

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

JAMES E. SANFORD,

Appellant,

v.

WASHINGTON COUNTY BOARD  
OF EQUALIZATION,

Appellee.

Case No. 97R-2

**DOCKET ENTRY**

The Nebraska Tax Equalization and Review Commission ("Commission") called the above-captioned case for hearing on the merits in the City of Omaha, Douglas County, Nebraska, on the 9th day of February, 1998, pursuant to a Notice of Hearing issued the 13th day of January, 1998.

Appellant appeared personally. Appellee appeared through counsel. During the hearing, the Commission took judicial notice of certain information, and each of the parties was afforded the opportunity to present evidence and argument. Each party was also afforded the opportunity to cross-examine witnesses of the opposing party as required by law.

Neb. Rev. Stat. §77-5018 (1997 Supp.), 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, after receiving the exhibits and hearing evidence and argument, entered its Findings of Fact, Conclusions of Law, and a final order on the merits of the appeal in this case, which were in substance 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 this 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 the allegation that the 1997 assessment does not reflect the real value of the subject and that the County was attempting to offset the loss of income due to a disabled veteran's exemption.
- IV. That the County Assessor proposed valuing the property at \$178,775 for the purposes of taxation.
- V. That the Appellant requested that the property be valued at \$141,450 for purposes of taxation.
- VI. That the Appellee denied the protest.
- VII. That Appellant thereafter timely filed an appeal of that decision to the Commission.
- VIII. That there was no evidence adduced to support the allegation that the County made any attempt to offset the dollar amount of a disabled veteran's homestead exemption. Furthermore, such homestead exemption "loss" is fully reimbursed to the County by State funds.
- IX. That no evidence was adduced to support the Appellant's requested valuation as an indication of the fair market value of the subject property for 1997.

- X. That Appellant testified he had \$104,000 invested and he did his own heating, air, electrical and plumbing work, all of which are an integral portion of the valuation of a completed residence.
- XI. That Appellant testified that he has the subject property insured for \$200,000.
- XII. That the cost approach is a professionally recognized mass appraisal technique used by the County. Marshall Swift defines area as "the gross square feet area will always be based on outside dimensions and include the thickness of the exterior wall." (Marshall Swift Residential Cost Handbook, p. 6.)
- XIII. Further that the assessed value of the subject property for tax year 1997 is supported by the evidence.
- XIV. That no evidence has been adduced to establish that the decision of the Appellee was unreasonable or arbitrary.

**CONCLUSIONS OF LAW**

- I. That the Commission has jurisdiction over the parties and the subject matter of this appeal.
- II. That the Commission is required by Neb. Rev. Stat. §7701511 (Reissue 1996) to affirm the decision of the Appellee unless evidence is adduced establishing that the action of the Appellee was unreasonable or arbitrary.
- III. That the Appellant has failed to establish by a preponderance of the evidence that the decision of the Washington County Board of Equalization was unreasonable or arbitrary.

IV. That the Commission must, therefore, and hereby does conclude as a matter of law that the decision of the Washington County Board of Equalization which set the assessed value of the subject property for purposes of taxation at \$178,775 for tax year 1997 was neither unreasonable nor arbitrary.

V. Further that the decision of the Washington County Board of Equalization must be affirmed.

**ORDER**

I. That the order of the Washington County Board of Equalization setting the assessed value of the subject property for tax year 1997 at \$178,775 is affirmed.

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

Land	\$ 26,020
Improvements	\$152,755
Total	\$178,775

III. That this decision, if no appeal is filed, shall be certified within thirty days to the Washington County Treasurer, and the Washington County Assessor, pursuant to Neb.

Rev. Stat. §77-1511 (Reissue 1997).

IV. That this decision shall only be applicable to tax year 1997.


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

The above and foregoing Findings of Fact, Conclusions of Law, and Order were approved by a quorum of the Commission, and entered of record on the 9th day of February, 1998, and are therefore deemed to be the Order of Commission in this case, pursuant to Neb. Rev. Stat. §77-5005. (Reissue 1996).

Signed and sealed this 17th day of February, 1998.

SEAL



  
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Mark P. Reynolds, Chairman