

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

EVA KROGH DAVIS)	
)	CASE NO. 97R-339
Appellant,)	
)	
v.)	DOCKET ENTRY
)	
DAKOTA COUNTY BOARD)	
OF EQUALIZATION,)	
)	
Appellee.)	

The Commission called the above-captioned case for hearing on the merits in the City of Dakota City, Dakota County, Nebraska, on the 27th day of October, 1997, pursuant to a Notice of Hearing issued the 7th day of October, 1997.

Appellant appeared personally and Appellee appeared through the County Attorney for Dakota County. During the hearing, the Commission took judicial notice of certain information, and each of the parties was offered an opportunity to present evidence and argument. During the hearing, the Parties stipulated that the fair market value of the subject property as of January 1, 1997, was \$57,116.

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 entered a final order on the record. That action was, in substance, as follows:

FINDINGS OF FACT

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

- I. That Appellant is an owner of record of certain agricultural real property as described in the petition in the instant case.
- II. That Appellant timely filed a protest of the assessed value of her property for tax year 1997.
- III. That the basis for the protest was a lack of equalization.
- IV. That the Appellee denied the protest.
- V. That the Appellant thereafter timely filed an appeal of the Appellee's decision to the Tax Equalization and Review Commission.
- VI. That at the hearing the Parties stipulated that the fair market or actual value of the subject property as of January 1, 1997, was as follows:

Land	\$37,878
Improvements	\$19,238
Total	\$57,116

- VII. That therefore the assessed value of the subject property for tax year 1997 as determined by the Appellee (\$73,340) was not supported by the evidence.
- VIII. That the decision of the Appellee was unreasonable and 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 Dakota County Board of Equalization which set the assessed value of the subject property for purposes of taxation at \$73,340 for tax year 1997 was unreasonable and arbitrary.
- II. That the decision of the Dakota County Board of Equalization to deny Appellant's request to reduce the assessed valuation of the subject property was unreasonable and arbitrary.
- III. That therefore the decision of the Dakota County Board of Equalization must be reversed.

ORDER

- I. That the order of the Dakota County Board of Equalization setting the assessed value of the subject property for tax year 1997 at \$73,340 is vacated.
- II. That Appellants' real property as legally described in the petition shall be valued as follows for tax year 1997:

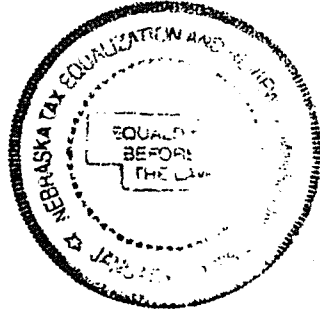
Land	\$37,878
Improvements	\$19,238
Total	\$57,116

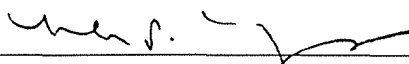
- III. That this decision, if no appeal is filed, shall be certified within thirty days to the Dakota County Treasurer, and the Dakota County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1997).

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

Dated this 4th day of November, 1997.

SEAL





Mark P. Reynolds, Chairman

ORIGINATION UNIVERSITY