

BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION

TAMMIE FISCHER,

Appellant,

vs.

LANCASTER COUNTY BOARD OF  
EQUALIZATION,

Appellee.

Case No. 01R-105

FINDINGS OF FACT  
AND CONCLUSIONS OF LAW

NOW this matter comes before the Commission on this 3rd day of December, 2001, on appellee's Motion to Confess Judgment. The Commission, being duly advised in the premises, FINDS, ORDERS, ADJUDGES AND DECREES AS FOLLOWS:

1. That the Commission has jurisdiction over the parties and the subject matter hereto.
2. That at all times pertinent hereto the appellant was the owner of and was responsible for the payment of taxes on the property described as follows:  
Cripple Creek South, 10<sup>th</sup> Addition, Block 4, Lot 2, Lincoln,  
Lancaster County, Nebraska, Parcel Number 16-20-136-002-000.
3. That for the 2001 tax year the appellee set the value of the appellant's property for tax purposes at \$411,071.
4. That appellant perfected the instant appeal alleging that the value set by the appellee for the subject property for the 2001 tax year was too high.

5. That on the 29 day of November, 2001, the appellee, pursuant to Neb. Rev. Stat. § 77-1510.01 (Reissue 1996) and Nebraska Administrative Code title 442, Chapter 4, section 004.01A, filed a motion seeking approval to confess judgment and containing an offer to confess judgment at a value of \$383,240 for the 2001 tax year, each party to pay its own costs.

6. That on the 29 day of November, 2001, appellant filed herein a written acceptance of appellee's offer to confess to judgment.

7. That appellee's Motion to Confess Judgment should be and hereby is granted.

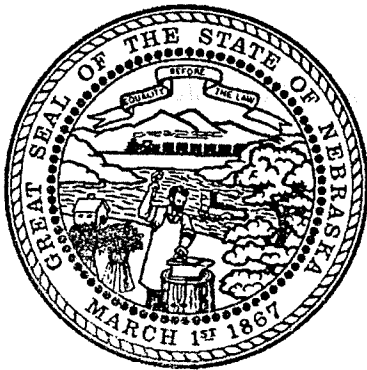
8. That the action of the appellee, Lancaster County Board of Equalization setting the value of appellant's property at \$411,071 for the 2001 tax year is hereby vacated and set aside.

9. That the value of appellant's property for the 2001 tax year is hereby set at \$383,240, which value represents land value of \$79,200 and an improvement value of \$304,040.

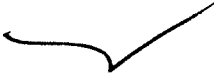
10. That this decision shall be certified to the Lancaster County Clerk, the Lancaster County Assessor, and the Lancaster County Treasurer, and said officials are hereby directed to correct the tax records of Lancaster County to reflect the values established herein.

11. That each party shall pay its own costs herein.

DATED this 3 rd day of December, 2001.



BY THE COMMISSION

  
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Chairman

APPROVED AS TO FORM: THE NEBRASKA TAXPAYER ASSOCIATION  
AND REVIEW COMMITTEE



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