

CHEYENNE COUNTY BOARD OF EQUALIZATION

July 14, 2026

The Cheyenne County Board of Equalization held an open and public meeting on Tuesday, July 14, 2026, in the Commissioners Meeting Room, Cheyenne County Courthouse, 1000 10th Avenue, Sidney, Nebraska. A notice of this meeting was published in the Sidney Sun-Telegraph on July 2, 2026, aired on News Channel Nebraska Radio, posted on the bulletin board in the County Courthouse and on the Cheyenne County website. Copies of the agenda were posted on the Courthouse bulletin board, transmitted to each Commissioner and kept current and available to the public at the Office of the County Clerk. Chairman Philip E. Sanders called the meeting to order at 8:00 A.M., with the following present:

Randal D. Miller	Commissioner of the First District
Ryan K. Watchorn	Commissioner of the Second District
Philip E. Sanders	Commissioner of the Third District
Jordan Hajek	County Clerk
	County Attorney

Everyone present recited the Pledge of Allegiance.

Chairman Sanders announced a copy of the current Open Meetings Act is posted on the wall in the Commissioners Meeting Room.

The current agenda has been reviewed. A motion was made by Miller, seconded by Watchorn to approve the current agenda as presented. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-118

Candi and Stuart Glass Parcel 170018504 S/2S/2 & PT N/2S/2 Lying South of I-80 ROW EX PT to State of NE 12-14-52.

Candi and Stuart Glass and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 183,865. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-119

Candi and Stuart Glass Parcel 170072118 S 20' Lot 10 All of Lot 11 Block 3 Lodgepole Creek Addition Sidney.

Candi and Stuart Glass appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 238,021. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-120

Suan Ommen Parcel 170048381 Lots 1-12 Block 12 Oberfelder Second Addition Lodgepole.

Suan Ommen appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 7,019. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Christina Lotton, Cheyenne County Assessor, addressed the Board regarding Over/Undervalued property. A motion was made by Miller, seconded by Watchorn to approve Over/Undervalued properties. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None. A complete copy is on file at the Office of the County Clerk.

Protest 26-121

R. Burton and Rachel Abrams Parcel 170079414 Lot 23 Valley View Addition.

R. Burton and Rachel Abrams appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 60,500. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-122

R. Burton and Rachel Abrams Parcel 170079724 Lot 51 Valley View Addition.

R. Burton and Rachel Abrams appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 61,695. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-123

R. Burton and Rachel Abrams Parcel 170079732 Lot 52 Valley View Addition.

R. Burton and Rachel Abrams appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 61,241. Roll Call: Sanders, Miller, Watchorn. Nay: None

Protest 26-124

R. Burton and Rachel Abrams Parcel 170079341 Lot 17 Valley View Addition.

R. Burton and Rachel Abrams appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 58,482. Roll Call: Miller, Watchorn, Sanders. Nay: None

Protest 26-125

R. Burton and Rachel Abrams Parcel 170079392 Lot 21 EX PT & PT of Lot 20 Valley View Addition.

R. Burton and Rachel Abrams appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 71,437. Roll Call: Watchorn, Sanders, Miller. Nay: None

Protest 26-126

Thomas Menzel Parcel 170172880 Lot 2A Replat of Lot 1 & 2 Highland Ranch S/D Sidney.

Thomas Menzel appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 660,803. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-127

Stacey Schmidt Parcel 170002101 Part NE/4 North of R/W.

Stacey Schmidt appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 152,135. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-128

Randy and Elizabeth Twarling Parcel 170043452 Lots 9-12 Block 2 Gilgren Addition.

Randy and Elizabeth Twarling appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 68,000. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-129

Randy and Elizabeth Twarling Parcel 170042596 E/2 of Lot 11 & All of Lot 12 Block 9 Carow's First Addition Dalton.

Randy and Elizabeth Twarling appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 96,455. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-130

Randy and Elizabeth Twarling Parcel 170007065 PT NW/4 33-17-49.

Randy and Elizabeth Twarling appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 35,340. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-131

Reggie Twarling Parcel 170015963 SE/4 26-17-52.

Reggie Twarling appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 482,245. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-132

Kevin Rieken Parcel 170028852.

Kevin Rieken appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change the value to 283,152. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-133

Kevin Rieken Parcel 170027740.

Kevin Rieken appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-134

Kevin Rieken Parcel 170027732.

Kevin Rieken appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-135

Kevin Rieken Parcel 170027422.

Kevin Rieken appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change the value to 94,134. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-136

Kevin Rieken Parcel 170027007.

Kevin Rieken appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change the value to 86,322. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-137

Kevin Rieken Parcel 170026167.

Kevin Rieken appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change the value to 90,522. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-138

Kevin Rieken Parcel 170083861.

Kevin Rieken appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-139

James Haddix SE/4SE/4SE/4SE/4 28-14-49.

James Haddix appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 166,090. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-140

Dan Markel Parcel 170014061.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 9,480. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-141

Chase and Emma Armstrong Parcel 170073874 PT SW/4 of lands inside Sidney

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 173,367. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-142

Hannah Haas Parcel 170064050 Lot 15 Block 5 Country Club Heights S/D of Parts of Blocks 3, 4 and 5 in Grabill Addition.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 164,084. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-143

Eugene Nienhueser Parcel 170062538.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 174,900. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-144

TJ Hrbek Parcel 170082121 Lot 6 Block 11 Wellner's Addition.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 97,097. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-145

Mark and Kathleen Patrick Parcel 170065847 Lot 4 Block 13 Country Club Heights S/D Grabill Addition.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 133,666. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-146

Stephanie Seidl Parcel 170078957 Lot 8 Block 5 Sky Manor Addition Sidney.
Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 108,621. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-147

Jerry and Megan Deines Parcel 170052079 Lots 9 and 10 Block 4 Seyfang's Addition, Potter.
Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 190,020. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-148

Marathon Oil Company Parcel 170026329 S/2 Less Tracts 4-13-50.
Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change value to 187,445. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-149

John Misegadis Parcel 170014894 SW/4 31-13-47.
Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change value to 95,178. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-150

Timothy and Dixie Miller Lot 5 Block 1 Deer Run Park Third Addition.
Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 377,285. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-151

Robert Joedeman Parcel 170047334 Tract C, Gurley.
Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 4,207. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-152

Robert Joedeman Parcel 170047350 Tract E, Gurley.
Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 4,738. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-153

Joesph Rico Parcel 170182789 Lot 8 Block 2 Replat in PT of Lots 5-8 Clarkson's S/D of Lots 2-3 Sidney.
Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 668,347. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-154

Michael Brown Lot 4 Block 9 Amended Plat of Lots 1-8 Block 8 & Lots 1-10 Block 9 Parkland Addition.
Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 233,469. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-155

Monty and RoxAnne Worster Parcel 170079198 Lot 2 Valley View Addition Sidney. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 45,290. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-156

Monty and RoxAnne Worster Parcel 170082679 E/2 of SE/4 Block 19 Wellner Third Addition Sidney.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 153,257. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-157

RoxAnne Abrams Worster Parcel 170028321 Tract in S/2 19-13-50.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-158

Michael From Parcel 170011844 E/2W/2SE/4 6-13-46.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 92,745. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-159

Sandra From Parcel 170013421 PT lying North of HWY 30 27-14-47.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 380,140. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-160

Michael Taylor Parcel 170024407 Lots 15 & 16 Block 2 Sunol Original Town.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 58,207. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-161

Michael Taylor Parcel 170024342 Lot 5 & 6 Block 2 Sunol Original Town.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 11,940. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-162

Kathy Watchorn PT SW/4 of SW/4 29-17-50.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Sanders to change value to 479,160. Roll Call: Sanders, Miller. Nay: None. Abstained: Watchorn

Protest 26-163

Marilynn McMillen Parcel 170026116 S/2 of NE/4 2-13-51.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change value to 44,611. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-164

Marilynn McMillen Parcel 170026108 N/2 of SE/4 2-13-51.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change value to 45,878. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-165

Marilynn McMillen Parcel 170031357 N/2 of SW/4 22-13-51.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change value to 174,546. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-166

Marilynn McMillen Parcel 170035247 South of ROW 11-14-51.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change value to 68,980. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-167

Marilynn McMillen Parcel 170020800 E/2 27-14-51.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change value to 155,664. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-168

Marilynn McMillen Parcel 170029859 All EX Tract in SW/4 35-14-51.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change value to 282,630. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-169

Marilynn McMillen Parcel 170026124 N/2 of NE/4 2-13-51.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change value to 44,618. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-170

Sara Fehringer 170181820 Lot 2 Harris S/D NE/4 3-16-51.

Sara Fehringer appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 3,895. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-171

Sara Fehringer 170003574 Lot 1 Harris S/D NE/4 3-16-51.

Sara Fehringer appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 150,320. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-172

Scott Sabin Lot 5 Block 4 Sidney Sky Manor Addition.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 72,680. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-173

Seth and Susan Wecker Parcel 170172767 Lot 5A Grandview Estate S/D Sidney. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 537,240. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-174

Rod and Stacey Wilkins Parcel 170116786 Lot 5 Block 2. Rod and Stacey Wilkins appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 392,560. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-175

Jordan Hulbert 170191397 Lot 4 Block 2 Woodbridge Second Addition. Jordan Hulbert appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 269,125. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-176

Michelle Colvin 170058506 Lot 11 Block 1 Clarkson Addition. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 46,991. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-177

Michelle Colvin 170079813 Lot 60 Valley View Addition. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 51,079. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-178

Michelle Colvin 170084620 Lot 3 Block 7 Sidney Original Town. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 92,588. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-179

Michelle Colvin 170063127 Lot 3 Block 13 Clarkson Second Addition. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 46,467. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-180

Austin Hrbek 170075508 E/2 Lots 7 & 8 Block 2 Oberfelder Addition. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 102,520. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-181

Lori Rood 170077861 E 69' of Lot 2 Van Aelstyn 1st Addition. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 123,174. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-182

Dylan and Madison Brenner Parcel 170041972 E/2 of Lot 9 and all of Lot 10 Block 1 Original Town Dalton.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 169,470. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-183

Jessican Sick Parcel 170065650 Lot 8 & E1/2 of Lot 9 Block 1 Cunningham Addition.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 112,077. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-184

Jessican Sick Parcel 170067688 Lot 8 and E1/2 of Lot 9 Block 9.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 217,825. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-185

Jakeb Myers Parcel 170066991 Lot 9 Block 3 Sidney Country Club Fourth Addition.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 107,730. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-186

Barbara Wachtel Lot 7 Block 49 First Addition Sidney.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 151,054. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-187

Wade Hill Parcel 170067661 Lot 7 Block 1 Cunningham Addition.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 220,347. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-188

Matha Gibbs Parcel 170065855 Lot 5 Block 13 Country Club Heights S/D Grabill Addition.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 100,402. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-189

Paul Kampfe Parcel 170180085 Lot H Block 1 Cottonwood Addition Sidney.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 220,493. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-190

Valerie Nienhueser Parcel 170128504 SE/4 15-12-49.

Valerie Nienhueser appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change the value to 93,870. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-191

Valerie Nienhueser Parcel 170038785 NW/4 11-12-49.

Valerie Nienhueser appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change the value to 93,024. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-192

Valerie Nienhueser Parcel 170038602 PT NE/4 N 10 Acres SE/4 9-12-49.

Valerie Nienhueser appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change the value to 67,332. Roll Call: Sanders, Miller, Watchorn. Nay: None.

At 12:00 P.M., a motion was made by Miller, seconded by Watchorn to recess the Board of Equalization. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

At 1:00 P.M., a motion was made by Miller, seconded by Watchorn to reconvene the Board of Equalization. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

Protest 26-193

William Howe JR Parcel 170074455 Lot 6 Block 6 Parkland Addition Sidney.

William Howe JR appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 298,674. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-194

Keith Andrew Parcel 170086771 Lot 6 Block 3 Park Manor Estates Addition Sidney.

Keith Andrew appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 273,040. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-195

Keith Andrew Parcel 170081540 West 62' of Lot 7 Block 3 Wellner's Addition.

Keith Andrew appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change of value to 93,744. Roll Call: Watchorn, Sanders, Miller. Nay: None.

A complete record of all protest hearings and documents is on file at the Office of the County Clerk.

The Assessor has certified to the County Board of Equalization that a copy of that portion of the property record file that substantiates the calculation of the protested value is maintained in the Assessor's Office in electronic or paper form.

There being no further business to come before the Board, Chairman Sanders declared the meeting adjourned at 1:23 P.M.

Philip E. Sanders, Chairman

Randal D. Miller, Vice-Chairman

Ryan K. Watchorn, Member

ATTEST:

Jordan Hajek, Cheyenne County Clerk