ID 670001034, land lowered from \$4,575.00 to \$3,050.00, totaling \$3,050.00. Parcel ID 670003879, land lowered from \$30,190.00 to \$20,831.00, buildings at \$126,185.00, totaling \$147,016.00.

Public Comment was held at 9:20, no public appeared.

Protest #56, 57 & 58, Mark Sunneberg Jr., did not appear, Parcel ID 670000830, land lowered from \$20,590.00 to \$6,140.00, totaling \$6,140.00. Parcel ID 670004827, land at \$10,055.00, building lowered from \$27,680.00 to \$0.00, totaling \$10,055.00. Parcel ID 670000855, land at \$28,620.00, buildings at \$285,140.00, totaling \$313,760.00.

Protest #59, 60 & 61, Julie Koeneke, appeared, Parcel ID 670000560, land lowered from \$11,760.00 to \$5,880.00, buildings at \$1,775.00, totaling \$7,655.00. Parcel ID 670000680, land lowered from \$14,605.00 to \$7,305.00, buildings at \$13,155.00 totaling \$20,460.00. Parcel ID 670003636, land at \$16,630.00, buildings at \$125,180.00, totaling \$141,810.00

Protest #62, Tony Wood, did not appear, Parcel ID 670000687, land at \$24,525.00, buildings lowered from \$14,970.00 to \$9,670.00, totaling \$34,195.00.

Protest # 63, 64 & 65, Sherri Smith, did not appear, Parcel ID 670000462, land lowered from \$11,840.00 to \$5,920.00, totaling \$5,920.00. Parcel ID 670000874, land lowered from \$15,450.00 to \$8,620.00, buildings at \$15,560.00, totaling \$24,180.00. Parcel ID 670003595 land lowered from \$42,570.00 to \$26,055.00, buildings at \$152,515.00, totaling \$178,570.00.

After further review Protest #22, Parcel ID 670001044, land at \$12,410.00, buildings lowered from \$123,185.00 to \$97,165.00, totaling \$109,575.00

Lang moved and Heidemann seconded to approve Protest #22 and #54 through 65. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Protest #66 & 67, Alan Smyth, did not appear, Parcel ID 670000500, land at \$19,425.00, buildings \$156,770.00, totaling \$176,195.00. Parcel ID 670005128, land lowered from \$10,805.00 to \$5,400.00, totaling \$5,400.00.

Protest #68 & 69, David Klepper, appeared, Parcel ID 670000069 land at \$15,975.00, buildings lowered from \$58,000.00 to \$48,020.00, totaling \$63,995.00. Parcel ID 670001362, land lowered from \$35,220.00 to \$17,610.00, buildings at \$355.00, totaling \$17,965.00.

Protest #70, 71 & 72, Joseph Sharpe, appeared, Parcel ID 670000229, land at \$2,830.00, totaling \$2,830.00. Parcel ID 670000928, land at \$11,585.00, buildings at \$51,810.00 totaling \$63,395.00. Parcel ID 670001441, land at \$214,110.00, totaling \$214,110.00.

Protest # 73, 74, 75, 76, 77 & 78, JAG Rentals LLC, Robert Schafer, appeared, Parcel ID 670004087, land at \$ 210,295.00, totaling \$210,295.00. Parcel ID 670003929, land at \$447,585.00, buildings lowered from \$ 200.00 to \$0.00, totaling \$ 447,585.00. Parcel ID 670003412, land at \$217,430.00, totaling \$217,430.00. Parcel ID 670003404, land at \$210,520.00, totaling \$ 210.520. Parcel ID 670002314, land lowered from \$530,900.00 to \$521,635.00, buildings at \$21,375.00, totaling \$543,010.00. Parcel ID 670003402, land at \$570,615.00, buildings at \$97,565.00, totaling \$668,180.00.

Protest # 79 & 80, Christopher Gottula, did not appear, Parcel ID 670002854, land at 60,500.00, buildings lowered from \$12,240.00 to \$10,930.00, totaling \$71,430.00. Parcel ID 670002452, land at \$459,765.00, buildings \$114,125.0, totaling \$573,890.00.

Protest #81, Karen Harlow, appeared, Parcel ID 670000770, land at \$20,480.00, buildings at \$55,930.00, totaling \$76,410.00.

Protest # 82, 83 & 84, Donald Albers, did not appear, Parcel ID 670002241, land at \$474,625.00, totaling \$474,625.00. Parcel ID 670003836, land at \$785,875.00, buildings at \$139,435.00, totaling \$925,330.000. Parcel ID 670003837, land at \$811,060.00, buildings at \$11,070.00, totaling \$822,130.00.

Protest #85, Marvis Clark, appeared, Parcel ID 670003021, land at \$27,855.00, buildings lowered from \$45,365.00 to \$28,045.00, totaling \$55,900.00.

Protest #86, 87 & 88, Jerry Vrtiska, appeared, Parcel ID 670003042, land at \$423,560.00, buildings lowered from \$56,640.00 to \$52,905.00, totaling \$476,465.00. Parcel ID 670001736, land at \$258,820.00, totaling \$258,820.00. Parcel ID 670005029 IOLL, buildings at \$197,530.00, totaling \$197,530.00.

Protest # 89, 90, 91 & 92, Bradley Spier, did not appear, Parcel ID 670000844, land lowered from \$38,535.00 to \$19,270.00, totaling \$19,270.00. Parcel ID 670000841, land lowered from \$38,865.00 to \$19,270.00, buildings at \$330.00, totaling \$19,600.00. Parcel ID 670000843, land lowered from \$26,020.00 to \$13,010.00, totaling \$13,010.00. Parcel ID 670000826, land lowered from \$26,020.00 to \$13,010.00, totaling \$13,010.00.

Protest # 93, William Mitchell, did not appear, Parcel ID 670004078, land at \$8,820.00, buildings at \$27,480.00, totaling \$36,300.00.

Protest #94, Terry Miller, appeared, Parcel ID 670003329, land at \$190,795.00, totaling \$190,795.00.

Protest #95, 96, 97 & 98, Melissa Freeman, appeared, Parcel ID 670003811, land at \$5,665.00, buildings at \$23,65.00, totaling \$29,330.00. Parcel ID 670004987, land at \$451,805.00, totaling \$451,805.00. Parcel ID 670000190, land at \$2,615.00, buildings at \$75,845.00, totaling \$78,460.00. Parcel ID 670003808, land at \$5,665.00, buildings at \$137,280.00, totaling \$146,605.00.

Protest #99 & 100 Milan Tomek, appeared, Parcel ID 670003910, land at \$403,205.00, totaling \$403,205.00. Parcel ID 670003032, land at \$18,370.00, buildings lowered from \$63,985.00 to \$57,880.00, totaling \$76,250.00.

Protest #101, 102, 103 & 104, John DeFreece (LIJAHU LLC), appeared, Parcel ID 670000720, land at \$7,070.00, buildings at \$95,730.00, totaling \$102,800.00. Parcel ID 670004033, land at \$1,120.00, buildings lowered from \$100,585.00 to \$85,495.00, totaling \$86,615.00. Parcel ID 670005071, land lowered from \$2,220.00 to \$1,110.00, buildings at \$8,950.00, totaling \$10,060.00. Parcel ID 670000592, land at \$5,585.00, buildings at \$38,280.00, totaling \$43,865.00.

Protest #105, 106, 107, 108, 109 & 110, Gregg Clement, appeared, Parcel ID 6700002056, land at \$414,170.00, buildings at \$375.00, totaling \$414,545.00. Parcel ID 6700003463, land at \$207,680.00, buildings at \$975.00 totaling \$208,655.00. Parcel ID 6700001751, land at \$29,705.00, buildings at \$5,605.00, totaling \$35,310.00. Parcel ID 670000085, land at \$604,365.00, totaling \$604,365.00. Parcel ID 6700002015, land at \$205,880.00, totaling \$250,880.00. Parcel ID 6700002057, land at \$90,270.00, totaling \$90,270.00.

Protest #111, Mark Tomek, appeared, Parcel ID 670002412, land at \$105,000, totaling \$105,000.00.

Protest #112, Peter Binder, appeared, Parcel ID 670000935, land at \$8,915.00, buildings at \$114,935.00, totaling \$123,850.00.

Protest #113, 114, 115, 116 & 117, Charles Binder, appeared, Parcel ID 670003615, land at \$12,340.00, buildings lowered from \$57,430.00 to \$51,560.00, totaling \$63,900.00. Parcel ID 6700000916, land at \$5,665.00, buildings lowered from \$27,895.00 to \$23,580.00, totaling \$29,245.00. Parcel ID 670003455, land lowered from \$615.00 to \$295.00, totaling \$295.00. Parcel ID 670003440, land at \$3,560.00, totaling \$3,560.00. Parcel ID 670000060, land lowered from \$10,975.00 to \$7,320.00, totaling \$7,320.00.

Protest #118, Samantha Plock, appeared, Parcel ID 670000541, land at \$16,650.00, buildings at \$35,690.00, totaling \$52,340.00.

Protest #119, Johnnie & Janet Vetrovsky, appeared, Parcel ID 670003748, land at \$13,010.00, buildings at \$63,215.00, totaling \$76,225.00.

Protest #120, Gregory Hobday, appeared by phone, Parcel ID 670001880, land lowered from \$236,950.00 to \$221,280.00, buildings at \$226,600.00, totaling \$447,880.00.

Lang moved and Heidemann seconded to approve the Assessor's recommendations on Protest #66 through Protest 120.

Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 5:12 p.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk