

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

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| ROBERT HATRIDGE, |) | |
| |) | |
| Appellant, |) | CASE NO. 03R-217 |
| |) | |
| vs. |) | FINDINGS AND ORDER |
| |) | PURSUANT TO STIPULATION OF THE |
| SARPY County Board of |) | PARTIES AT HEARING |
| Equalization, |) | |
| |) | |
| Appellee. |) | |

The above-captioned case was called for a hearing on the merits of an appeal by Robert Hatridge to the Tax Equalization and Review Commission ("the Commission"). The hearing was held in the Commission's Hearing Room on the sixth floor of the Nebraska State Office Building in the City of Lincoln, Lancaster County, Nebraska, on March 18, 2004, pursuant to a Notice and Order for Hearing issued January 7, 2004. Commissioners Wickersham, Reynolds, Lore, and Hans were present. Commissioner Wickersham presided at the hearing.

Robert Hatridge ("the Taxpayer") appeared at the hearing. The Taxpayer appeared without Counsel.

The Sarpy County Board of Equalization ("the County Board") appeared through counsel, Michael A. Smith, Esq., a Deputy County Attorney for Sarpy County, Nebraska.

The Commission took statutory notice, received exhibits and heard testimony.

During the course of the hearing the Parties entered into a stipulation.

Neb. Rev. Stat. §77-5018 (Reissue 2003) 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, based on the stipulation offered by the Parties, finds and determines as follows:

**I.
FINDINGS OF FACT**

1. The Taxpayer is the owner of record of certain residential real property described in the appeal as improvements only on Lot 23B Martinview Trailer Court, Sarpy County, Nebraska as improvements only on Lot 23B Martinview Trailer Court, Sarpy County, Nebraska ("the subject property").

2. The actual or fair market value of the subject property, placed on the assessment roll as of January 1, 2003, ("the assessment date") by the Sarpy County Assessor was:

Improvement value \$10,401.00
Total value \$10,401.00. (E1)

3. The Taxpayer timely protested that value to the County Board. The Taxpayer proposed the following value for the subject property:

Improvement value \$4,953.00
Total value \$4,953.00. (E1)

4. The County Board denied the protest. (E1)

5. The Taxpayer timely filed an appeal of that decision to the Commission.
6. The County Board was served with a Notice in Lieu of Summons, and duly answered that Notice.
7. A Notice and Order for Hearing issued on January 7, 2004, set a hearing of the Taxpayer's appeal for March 18, 2004, at 10:30 a.m., CST.
8. An Affidavit of Service which appears in the records of the Commission establishes that a copy of the Notice and Order for Hearing was served on all parties.
9. The stipulation of the Parties constitutes sufficient, clear and convincing evidence to overcome the statutory presumption in favor of the County Board.
10. Based on the entire record before it, the Commission finds and determines that the actual or fair market value of the subject property for the tax year 2003 is:

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| Improvement value | <u>\$5,003.00</u> |
| Total value | <u><u>\$5,003.00</u></u> |
11. The value of the subject property as of the assessment date determined by the County Board is not supported by the evidence.
12. The decision of the County Board was incorrect, arbitrary and unreasonable.

13. The decision of the County Board should be vacated and reversed affirmed.
14. That the actual or fair market value of the subject property for the tax year 2003 shall be:

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| Improvement value | <u>\$5,003.00</u> |
| Total value | <u>\$5,003.00.</u> |
15. That this decision, if no appeal is timely filed, shall be certified to the Sarpy County Treasurer, and the Sarpy County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (Reissue 2003).
16. That any request for relief, by any party, which is not specifically provided for by this order is denied.
17. That each party is to bear its own costs in this matter.
18. That this decision shall only be applicable to tax year 2003.

19. This order is effective for purposes of appeal March 19,
2004.

IT IS SO ORDERED.

Dated March 19, 2004.

Wm. R. Wickersham, Chair

Susan S. Lore, Commissioner

Robert L. Hans, Commissioner

Mark P. Reynolds, Vice-Chair

SEAL