

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

INDIANHEAD GOLF CLUB LLC,	)	Case No. 97R-463
	)	
Appellant,	)	
	)	
v.	)	DOCKET ENTRY
	)	AFFIRMING DECISION
HALL COUNTY BOARD	)	OF APPELLEE
OF EQUALIZATION,	)	
	)	
Appellee.	)	

The Nebraska Tax Equalization and Review Commission ("Commission") called the above-captioned case for hearing on the merits in the City of Grand Island, Hall County, Nebraska, on the 19th day of May, 1998, pursuant to a Notice of Hearing issued the 4th day of March, 1998.

Appellant appeared through Counsel. Appellee appeared through counsel. During the hearing, the Commission took judicial notice of certain information, and each of the parties was afforded the opportunity to present evidence and argument. Each party was also afforded the opportunity to cross-examine witnesses of the opposing party as required by law.

Neb. Rev. Stat. §77-5018 (1997 Supp.), 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 receiving the exhibits and hearing evidence and argument, entered its Findings of Fact, Conclusions of Law, and a final order on the merits of the appeal in this case, 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 vacant real property as described in the petition in this case.
- II. That Appellant timely filed a protest of the assessed value of its property for tax year 1997.
- III. That the basis for the protest was the allegation that the property was overvalued.
- IV. That the Appellee granted the protest in part.
- V. That Appellant thereafter timely filed an appeal of that decision to the Commission.
- VI. That the Appellant adduced no evidence which would establish that the County's action was unreasonable or arbitrary.
- VII. That the Appellee moved to dismiss the appeal for failure of the Appellant to prove a prima facie case.

**CONCLUSIONS OF LAW**

- I. That the Commission has jurisdiction over the parties and the subject matter of this appeal.
- II. That the Commission is required by Neb. Rev. Stat. §77-1511 (Reissue 1996) to affirm the decision of the Appellee unless evidence is adduced establishing that the action of the Appellee was unreasonable or arbitrary.
- III. That based on the record before the Commission, no evidence has been adduced to establish that the action of the Appellee in this case was unreasonable or arbitrary.

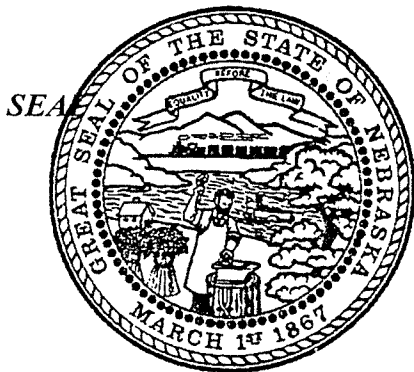
IV. Further that the appeal should be dismissed.

**ORDER**

- I. That the appeal is dismissed.
- II. That this decision, if no appeal is filed, shall be certified within thirty days to the Hall County Treasurer, and the Hall County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1996).
- III. That this decision shall only be applicable to tax year 1997.
- IV. That each party is to bear its own costs in this matter.

The above and foregoing Findings of Fact, Conclusions of Law, and Order were approved by a quorum of the Commission, and entered of record on the 19th day of May, 1998, and are therefore deemed to be the Order of Commission in this case, pursuant to Neb. Rev. Stat. §77-5005. (Reissue 1996).

Signed and sealed this 29th day of May, 1998.



*Mark P. Reynolds, Chairman*