

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

|                                 |   |                        |
|---------------------------------|---|------------------------|
| BETTY L. DOWNER and HAL DOWNER, | ) | CASE NO. 98A-118       |
|                                 | ) |                        |
| Appellants,                     | ) | FINDINGS OF FACT       |
|                                 | ) | AND CONCLUSIONS OF LAW |
| vs.                             | ) |                        |
|                                 | ) |                        |
| SIOUX COUNTY BOARD OF           | ) |                        |
| EQUALIZATION,                   | ) |                        |
|                                 | ) |                        |
| Appellee.                       | ) |                        |

THIS CAUSE comes before the Nebraska Tax Equalization and Review Commission on the 10th day of ~~April~~<sup>May</sup>, 1999, and based upon the Notice of Appeal filed by the Appellant, the Offer to Confess Judgment in Part filed by the Appellee, together with an Affidavit and Stipulation submitted by the Sioux County Assessor and Attorney Offices, and the Appellant's Acceptance of the Amended Offer to Confess Judgment in Part, the Commission finds as follows:

I.

Pursuant to Section 77-5007 of the Nebraska Revised Statutes, the Commission has jurisdiction over the parties hereto and over the subject matter of this appeal. Neb. Rev. Stat. §77-5007 (Reissue 1996).

II.

On July 15, 1998, the Sioux County Board of Equalization rendered a 1998 assessed valuation of Fourteen Thousand Two Hundred Five Dollars (\$14,205.00) on the subject property described as S½, S½NW¼, S½NE¼ of Section 4, Township 24, Range 56, Sioux County, Nebraska.

III.

On the 19th day of August, 1998, the Appellant filed a Notice of Appeal with the Commission, alleging that the 1998 assessed value of One Hundred Forth-Eight Thousand Three Hundred Sixty-Two Dollars (\$148,362.00) was excessive.

IV.

On April 9, 1999, the Sioux County Board of Equalization, Appellee, offered to confess judgment in part for the sum of

Fourteen Thousand Two Hundred Five Dollars (\$14,205.00), with parties to bear and pay their respective costs. This amount represents the difference between the 1998 valuation of One Hundred Forty-Eight Thousand Three Hundred Sixty-Two Dollars (\$148,362.00) as adopted by the Sioux County Board of Equalization on July 15, 1998, and the revised assessment offer of One Hundred Thirty-Four One Hundred Fifty-Seven Dollars (\$134,157.00).

V.

On May 10, 1999 the Tax Equalization and Review Commission entered an Order approving the Appellee's Offer to Confess Judgment in Part.

VI.

On April 19, 1999 the Appellant accepted the Appellee's Offer to Confess Judgment in Part for the sum of Fourteen Thousand Two Hundred Five Dollars (\$14,205.00) as evidenced by their signature on the attached Acceptance Agreement.

WHEREFORE, IT IS ORDERED, ADJUDGED AND DECREED:

1. The assessed value rendered by the Board of Equalization of Sioux County, Nebraska, is hereby vacated and set aside; and that the Appellee's Offer to Confess Judgment in Part is hereby approved as follows:

|                               |              |
|-------------------------------|--------------|
| Actual Value of Land:         | \$ 69,573.00 |
| Actual Value of Improvements: | \$ 64,584.00 |
| Total:                        | \$134,157.00 |

2. The Commission shall certify its Decision to the Sioux County Clerk, Sioux County Assessor, and Sioux County Treasurer, with the directions that these county officers shall correct the valuation of the subject property in accordance with the holdings of this Opinion.

3. Neither the Appellee's Offer to Confess Judgment in Part, the Appellant's Acceptance of Appellee's Offer to Confess Judgment in Part, this Opinion, or any other document related to this appeal shall be used or construed as an admission by either the Appellant or Appellee as to the actual or assessed value of the subject real estate in any other proceeding pertaining to the valuation of real estate for subsequent tax years; and



County shall pay its own respective costs.

BY THE COMMISSION:

\_\_\_\_\_  
Chairman\Commissioner

Approved \_\_\_\_\_ form:

4/15/99  
Date

April 19, 1999  
Date

4-19-99  
Date

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