

Deuel County Board of Equalization
July 20, 2026

The Deuel County Board of Commissioners met as the Board of Equalization on the above date at 8:30 a.m. with the following officials present; Commissioner Jim Reichman, Commissioner Bill Klingman (arriving at 8:35 a.m.), Commissioner Jean Timm, County Attorney Jon Stellar (arriving at 9:30 a.m.), County Assessor Michele Bartlett and Clerk Tammy Sherman. Others present: Colette Chiesa (via Zoom), Margo Wilder (via Zoom), Phillip Bartle, Zackory Ringer, Montana Ringer, Stephanie Winemiller, Allison Rauch, Jeff Nitzel, Steve Fischer, Vanessa Bartlett, Kristian Fusiler and Josh Deines. Notice of this meeting was published in the Chappell Register July 9, 2026, and July 16, 2026. The notice of meeting was also posted on the county website www.deuelcountyne.gov on or before July 9, 2026.

A motion was made by Commissioner Timm, seconded by Commissioner Reichman to open the public hearing for real and personal property valuation protests @ 8:32 a.m. Timm, aye, Klingman, absent, Reichman, aye. Motion passed.

The 2026 protests were heard as follows:

Protest #2026-01 ID0001217.00, Colette M. Chiesa, landowner present via Zoom. NE/4 Sec. 4-14-46. Chiesa requested the value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor's recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value.

Protest #2026-02 ID0001209.00, Colette M. Chiesa, landowner present via Zoom. SE/4 Sec. 1-14-46. Chiesa requested the value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor's recommendation, the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value.

Protest #2026-03 ID0001219.00, Colette M. Chiesa, landowner present via Zoom. SE/4 Sec. 4-14-46. Chiesa requested the value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor's recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value.

Protest #2026-04 ID0001187.00, Margo Wilder, landowner present via Zoom. NW/4 Sec. 30-14-45. Wilder requested the value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor's recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value.

Protest #2026-05 ID0000313.00, Jay Ranchod LLC, represented by Peter J. McLaughlin. Landowner/Representative not present. Tract in SE/4 SW/4 & E HWY ROW 31-13-41, Big Springs Annex. McLaughlin is requesting the value reassessed based on the recent sale of the property to his client for \$875,000 based on the condition of the building. Assessor's recommendation: no change in land value, no change in site improvements, change the motel condition from good to average and the depreciation from 42.3% to 76.7%.

Protest #2026-06 ID0000522.00, Phillip Bartle, landowner present. N/2 & all of the S/2 S/2 lying east of Hwy NE 27; Sec 31-13-43. Bartle requested the value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor's recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value.

Protest #2026-07 ID0002048.00, Connie Wolf, landowner not present. Lot 7 & W 42' of Lot 8, Blk 9 Original Town Chappell. Wolf requested value of buildings be reduced to \$27,260 due to the

basement caving in and the house is unlivable. Assessor's recommendation: an inspection of the house was done on 6/30/2026; recommendation is to adjust the value of the home to \$13,585.00 due to the extremely poor condition and the basement caving in creating a structural hazard. The home is unlivable in the current condition.

Protest #2026-08 ID 0002352.00, Zackory & Montana Ringer, landowners present. Lot 11 & 12, Blk 38, Wertz & Peterson addition to Chappell. Ringers request; based on certified bank appraisal our home is only worth \$205,000. Based on Nebraska revised statute 77-201, real property can only be taxed at 100% market value, based on the assessed value it is currently 50% over actual market value based off our certified appraisal document. Assessor's recommendation: home – Mr. Ringer refused the requested interior and exterior inspection. Because an inspection was denied, my office was unable to verify the properties condition, thereby denying the Board the data necessary to grant relief. As a result, no recommendations will be given based on that part. However, the Department of Revenue suggests the following changes should be made to the home because of the low-quality build and low-quality materials. Change the quality from 3 (average) to 2 (fair), change the foundation concrete walls to treated wood basement walls and add 12% physical depreciation.

Motion by Commissioner Timm, seconded by Commissioner Klingman to close the Board of Equalization hearing at 9:25 a.m. Klingman, aye, Timm, aye, Reichman aye. Motion carried.

A discussion was held regarding the determination of the recommendations. Final decisions will be made by the Board of Equalization during its regular meeting on July 21, 2026, at 8:35 a.m.

There being no further business for the Board of Equalization at 10:25 a.m. a motion by Commissioner Reichman, seconded by Commissioner Klingman. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

Attest: _____
Tammy Sherman, Clerk