

SUBMIT TO:

SARPY COUNTY CLERK
1210 GOLDEN GATE DR #1250
PAPILLION NE 68046

**Property Valuation Protest
FORM 422**

Read Instructions on reverse side

PROTEST #

2017- 223

Date Filed

6/27/17

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST		PROTESTED VALUATION 2017	REQUESTED VALUATION
Name <i>Edward R & Marcella L. Kaczmarek</i>		Land \$ <i>18,894</i>	Land \$ <i>18,894⁰⁰</i>
Mailing Address <i>2139 So 48th Ave</i>		Building \$ <i>181,106</i>	Building \$ <i>146,106⁰⁰</i>
City, Town, or Post Office State Zip Code <i>Omaha Ne 68063220</i>		Outbuildings \$	Outbuildings \$
Parcel Number REQUIRED <i>010610278</i>	Telephone Number <i>(402) 598-4211</i>	Total Land and Buildings \$ <i>200,00⁰⁰</i>	Total Land and Buildings \$ <i>165,000⁰⁰</i>
Contact Email <i>ed11ord@cox.net</i>			
Real Property Legal Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description: <i>02503 Kibbon Dr Tax Lot 19A8 15-14-13</i>			
Reasons for requested valuation change: <i>NO Bus line, NO Dishwasher or garbage Disposal, green & Pink Tiles in Bathrooms, Halls need to be Redone, Run 15 to vacancy</i>			

Check here if you **DO NOT** wish to attend your protest hearing with a Referee. Protest will still be given complete consideration.

Check here if you **DO NOT** wish to have ASSESSOR'S APPRAISER present at your protest hearing with a Referee.

SIGN

HERE ▶

Ed Kaczmarek
Signature of Person Filing Protest

6-27-17
Date

*****FOR OFFICE USE ONLY*****

Referee's Recommendation

1 CONCUR with the Assessor's current valuation – NO CHANGE	Land
2 Recommend ADJUSTMENT (be specific)	\$ <i>18,894</i>
COMMENTS MUST BE PROVIDED and \$ VALUES FILLED IN:	Building
<i>USING ACTUAL RENTS OF \$500 - \$550/MO</i>	\$ <i>158,106</i>
<i>& KEEPING OTHER FIGURES THE SAME.</i>	Outbuildings
<i>AN ASSESSMENT OF \$ 177,000 APPEARS REASONABLE.</i>	\$
	Total Land & Buildings
	\$ <i>177,000</i>
Pursuant to §77-1502.01, I am appointed to act as a Referee by the county Board of Equalization. This opinion of value may not meet the minimum standards contained in the Uniform Standards of Professional Appraisal Practice and is not governed by the Real Property Appraiser Act.	
Signature: <i>[Signature]</i>	Date: <i>7-18-17</i>

The Assessor has certified to the County Board of Equalization that the property record file, which substantiates the calculation of the protest is maintained in the Assessor's office in electronic or paper form.



INSTRUCTIONS
PAGE 2

***Before proceeding with this protest we recommend that you contact the Sarpy County Assessor's office to discuss the valuation changes. The Assessor's phone number is 402-593-2122 and their office is located in the Administration wing on the 2nd floor.**

WHERE TO FILE: Each year, the Sarpy County Board of Equalization provides property owners the opportunity to protest the valuations placed on their property and present evidence to support their claim. This form may be used to protest the valuation assessed on real property.

The change of valuation notice you received from the Assessor's office contains legal information you will need to fill out Form 422. This form must properly identify the LEGAL DESCRIPTION and the PARCEL NUMBER of the property valuation you are protesting. The CURRENT VALUATION is the ASSESSMENT for the current year listed on the change of valuation notice. State in writing your requested valuation and the basis (reason for the protest) for such a proposed valuation. (If additional space is needed, attach the additional information to this form).

EACH property/parcel being protested MUST have a SEPARATE protest form. Two properties CANNOT be listed on the same form. MAKE SURE to include the MAILING address on the form, all correspondence will be sent to the address provided.

When completed this form must be filed with the County Board of Equalization at the office of the County Clerk in the county where the property is located. **The protest must be signed, dated and filed between June 1 and June 30 by delivery or postmarked on or before June 30.**

If you wish to file a protest by mail:
County Clerk's Office
1210 Golden Gate Drive #1250
Papillion NE 68046

You may also hand deliver your protest to our office at 1210 Golden Gate Drive, Papillion. We are in the East Administration wing on the main level.

SPECIAL FILING PROVISIONS: If a filing deadline falls on a weekend or holiday, the filing deadline is extended to the next business day.

If this protest is transmitted to the County Board of Equalization through the United States mail, the protest is considered filed on the date of the postmark. If this protest is transmitted through the United States mail and either registered or certified, the date of registration or certification shall be deemed the postmarked date.

DISMISSAL: The protest may be dismissed if you fail to describe the property with a protested value or state a reason for the protest.

The Sarpy County Clerk's office has hired licensed appraisers to act as referees. You will be notified of your referee hearing by postcard. The Referees have the authority to:

- Recommend an adjustment (higher OR lower based upon the evidence presented).
- Recommend upholding the valuation as set by the County Assessor.
- Request an inspection of the property.

You will need to provide evidence for consideration by the referee at your hearing. All documentation provided to the Board of Equalization as evidence becomes public record. This includes photographs, which then become the property of Sarpy County.

Your attendance at this hearing is recommended but NOT required. Your protest will still be given complete consideration if you are unable to attend.

You can view your referee hearing time and/or the referee's recommendation (after hearings are completed) at www.sarpy.com/boe under protest lookup. You must have your PARCEL number to access this information.

NOTICE: Referee recommendations are not FINAL. The Sarpy County Board of Equalization will meet to review the referees' recommendations, discuss, and set property values. The County Clerk shall notify you by August 2 of the County Board of Equalization's decision on the protest. Notification will be mailed to property owners within 7 days of the meeting. The report of the County Board of Equalization's decision is available at the office of the County Clerk.

NEXT LEVEL OF APPEAL: If a property owner is not satisfied with the action taken by the Sarpy County Board of Equalization, an appeal may then be made to the State of Nebraska's Tax Equalization and Review Commission (TERC). Forms can be obtained by calling their office at 402-471-2842 or visit their website at www.terc.ne.gov. To appeal to the Tax Equalization and Review Commission, you must have filed a protest with the Sarpy County Board of Equalization between June 1 and June 30.

For additional information, please visit our website at www.sarpy.com/boe or call 402-593-4433 or 402-593-2114.

MARKET AREA SALES REPORT
 VAL GROUP 25 - RES\MULTI-FAMILY
 10/01/2013 TO 09/30/2016

ADDRESS	LEGAL	PARCEL	OCC	TOTAL SF	SALE DATE	SALE PRICE	#PCLS
00205 N MCKENNA A	LOTS 12-16 BLOCK 8 GRETNA	010319433	352	2,484	01/13/2014	121,500	1
504-604 CORDES DR	LOTS 143, 144, 145B & 149 GREEN	010419233	352	24,276	12/16/2015	1,380,000	1
00302 S MADISON S	LOT 1 FORREST ADDITION	011591147	352	2,968	08/25/2014	170,000	1
01425 GRANDVIEW A	LOT 24B1 HUNTINGTON PARK REPLAT	011343168	352	5,774	10/04/2013	335,000	1
01425 GRANDVIEW A	LOT 24B1 HUNTINGTON PARK REPLAT	011343168	352	5,774	10/03/2013	335,000	1
01507 GOLD COAST	LOTS 25B, 26, 27, 28, & 29B HUNT	010748695	451	36,421	07/01/2016	1,917,000	1
01802 CHANDLER RD	LOTS 8-16 INCL BLOCK 3, EX PT FO	010507132	352	4,600	03/18/2016	150,000	1
3510-3518 GERTRUD	LOTS 207, 208 & 209 CHANDLER ACR	010357238	352	17,640	05/31/2016	800,000	1
3416-3422 GERTRUD	LOTS 210, 211, 212 & W15' LOT 21	010357270	352	18,720	01/21/2014	725,000	1
6910-6912 S 39TH	LOT 2 BLOCK 6 VALLEY VIEW	010371095	352	3,480	10/08/2013	169,000	1
6918-6920 S 39TH	LOT 4 BLOCK 6 VALLEY VIEW	010371117	352	3,360	08/18/2014	155,500	1
6918-6920 S 39TH	LOT 4 BLOCK 6 VALLEY VIEW	010371117	352	3,360	07/08/2016	170,000	1
4862-4866 ROBIN D	W 58' OF LOT 6, ALL OF LOT 7 & E	010598529	352	2,584	10/03/2014	175,900	1
4868-4872 ROBIN D	W 64' OF LOT 8 & ALL OF LOT 9 SO	010598707	352	2,514	10/09/2015	170,000	1
908-912 KASPER ST	LOT 1 BELLEVUE BUSINESS PARK REP	011233621	352	74,586	10/14/2015	4,100,000	1
02105 E CHILDS RD	LOTS 13A2, 13C, 13D, 13E, 14B, 1	010511083	352	160,537	01/01/2015	9,312,500	1
1101-1124 TANGLEW	LOTS 237A1A1, 237C, 237D, 237E,	010980970	352	453,807	01/13/2015	25,437,793	2
1015-1021 FAIRFAX	LOTS 20-25 BIRCHCREST	010428984	352	37,557	02/21/2014	1,685,000	1
00302-312 & 402-4	LOT 3 CLERMONT COURT	010445692	352	51,426	03/02/2015	2,750,000	1
1511-1706 THOMAS	LOTS 13 & 57-64 CRESTAIRE ADDITI	010463771	352	53,416	07/13/2015	1,650,000	1
1402-1510 BUCK DR	TAX LOT 2A2A 35-14-13 (9.28 AC)	010464565	352	167,101	08/01/2016	7,400,000	1
01810 MAIN ST	LOT 11 BLOCK 101 BELLEVUE & VAC	010470506	352	4,800	04/20/2015	105,000	1
02220 WAYNE ST	LOTS 7 & 8 BLOCK 269 BELLEVUE &	010611126	352	4,950	11/27/2013	205,000	1
01106 GRENOBLE DR	LOTS 1 & 2 NORMANDY HILLS REPLAT	011276509	352	101,606	06/20/2014	3,450,000	1

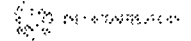
NUMBER SALES 24

SALELIST
 06/12/2017
 SARPY COUNTY ASSESSOR

SARPY COUNTY ASSESSOR'S OFFICE



Real Property Record Card



Data Provided By: DAN PITTMAN County Assessor. Printed on 06/27/2017 at 03:43:10P

Parcel Information		Ownership Information	
Parcel Number	010610278	Current Owner	EDWARD R & MARCELLA L KACZMAREK
Map Number	2961-15-4-00000-000-0044		TRUSTEES
Situs	2503 KIBBON DR	Address	2139 S 48TH AVE
Legal	TAX LOT 19A8 15-14-13	City ST. Zip	OMAHA NE 68106-
		Cadastral #	0005-0006

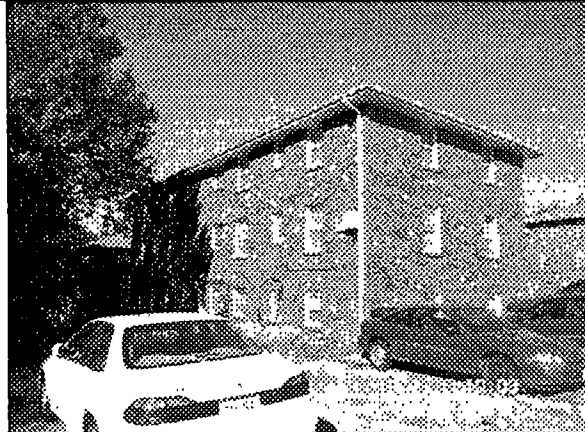
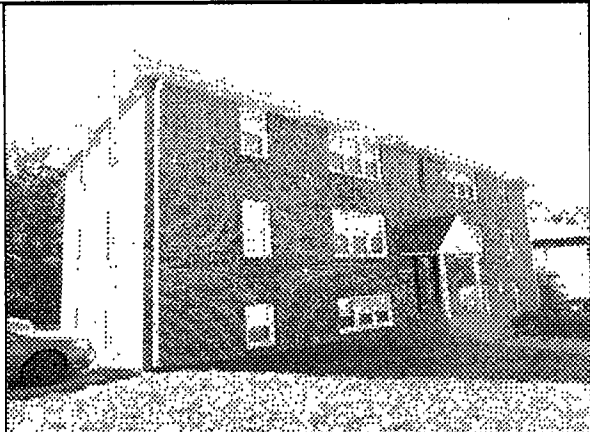
Current Valuation		Assessment Data		Property Classification	
Land Value	18,894	District/TIF Fund	10003	Status	01 Improved
Impr. Value	181,106	School Base	28-0001 OMAHA SCHO	Use	02 Multi-Family
Outbuildings		Affiliated Code		Zoning	02 Multi-Family
Total Value	200,000	Neighborhood	MR150	Location	01 Urban
Exemptions		Greenbelt Area		City Size	03 12,001-100,000
Taxable Value	200,000	Greenbelt Loss		Lot Size	02 10,000-20,000 sq. ft.

Sales History				Multiple Owner Information	
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name
03/23/2017	2017-09065	EDWARD R & MARCELLA L KAC			
05/18/2001	2001-23815	TERRANCE J HYNES	355,000		

Boe Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
752	2016	KACZMAREK/EDWARD R &	APEAL REJEC				
655	2012	KACZMAREK/EDWARD R &	BOARD VALUE				

Assessment Milestones								
Year	Description	Class	Ex Code	Land	Impr.	Outldg.	Total	Taxable
2017	ABSTRACT	2000		18,894	181,106		200,000	200,000
2016	CTL	2000		18,894	161,356		180,250	180,250
2016	BOE	2000		18,894	161,356		180,250	180,250
2016	ABSTRACT	2000		18,894	161,356		180,250	180,250
2015	CTL	2000		18,894	156,106		175,000	175,000

Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outldg.	Total	Exempt	Taxable	Taxes
2016	EDWARD R & MARCELLA L	18,894	161,356		180,250		180,250	4,014.54
2015	EDWARD R & MARCELLA L	18,894	156,106		175,000		175,000	3,866.16
2014	EDWARD R & MARCELLA L	18,894	156,106		175,000		175,000	3,835.42
2013	EDWARD R & MARCELLA L	18,894	156,106		175,000		175,000	3,833.94
2012	EDWARD R & MARCELLA L	18,894	156,106		175,000		175,000	3,731.06
2011	EDWARD R & MARCELLA L	18,894	163,606		182,500		182,500	3,892.10
2010	EDWARD R & MARCELLA L	18,894	163,606		182,500		182,500	3,886.56
2009	EDWARD R & MARCELLA L	18,894	163,606		182,500		182,500	3,882.04
2008	EDWARD R & MARCELLA L	18,894	163,606		182,500		182,500	3,753.18
2007	EDWARD R & MARCELLA L	18,894	147,106		166,000		166,000	3,470.24



SARPY COUNTY ASSESSOR'S OFFICE
COMMERCIAL DATA SHEET

Date of Print: 06/27/2017
Inspected By: TE Inspection Date: 04/25/2016

Record: 1 of: 1
Roll Year: 2017

Parcel ID # : 010610278 Map # : 2961-15-4-00000-000-0044

KACZMAREK/EDWARD R & MARCELLA L Business Name : MARCEDE PLACE
TRUSTEES Situs : 02503 KIBBON DR
2139 S 48TH AVE Legal :
OMAHA NE 68106-

LOT INFORMATION

Neighborhood : MR150 MULTI RES@1.50/SQFT	Value Method: SF
Lot Width : 12,596	# of Units : 12596
Lot Depth : 1	Unit Value : 1.50
Topography : EK Amenities	Adjustments :
Street Access : EXCESS LAND Factor :	Lot Value : 18,894
Utilities : VACANT LOT Factor :	

COST APPROACH DATA - Values By Marshall & Swift

Appraisal Zone : 2017 Manual Date : 06/16 Cost Factor : 1

Total Number of Buildings : 1	Total Number of Sections : 1	
Total Area.....		5,880
Total Building Replacement Cost New.....		\$409,601
Total Refinement Replacement Cost New.....		\$5,423
Total Replacement Cost New.....		\$415,024
Total Accrued Depreciation.....	70%	(\$290,517)
Total Replacement Cost New Less Physical and Functional Depreciation.....		\$124,507
Economic Depreciation for Neighborhood MR15.....		
Total Replacement Cost New Less Depreciation.....		\$124,507
Total Lump Sums.....		\$0
Total Land Value.....		\$18,894
FINAL ESTIMATE OF VALUE USING THE COST APPROACH.....		\$143,401
Value per Unit.....		\$23,900.17
Value per Square Foot.....		\$24.39

VALUATION SUMMARY

Estimate of Value (Using Cost Approach)	\$143,401
Estimate of Value (Using Income Approach)	\$200,330

FINAL ESTIMATE

Improvement Value	\$181,106
Land Value	\$18,894
FINAL ESTIMATE OF VALUE	\$200,000

Current Total Assessed Value for Parcel # 010610278	\$200,000
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SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - REFINEMENTS COST DATA
 Date of Print: 06/27/2017

Parcel ID # : 010610278

Map # : 2961-15-4-00000-000-0044

KACZMAREK/EDWARD R & MARCELLA L
 TRUSTEES
 2139 S 48TH AVE
 OMAHA NE 68106-

Business Name : MARCEDE PLACE
 Situs : 02503 KIBBON DR
 Legal :

Appraisal Zone: 2017 Manual Date: 06/16 Cost Factor: 1

Bldg #	Code	Description	Year	# Units	\$/Unit	RCN	Depr %	Value
1	RPO	PORCH, ROOFED		40	23.91	956	70%	287
1	ASP	ASPHALT SF		2,279	1.96	4,467	70%	1,340

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - INCOME ANALYSIS DATA
 Date of Print: 06/27/2017

Parcel ID # : 010610278

Map # : 2961-15-4-00000-000-0044

KACZMAREK/EDWARD R & MARCELLA L
 TRUSTEES
 2139 S 48TH AVE
 OMAHA NE 68106-

Business Name : MARCEDE PLACE
 Situs : 02503 KIBBON DR
 Legal :

Potential Gross Income	Contract	Market
Vacancy & Collection Loss:	5.00%	2,172
Effective Income :		41,268

Operating Expenses	Contract	Market
Management :		
Utilities :	50.00%	20,634
Maintenance :		
Insurance :		
Reserves for Replacement :		
Total Expenses :	50.00%	20,634
Net Operating Income :		20,634

Tax Rate :	
Capitalization Rate :	10.30%
Income Approach Value :	200,330

Income Source Table :		Units	Mrkt/Unit	Market
Source	Source Description			
35222	2 BDRM 950 SF	4	620.00	29,760
35222	2 BDRM 880 SF	2	570.00	13,680

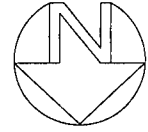
SKETCH/AREA TABLE ADDENDUM

Parcel No 010610278BCM

File No 5/2/16

SUBJECT	Property Address 2503 KIBBON DR	
	City BELLEVUE	State Zip
	Owner MARCEDE PLACE	
	Client	Client Address TAX LOT 19A8 15-14-13
	Appraiser Name	

ASPHALT PARKING 2279 SQFT



70.0'

YEAR BUILT 1961

3 STORY

APARTMENT

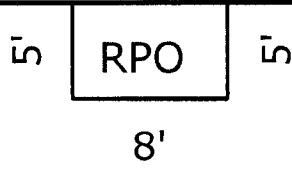
CLASS D

BRICK WALLS

HVAC STY HGHT 9'

6-2 BEDROOM APTS

28.0'



Scale: 1" = 15'

AREA CALCULATIONS	AREA CALCULATIONS SUMMARY						Comment Table 1	
	Code	Description	Factor	Net Size	Perimeter	Net Totals		
	GBA1	APARTMENT	1.00	1960.00	196.0	1960.00		
	GBA2	APARTMENT	1.00	1960.00	196.0	1960.00		
	GBA3	APARTMENT	1.00	1960.00	196.0	1960.00		
RPO	SLAB W/ROOF	1.00	40.00	26.0	40.00			
Net BUILDING Area (rounded w/ factors)						5880	Comment Table 2	Comment Table 3