

BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 20, 2026

ALBION, NEBRASKA

Brian J. Yosten, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 20, 2026, at 10:02 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Yosten, second by Commissioner Niewohner to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Brian J Yosten and Matt Niewohner. Commissioner Jon Lindgren was absent.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 8, 2026, through July 24, 2026, and to recess/reconvene as needed through July 24, 2026. The convened meeting was open to the public. Chairman Yosten noted that the Open Meeting Laws are posted and available to the public.

Notice of the meeting was posted on the Boone County Website-Public Notices, in the Courthouse north entrance, and at the Albion Post Office; and published in the Albion News/Boone County Tribune and Petersburg Press on July 1, 2026.

The Board of Equalization was scheduled to hear twenty property valuation protests that were filed with Form 422 at 10:00 A.M. on July 20, 2026.

Protest No. 422-11 was for Parcel No. 55340.00- FR SW ¼ 5-18-7 Boone County, Nebraska, Darwin Zenter. Darwin Zentner did not appear for the protesting hearing. Lueken explained that he was trying to schedule a time to go measure the property.

Protest No. 422-12 was for Parcel No. 4494.03- Sublot B Lot 1, Block A, Loken Subdivision- 2010 Replate of Lot 1, Albion, Boone County, Nebraska, Travis Weber. Travis Weber appeared and discussed the submitted form along with market value and building conditions.

Protest No. 422-13 was for Parcel No. 8267.00- FR NW ¼ 25-22-7 Boone County, Nebraska, Corey and Tina Stokes. Corey and Tina Stokes appeared and discussed the submitted form along with discussing that the building is wood frame not metal frame as indicated on the appraisal card.

Protest No. 422-14 was for Parcel No. 8295.00- Lot 1, Block A, 1981 Replat, Petersburg, Nebraska, Corey and Tina Stokes. Corey and Tina Stokes appeared and discussed the submitted form along with discussing age of different property improvements.

Protest No. 422-15 was for Parcel No. 8268.00- FR NW ¼ 25-22-7 Boone County, Nebraska, Corey and Tina Stokes. Corey and Tina Stokes appeared and discussed the submitted form along with discussing property conditions.

Protest No. 422-16 was for Parcel No. 8269.00- FR NW ¼ 25-22-7 Boone County, Nebraska, Corey and Tina Stokes. Corey and Tina Stokes appeared and discussed the submitted form along with discussing the age of property improvements and stated that there are no radiant space heaters.

Protest No. 422-17 was for Parcel No. 51045.00- W ½ 6-18-6 Boone County, Nebraska, John Roan. John Roan did not appear. Lueken and the Board reviewed the submitted form and news articles.

Protest No. 422-18 was for Parcel No. 55910.00- NW ¼ 13-18-7 Boone County, Nebraska, John Roan. John Roan did not appear. Lueken and the Board reviewed the submitted form and news articles.

Protest No. 422-19 was for Parcel No. 39880.00- FR 31-22-8 Boone County, Nebraska, Platte Center West, LLC. Philip Zegers, Representative, appeared to discuss the submitted form and nearby properties that have lower price per square footage and that the property has not been used in two years.

Protest No. 422-20 was for Parcel No. 35835.00- E ½ SW ¼ 12-21-6 Boone County, Nebraska, Rodney Nelson. Rodney Nelson did appear to discuss the submitted form and dryland/shelterbelt acreage count change.

Protest No. 422-21 was for Parcel No. 6092.00- Lot 8, Block 10, Original Town, Cedar Rapids, Nebraska, Todd Schilousky. Todd Schilousky did not appear. Lueken and the Board reviewed the submitted form and supporting documents.

Protest No. 422-22 was for Parcel No. 8178.00- Block 1, Peters Second Addition, Nebraska, Mick Manley. Jane Bennett, Representative, appeared to discuss the submitted form and property conditions.

Protest No. 422-23 was for Parcel No. 27070.00- Lot 1-3, Block 1, Country Touch Addition, Nebraska, Joel and Sherry Haber. Joel and Sherry Haber did appear to discuss the submitted form and comparable properties.

Protest No. 422-24 was for Parcel No. 55605.00- FR N ½ NE ¼ 8-18-7, Boone County, Nebraska, Steven Mogensen. Steven Mogensen did appear to discuss the submitted form.

Protest No. 422-25 was for Parcel No. 55600.00- FR NE 1/4, FR E ½ NW 1/4 8-18-7, Boone County, Nebraska, Steven Mogensen/ ASM Land LLC. Steven Mogensen did appear to discuss the submitted form.

Protest No. 422-26 was for Parcel No. 6047.00- Lot 1, Block 7, Original Town, Cedar Rapids, Nebraska, Steven Mogensen. Steven Mogensen did appear to discuss the submitted form.

Protest No. 422-27 was for Parcel No. 6086.00- Lot 1 and FR Lot 2, Block 10, Original Town, Cedar Rapids, Nebraska, Steven Mogensen. Steven Mogensen did appear to discuss the submitted form.

Protest No. 422-28 was for Parcel No. 4097.02- Tract 1 & Tract 3 of Lot 1, Mel Andrews Addition, Albion, Nebraska, RCH Enterprises LLC. Randall Hedlund did not appear. Lueken and the Board reviewed the submitted form.

Protest No. 422-29 was for Parcel No. 4335.00- FR SW ¼ SE ¼ 21-20-6, Boone County, Nebraska, 811 South Eleventh Street, LLC. Sy Salman Naumani did not appear. Lueken and the Board reviewed the submitted form.

Protest No. 422-4 was for Parcel No. 4097.03- Lot 2, Mel Andrews Addition, Albion, Nebraska, EKHoldings LLC. Edmond Knott did appear to discuss the submitted form and supporting documents.

No decisions were made at the protest hearings.

Chairman Yosten declared the Boone County Board of Equalization recessed at 12:45 A.M., to Friday, July 24, 2026.

Kate Noble,
Boone County Clerk

ATTEST:

APPROVED:

Kate Noble, Boone County Clerk

Brian J. Yosten, Chairman