

Osceola, Nebraska
July 21, 2026

Pursuant to notice published in the July 16th, 2026 issue of the Polk County News, the Polk County Board of Equalization convened at 1:00 p.m. with Boruch and Boss present. Westring was absent. Minutes of the July 14th, 2026 meeting of the Polk County Board of Equalization were read and approved. Vice Chairman Boss informed those in attendance that a current copy of the Open Meetings Act is posted in the meeting room.

The Board reviewed and discussed the seventy protests that had been filed. Assessor Krance was also present for the discussion. A motion was made by Boss to agree with the Assessor’s recommendation on all of the filed protests, thereby reducing the value on 26 parcels, and leaving the value unchanged on 43 parcels. One protest was withdrawn after it was filed with the County Clerk. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye. Motion carried.

The following action was taken:

Greg Badstieber	Lot 2, Block E, Duncan Lakes
No change as recommended by Assessor	in NE 1/4 13-16-2
Clark J. & Marcia D. Grant	Lot 44, Ernst Lake in W1/2 SW1/4
No change as recommended by Assessor	21-16-1
Angela Foster	Mobile Home on Lot 2 Johnson's Trailer
No change as recommended by Assessor	Court, Blk 2 Morningside Add., Osceola
Bill Sparks	Lots 12-15, Block 2, Washington Heights
No change as recommended by Assessor	Add., Shelby
Robert & Avis Blase	Tax Lot C in NE1/4 SW1/4 &NW1/4
No change as recommended by Assessor	SE1/4
Jeffrey L. Kroese	21-13-4
Lower valuation to \$129,605	Tract in N1/2 Lot 10 in NE1/4 NW1/4
L & A Order Buyers	34-16-1
Lower valuation to \$149,295	SW1/4 SW1/4 less Tax Lot A 3-15-1
Myrtis E. Olds	Lot 24, Block A, Duncan Lakes
No change as recommended by Assessor	in NE1/4 13-16-2
Don Machacek	Lot 9, Block I, Duncan Lakes
No change as recommended by Assessor	in NW1/4 18-16-1
CARAK Enterprises, LLC	Lots 1-3, Block 4, Headstrom's Addition
Lower valuation to \$67,085	Stromsburg
Mark Ingram	withdrawn
Boyd D. Jones	South 30 acres of NW1/4 SW1/4 11-15-1
No change as recommended by Assessor	
Kendall Perry	Lot 65, Ernst Lake in W1/2 SW1/4
Lower valuation to \$56,085	21-16-1
Timothy L. & Kathryn M. Hopwood	Lot 7, Clear Creek East Subdivision in
Lower valuation to \$167,415	E1/2 SE1/4 20-16-1
Cheryl Vrooman	Lot 58, Block A, Duncan Lakes
Lower valuation to \$320,000	in NE1/4 13-16-2
Jason Jakub	Lot 7, Deer Lake Development
No change as recommended by Assessor	Subdivision
Keith Mihulka	in NE1/4 SE1/4 19-16-1
No change as recommended by Assessor	Lot 9, Block B, Duncan Lakes
Freddie D. & Jill C. Bush	in NE1/4 18-16-1
No change as recommended by Assessor	SE1/4 SW1/4 23-14-3
Freddie D. & Jill C. Bush	Tax Lot B in NE/14 NW1/4 30-14-3
No change as recommended by Assessor	

Freddie D. & Jill C. Bush	NW1/4 less Tax Lot B 30-14-3
No change as recommended by Assessor Tim Wemhoff	SE1/4 16-14-4
No change as recommended by Assessor Daniel J. Lombard	Lot 6, Block 4, Boostrom's Subdivision
Lower valuation to \$76,435	Stromsburg
James R. Grant	Lot 63, Ernst Lake in W1/2 SW1/4
No change as recommended by Assessor James R. Grant & Traci L. Ryba-Grant	21-16-1
No change as recommended by Assessor Dennis & Pam Micek	Lot 64, Ernst Lake in W1/2 SW1/4
No change as recommended by Assessor Dennis & Pam Micek	21-16-1
No change as recommended by Assessor Mark R. & Lori Lynn Schott	Lot 25, Ernst Lake in W1/2 SW1/4
No change as recommended by Assessor Mark R. & Lori Lynn Schott	21-16-1
Lower valuation to \$1,810	Lot 26, Ernst Lake in W1/2 SW1/4
Robert Glasser	21-16-1
Lower valuation to \$91,180	W 10' Lot 3, all Lot 4, Block 1
Beverly J. Pensick	Wieseman's Add., Osceola
Lower valuation to \$560,500	Lot 5, Block 1, Replat of
Beverly J. Pensick	Wieseman's Add., Osceola
Lower valuation to \$139,085	70' x 208.7' in NE1/4 NE1/4 29-13-4
Morris Mills	Lot 14, Ernst Lake in W1/2 SW1/4
No change as recommended by Assessor Toni Marker (tenant) Katrina Talbot (owner)	21-16-1
Lower valuation to \$55,590	Lot 18, Ernst Lake in W1/2 SW1/4
Alexandra Borden	21-16-1
Lower valuation to \$161,700	Flathouses in ROW in SW1/4 SE1/4
David W. Want	16-13-3
No change as recommended by Assessor Paula Timperley	W 150' of S 203' in Sublot 10 in SE1/4
No change as recommended by Assessor Dallas & Darlene Puntney	SE1/4
Lower valuation to \$227,300	16-14-2
Daniel L. Gabel	Tax Lot D in SW 1/4 34-13-4
No change as recommended by Assessor Frontier Cooperative Co.	Lot 25, Clear Creek West Subdivision in
Lower valuation to \$89,125	SW 1/4 20-16-1
Frontier Cooperative Co.	Lot 12, Block C, Duncan Lakes
Lower valuation to \$35,440	in NW 1/4 13-16-2
Teresa M. Glandt	Tax Lot C in S 1/2 SW 1/4 29-14-3
No change as recommended by Assessor Michael W. & Tammi J. Peters	Lot 25, Gonka Lake
No change as recommended by Assessor Brian Evans	in SW 1/4 NW 1/4 21-16-1
No change as recommended by Assessor Brian V. Schmidt	E 1/2 W 1/2 Lot 5 in SE 1/4 SW 1/4
No change as recommended by Assessor Steven J. & Jeannette M. Hollinrake	16-14-2
Lower valuation to \$150,895	E 79.8' of W 1/4 Lot 5 in SW 1/4
Chad A. Abbott	16-14-2
No change as recommended by Assessor Scott Nickolite	Lot 13, Block I, Duncan Lakes
Lower valuation to \$93,295	in NE 1/4 13-16-2
	Lot 10, Gonkla Lake
	in SW 1/4 NW 1/4 21-16-1
	W 100' of E 200' of Block 12
	Ekeley's Add., Stromsburg
	Tax Lot B plus strip in NW 1/4 NW 1/4
	15-14-1
	Lot 3, Block H, Duncan Lakes
	in NE 1/4 13-16-2
	Lot 2, Gonka Lake
	in SW 1/4 NW 1/4 21-16-1
	134.62' x 266.55' in SW 1/4 SE 1/4
	20-16-1

