

BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION

GLENDA L. KREBS,)	
)	CASE NO. 96R-24
Appellant,)	
)	
v.)	DOCKET ENTRY
)	
LINCOLN COUNTY BOARD)	
OF EQUALIZATION,)	
)	
Appellee.)	

The Commission called the above-captioned case for hearing on the merits in the City of North Platte, Lincoln County, Nebraska, on the 18th day of June, 1997, pursuant to a Notice of Hearing issued the 30th day of May, 1997.

Appellant appeared personally. Appellee appeared through counsel. During the hearing, the Commission took judicial notice of certain information, and each of the parties was allowed to present evidence and cross-examine witnesses of the opposing party. Thereafter the parties rested, and the Commission heard closing statements from the 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 be accompanied by findings of fact and conclusions of law.

The Commission, 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 merits of the above-captioned case. All Commissioners participated in determining Findings of Fact and Conclusions of Law and the resulting Order, 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 real estate 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 1996.
- III. That the basis for the protest was the allegation that the subject property was valued at a higher percentage of fair market value than comparable properties in the surrounding area.
- IV. That the County Assessor proposed valuing the property as follows:

Land	\$ 6,580.00
Improvements	\$47,390.00
Total	\$53,970.00

- V. That the Appellant requested an assessed value for tax purposes as follows:

Land	\$ 6,580.00
Improvements	\$31,580.00
Total	\$38,060.00

- VI. That the evidence shows that Appellant purchased the property in 1982 for \$29,000.00. (Said property being a 1973 double-wide mobile home set on a basement.)
- VII. That the Appellee denied the protest.
- VIII. That Appellant thereafter timely filed an appeal of that decision to the Tax Equalization and Review Commission.
- IX. That the assessed value of the subject property for tax year 1996 is not supported by the evidence adduced by Appellee.
- X. That evidence has been adduced to establish 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 Lincoln

County Board of Equalization which set the assessed value of the subject property for purposes of taxation at \$53,970.00 for tax year 1996 was unreasonable and arbitrary.

- II. That the decision of the Lincoln County Board of Equalization to deny Appellant's request to reduce the assessed valuation to \$38,060.00 was unreasonable and arbitrary.
- III. That therefore the decision of the Lincoln County Board of Equalization must be reversed.

ORDER

- I. That the order of the Lincoln County Board of Equalization setting the assessed value of the subject property for tax year 1996 at \$53,970.00 is reversed.
- II. That Appellant's real property legally described as Lincoln Hiway, 4th addition, PT 32 , 1.6 A, 1 TP in the City of North Platte, Lincoln County, Nebraska, more commonly known as 3101 West 16th Street, North Platte, Nebraska, shall be valued as follows for tax year 1996:

Land	\$ 6,580.00
Improvements	\$36,646.00
Total	\$43,226.00,

Which valuation was determined as follows:

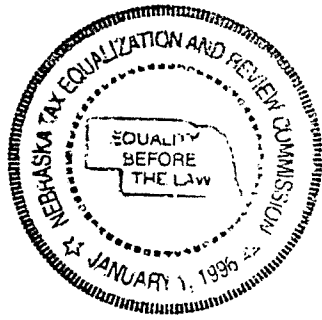
Mobile Home-Replacement Cost New	\$63,194.00
Less 55% Depreciation	28,437.00
Garage	7,641.00
Shed	568.00
Land	6,580.00
Total	\$43,226.00

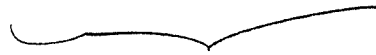
- III. That this decision, if no appeal is filed, shall be certified within thirty days to the Lincoln County Treasurer, and the Lincoln County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1996).

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

Dated this 2nd day of July, 1997.

SEAL





Mark P. Reynolds, Chairman