

BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION

L. W. ROSS AND)	
MARTHA E. ROSS)	CASE NO. 96R-247
)	
Appellants,)	
)	
v.)	FINDINGS AND ORDERS
)	
DOUGLAS COUNTY BOARD OF)	
EQUALIZATION,)	
)	
Appellee.)	

Filed May 20, 1997

The Commission called the above-captioned case for hearing on the merits in the City of Omaha, Douglas County, Nebraska, on the 13th day of March, 1997, pursuant to a Notice of Hearing issued the 14th day of January, 1997.

Appellant Martha E. Ross appeared personally and the County appeared through counsel. Evidence was adduced by both parties, and the parties were allowed to cross-examine the witness. The Commission took judicial notice of certain information during the hearing, and heard testimony and received exhibits from both parties. Thereafter the parties rested, and the Commission heard closing statements from both parties.

Neb. Rev. Stat. §77-5018 (Reissue 1996, as amended by LB 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 shall be accompanied by findings of fact and conclusions of law.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. That the Appellants are owners of certain residential real property legally described as an irregular parcel known as Lot 18, Block 2, Raven Oaks Addition to the City of Omaha, Douglas County, Nebraska, more commonly known as 5741 Tucker Street, Omaha, Nebraska, 68152.

II. That Appellants timely filed a protest of the assessed value of their property for tax year 1996.

III. That the County Assessor proposed valuing the property as follows:

Land	\$	16,600
Improvements	\$	104,800
Total	\$	121,400

IV. That the Appellants requested an assessed value for tax purposes as follows:

Land	\$	15,000
Improvements	\$	80,500
Total	\$	95,500

V. That the Referee for the Appellee recommended an inspection of the property.

VI. That the evidence shows that Appellants purchased the property in 1987 for \$110,000. (Exhibit 2, p. 5).

VII. That the fair market value of the property, if properly maintained, would be \$150,000. (Exhibit 2, p. 5).

VIII. That the Appraiser for the County inspected the exterior of the property, and requested to inspect the interior of the property.

IX. That Appellants denied the Appraiser access to the interior of the property.

X. That the subject property suffers from a lack of regular maintenance and upkeep.

XI. That Appellee, based on the Referee's recommendation, reduced the assessed value for tax purposes to the following:

Land	\$	16,600
Improvements	\$	100,400
Total	\$	117,000

XII. Taxpayer thereafter timely filed an appeal of that decision to the Tax Equalization and Review Commission.

- XIII. No evidence has been adduced to establish that the decision of the County was unreasonable or arbitrary.
- XIV. That the assessed value of the subject property for tax year 1996 is supported by the evidence adduced by Appellee.

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 Douglas County Board of Equalization which reduced the value of a properly assessed residential property from \$121,400 to \$117,000 for tax year 1996 was neither unreasonable and nor arbitrary.
- II. That the decision of the Douglas County Board of Equalization to deny Appellants' request to reduce the assessed valuation to \$95,500, was neither unreasonable nor arbitrary.
- III. That therefore the decision of the Douglas County Board of Equalization must be affirmed.

ORDER

- I. That the order of the Douglas County Board of Equalization setting the assessed value of the subject property for tax year 1996 at \$117,000 is affirmed.
- II. That Appellants' residential real property legally described as Lot 18, Block 8, Raven Oaks Addition to the City of Omaha, Douglas County, Nebraska, shall be valued as follows for tax year 1996:

Land	\$ 16,600
Improvements	\$ 100,400
Total	\$ 117,000

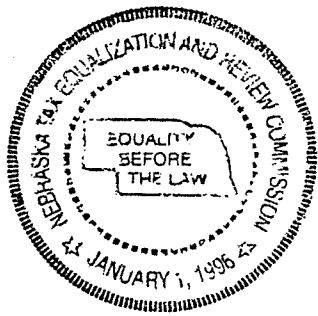
- III. That this decision, if no appeal is filed, shall be certified within thirty days to the Douglas County Treasurer, and the Douglas County Assessor, pursuant to

Neb. Rev. Stat. §77-1511 (Reissue 1996).


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

IT IS SO ORDERED.


Dated this 20th of May, 1997.



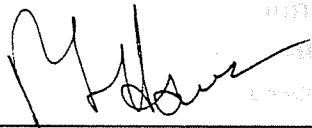
Seal



 Mark P. Reynolds, Chairman



 Janet L. Edwards, Commissioner



 Robert L. Hans, Commissioner

as follows:

the estate as de-