

July 22, 2025

Johnson County Board of Equalization

The Johnson County Board of Equalization met in regular session on Tuesday July 22, 2025. Johnson County Commissioners present were, David Borrenpohl District 1, Tim Weber District 2, Les Agena District 3.

Notice of the Johnson County Commissioner's meeting was sent to each post office in Johnson County. It was posted in the Johnson County Courthouse, posted on the Johnson County Website at johnsoncounty.ne.gov and was sent to the Tecumseh Chieftain on Thursday July 18, 2025.

Kathleen M. Nieveen County Clerk is recording the minutes.

County Assessor Terry Keebler was present.

Chairman Weber declared the meeting open at 8:30 A.M.

Chairman Weber acknowledged that the open meetings act was posted by the entrance of the Johnson County Board Room.

A motion was made by Borrenpohl and was seconded Agena to approve the agenda. Yeas: Agena, Borrenpohl, Weber, Nays: none motion carried.

A motion was made by Borrenpohl and was seconded by Agena to approve the minutes from July 8, 2025. Yeas: Agena, Borrenpohl, Weber, Nays; none motion carried.

The board reviewed the protest that was filed. A motion was made by Borrenpohl and was seconded by Agena to accept and approve the recommendations from the County Assessor. Yeas: Agena, Borrenpohl, Weber, Nays; none motion carried.

The following is a list of protests that were filed and the decisions of the County Board.

25-01 #490008615 Elissa Grendahl the County Assessor and Deputy had inspected the property on 7/3/25 with Clarence present. After the inspection and protest hearing, the recommendation is to change quality, condition and finish. The new recommendation is a total of \$539,166.

25-02 #490042244 Games & Parks No change since the property is equalized based on soil type and land use.

25-03 #490042023 Games & Parks No change since the property is equalized based on soil type and land use.

25-04 #490037992 Games & Parks No change since the property is equalized based on soil type and land use.

25-05 #490064337 Games & Parks No change since the property is equalized based on soil type and land use.

25-06 #490042503 Games & Parks No change since the property is equalized based on soil type and land use.

25-07 #490042414 Games & Parks No change since the property is equalized based on soil type and land use.

25-08 #490021549 Jerel Lairmore Change site value to remove utilities that are not functional.

25-09 #490019692 Michael Allen No change since land is equalized based on soil type and land use within Johnson County.

25-10 #490006523 Michael Allen No change since land is equalized based on soil type and land use within Johnson County and the buildings are equalized with Rural Residential.

25-11 #490006094 Jenna McKenzie No change based on equalization within Rural residential.

25-12 #490006469 Barbara Wolf No change since the property is equalized based on soil type and land use. Valuation is based on sales, not income.

25-13 #490002773 Kaye Krause Change some land use based on satellite review. Now equalized based on soil type and land use.

25-14 #490084735 Kelby Kruger No change since the property is equalized based on soil type and land use within Johnson Co.

25-15 #490002870 Ronald Ehmen No change since the property is equalized based on soil type and land use within Johnson Co.

25-16 #490042325 Chris Krueger Change value based on land use correction after satellite review.

25-17 #490002897 Rex Pietzyk No change since land is equalized based on soil type and land use within Johnson County.

25-18 #490038638 Dennis Schuster No change since the property is equalized based on soil type and land use within Johnson Co.

25-19 #490038603 Dennis Schuster No change since the property is equalized based on soil type and land use within Johnson Co.

25-20 #490076610 GMP No change since the property is equalized based on soil type and land use within Johnson Co.

25-21 #490005802 GMP No change since the property is equalized based on soil type and land use within Johnson Co.

25-22 #490004571 GMP No change since the property is equalized based on soil type and land use within Johnson Co.

25-23 #490004563 GMP No change since the property is equalized based on soil type and land use within Johnson Co.

25-24 #490002846 GMP No change since the property is equalized based on soil type and land use within Johnson Co.

25-25 #490004512 GMP No change since the property is equalized based on soil type and land use within Johnson Co.

25-26 #490003885 GMP No change since the property is equalized based on soil type and land use within Johnson Co.

25-27 #490004520 GMP No change since the property is equalized based on soil type and land use within Johnson Co.

25-28 #490005165 Andrew Pietzyk No change since the property is equalized based on soil type and land use within Johnson Co.

25-29 #490000231 Chris Nielsen Remove value from sprinkler system as equalization. All steel utility buildings priced as pole buildings, portable buildings are still taxable and west lean-to has doors and concrete not present in the east. Ponds are valued as part of grassland value.

25-30 #490000258 Chris Nielsen Remove loafing shed that is no longer present and adjust land use after satellite review.

25-31 #490007643 Chris Nielsen Adjust land use after satellite review. Ponds are being valued because you own them and they add value to the parcel Equalized based on soil type and land use within Johnson County

25-32 #490007694 Chris Nielsen Adjust land use after satellite review. Ponds are being valued because you own them and they add value to the parcel Equalized based on soil type and land use within Johnson County

25-33 #490049796 Maple Grove Church Change quality grade of house and correct fixtures.

25-34 #490010040 Samantha Gordon No change based on equalization within Sterling, The increased value was mostly based on 6-year review, not new concrete.

25-35 #490000525 Fredrich Boden No change since land is equalized based on soil type and land use within Johnson County.

25-36 #490003877 Terry Miller No change since the property is equalized based on soil type and land use within Johnson Co.

25-37 #490088140 Andrew Wellensiek Change value based on land use correction after satellite review.

25-38 #490019360 Michael Allen No change since land is equalized based on soil type and land use within Johnson County.

25-39 #490000029 Robert Nielsen/Chris No change since the property is equalized based on soil type and land use within Johnson Co.

25-40 #490084657 Phillip & Tanya Lebsock Change basement finish for equalization. No change to quality or condition

25-41 #490004970 Thomas C. Dieckgrafe No change since the property is equalized based on soil type and land use within Johnson Co.

25-42 #490009840 Stan Karr No change based on equalization within Sterling

25-43 #490018629 Stan Karr No change since land is equalized based on soil type and land use within Johnson County. County.

25-44 #490065376 Stan Karr Change value to reflect current land use of grass and trees

25-45 #490002935 Mike Pietzyk No change since the property is equalized based on soil type and land use within Johnson Co.

25-46 #490045987 Donald D. Koehler Change of value based on exterior/interior inspection with Don. Remove some site value for lack of working septic and lower condition of house.

25-47 #490002005 Steve & Kelly Huls Correct land use for more trees. Otherwise equalized based on soil type and land use.

25-48 #490022944 Steve & Kelly Huls No change based on equalization with rural residential.

25-49 #490082568 Steve & Kelly Huls No change based on equalization with rural residential

25-50 #490000398 Steve Huls No change since the property is equalized based on soil type and land use within Johnson Co.

25-51 #490001955 Steve Huls No change since the property is equalized based on soil type and land use within Johnson Co.

25-52 #490012675 Rickey A. Parrish Change based on this being excess lot area to the front lot. This cannot be valued as ag land because there is currently no ag use.

25-53 #490011543 Louise Masur No change based on equalization within Sterling. The increased value was mostly based on 6-year review, not new windows.

25-54 #490038441 Kenneth & Janet Trout Change value based on correction of land use with satellite review; CRP is not present.

25-55 #490074243 Glen Schmidt No change based on equalization within Rural Residential.

25-56 #490016626 Jenna Lempka No change since land is equalized based on soil type and land use within Johnson County. FSA map not provided for land use.

25-57 #490018130 Jenna Lempka No change since land is equalized based on soil type and land use within Johnson County. FSA map not provided for land use.

25-58 #490018076 Jenna Lempka No change since land is equalized based on soil type and land use within Johnson County.

25-59 #490000800 Jenna Lempka No change since land is equalized based on soil type and land use within Johnson County. The improvements are equalized within Johnson County.

25-60 #490000150 Jenna Lempka Change value based on satellite review of land use.

25-61 #490000010 Jenna Lempka No change since land is equalized based on soil type and land use within Johnson County.

25-62 #490000819 Jenna Lempka No change since land is equalized based on soil type and land use within Johnson County.

25-63 #490000045 Jenna Lempka No change since land is equalized based on soil type and land use within Johnson County.

25-64 #490017229 Jenna Lempka No change since land is equalized based on soil type and land use within Johnson County.

25-65 #490001130 Jenna Lempka No change since land is equalized based on soil type and land use within Johnson County.

25-66 #490001132 Jenna Lempka No change since site is equalized within Johnson County. St. Mary is valued differently for site value. Buildings are equalized within Rural residential.

25-67 #490057675 Donald Robison Change the valuation for correction of land use after satellite review. Otherwise, property is equalized based on soil type and land use within Johnson County.

25-68 #490045936 Donald Robison Change the valuation for correction of land use after satellite review. Otherwise, property is equalized based on soil type and land use within Johnson County.

25-69 #490045839 Donald Robison Change the valuation for correction of land use from right of way to trees. Otherwise, property is equalized based on soil type and land use within Johnson County.

25-70 #490045669 Donald Robison No change since the property is equalized based on soil type and land use within Johnson Co.

25-71 #490016677 Twila Wusk Change value based on land use correction after satellite review.

A motion was made by Borrenpohl and was seconded by Agena to approve placing Parcel 490082491 back on the tax list for 2025 and to send notice to the owner. Yeas: Agena, Borrenpohl, Weber, Nays; none motion carried.

A motion was made by Agena and was seconded by Borrenpohl to approve the County Assessor Form 425A Report of Damaged Real Property on parcel #490034330 Jesus & Maria Arellano, and #4900729256 Timothy and Elaine Morrissey. Yeas: Agena, Borrenpohl, Weber, Nays; none motion carried.

The Johnson County Board of Equalization adjourned the meeting at 8:52 A.M.

Tim Weber, Chairman

Kathleen M. Nieveen County Clerk