

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

LEONARD L. BASHFORD,

Appellant,

v.

LANCASTER COUNTY BOARD  
OF EQUALIZATION,

Appellee.

Case No. 97R-163

**DOCKET ENTRY**

The Commission called the above-captioned case for hearing on the merits in the City of Lincoln, Lancaster County, Nebraska, on the 3rd day of November, 1997, pursuant to a Notice of Hearing issued the 14th day of October, 1997.

Appellant appeared personally. Appellee appeared through counsel. During the hearing, the Commission took judicial notice of certain information, and each of the parties was allowed to present evidence and cross-examine witnesses of the opposing party. Thereafter the parties rested, and the Commission heard closing statements from the parties.

Neb. Rev. Stat. §77-5018 (Reissue 1996), as amended by 1997 Neb. Laws, L. B. 397 (1997 Session), requires that every final decision and order entered by the Commission which is adverse to a party be stated in writing or on the record and be accompanied by findings of fact and conclusions of law. The Commission, therefore, after hearing the evidence, receiving the exhibits and hearing argument, entered its Findings of Fact, Conclusions of Law, and a final order on the record. The substance of that action is as follows:

**FINDINGS OF FACT**

From the record, the Commission found and determined as follows:

- I. That Appellant is the owner of record of certain residential real property as described in the petition in the instant case.
- II. That Appellant timely filed a protest of the assessed value of his property for tax year 1997.
- III. That the basis for the protest was that the subject property was allegedly valued too high when compared to other similar properties.
- IV. That the County Assessor proposed valuing the property as follows:

Land	\$ 37,500
Improvements	\$124,900
Total	\$162,400

- V. That the Appellant requested an assessed value for tax purposes as follows:  

Total	\$145,000
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- VI. That the Appellee denied the protest.
- VII. That Appellant thereafter timely filed an appeal of that decision to the Tax Equalization and Review Commission.
- VIII. That the evidence indicates that the market has been improving since the subject property was last appraised.
- IX. That the evidence indicates the subject property possesses additional amenities that the comparable two-story property in the neighborhood does not have.

- X. That the comparable properties provided to the Tax Equalization and Review Commission were even more convincing than those provided to the County Board of Equalization that the subject property is valued within the acceptable range prescribed by statute.
- XI. That the assessed value of the subject property for tax year 1997 is supported by the evidence adduced by Appellee.
- XII. That no evidence has been adduced to establish that the decision of the Appellee was unreasonable or arbitrary.

**CONCLUSIONS OF LAW**

- I. That based on the record before the Commission, the Commission must, and hereby does, conclude as a matter of law that the decision of the Lancaster County Board of Equalization which set the assessed value of the subject property for purposes of taxation at \$162,400 for tax year 1997 was neither unreasonable nor arbitrary.
- II. That the decision of the Lancaster County Board of Equalization to deny Appellant's request to reduce the assessed valuation to \$145,000 was neither unreasonable nor arbitrary.
- III. That therefore the decision of the Lancaster County Board of Equalization must be affirmed.

**ORDER**

- I. That the order of the Lancaster County Board of Equalization setting the assessed value of the subject property for tax year 1997 at \$162,400 is affirmed.

II. That Appellants' real property legally described in the petition shall be valued as follows for tax year 1997:

Land	\$ 37,500
Improvements	\$124,900
Total	\$162,400

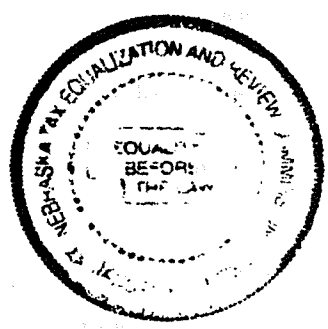
III. That this decision, if no appeal is filed, shall be certified within thirty days to the Lancaster County Treasurer, and the Lancaster County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1997).

IV. That each party is to bear its own costs in this matter.

The above and foregoing were entered on the record on the 3rd day of November, 1997.

Dated this 6th day of November, 1997.

SEAL



*[Handwritten Signature]*  
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 Mark P. Reynolds, Chairman

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