

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

WAIN S. FINKE and MARY J. FINKE, )  
 )  
Appellants, )  
 )  
v. )  
 )  
CASS COUNTY BOARD )  
OF EQUALIZATION, )  
 )  
Appellee. )

Case No. 00R-42

**FINDINGS AND ORDERS  
(CONFESSION OF JUDGMENT)**

**THIS CAUSE** comes on for hearing before the Nebraska Tax Equalization and Review Commission on the 17th day of December, 2001. Based upon the Notice of Appeal filed by Appellant, the Amended Offer to Confess Judgment filed by Appellee and the Appellant's Acceptance of the Amended Offer to Confess Judgment, the Commission finds and determines as follows:

**I.**

That pursuant to Neb. Rev. Stat. §77-5007 (2001 Supp.), the Commission has jurisdiction over the Parties hereto and over the subject matter of this Appeal.

**II.**

That the subject matter of this Appeal is the assessed value of certain real property for tax year 2000, which real property is legally described in the appeal.

**III.**

That on the 24th day of July, 2000, the Appellee determined that the real property which is the subject matter of this appeal had a value for purpose of taxation in the amount of \$151,782.

**IV.**

That on the 21st day of August, 2000, the Appellant filed a Notice of Appeal, alleging that the assessed value of the subject property was excessive. Appellant therefore requested that the Commission grant the Appellant relief by finding and determining the assessed value of the subject property for tax year 2000 to be no more than \$129,329.

**V.**

That on or about the 15th day of December, 2001, the Appellee offered to confess judgment, which offer, if accepted would result in a total assessed value for purposes of taxation in the amount of \$129,329 for tax year 2000.

**VI.**

That on or about the 15th day of December, 2001, the Appellant accepted the Appellee's amended offer to confess judgment in the amount of \$129,329, as evidenced by Appellant's signature on the Acceptance Agreement, which has been filed with the Commission.

**ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the order of the County Board of Equalization of Cass County, Nebraska, which set the assessed value of the subject property for tax year 2000, is hereby vacated and set aside.
2. That the Appellee's Amended Offer to Confess Judgment in Part is hereby approved.
3. That the subject property legally described as Imp only on North Lake Lot 45, shall be valued for purposes of taxation for tax year 2000, as follows:

|              |           |   |
|--------------|-----------|---|
| Land         | \$        | 0 |
| Improvements | \$129,329 |   |
| Total        | \$129,329 |   |


4. That this decision, if no appeal is filed, shall be certified within thirty days to the Cass County Treasurer, and the Cass County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2001 Supp.).
5. That this Order shall not be used or construed as a determination of the assessed value of the subject property in any other proceeding pertaining to the valuation of the subject property for any tax year other than tax year 2000.
6. That each party is to bear its own costs in this matter.

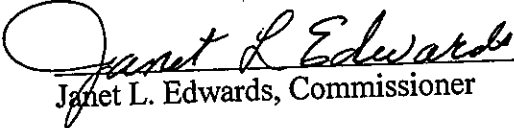
**IT IS SO ORDERED.**

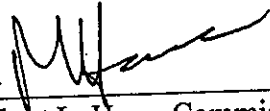
**DATED** this 17th day of December, 2001.



*Seal*

  
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Mark P. Reynolds, Chairman

  
\_\_\_\_\_  
Janet L. Edwards, Commissioner

  
\_\_\_\_\_  
Robert L. Hans, Commissioner