

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

DUANE DEAN,)	
Pierce County Assessor)	CASE NO. 02PT-1
)	
Appellant,)	
)	
vs.)	FINDINGS AND ORDERS
)	(CONFESSION OF JUDGMENT)
)	
CATHERINE D. LANG,)	
Property Tax Administrator,)	
)	
Appellee.)	

THIS CAUSE comes on for hearing before the Nebraska Tax Equalization and Review Commission ("the Commission") on this the 20th day of February, 2002. Based on the appeal filed by the Pierce County Assessor, the exhibits filed by the Assessor, and the Confession of Judgment filed by the Property Tax Administrator, the Commission finds and determines as follows:

**I.
FINDINGS OF FACT**

The duties governing the creation and use of the Sales File are set forth in Neb. Rev. Stat. §77-1327 (2001 Supp.) and in Title 350, Neb. Admin. Code, Chapter 12. The Department of Property Assessment and Taxation, pursuant to those duties, determined that the sale of the commercial property which is at issue in this appeal should be included in the Qualified

Commercial Sales File for Pierce County, Nebraska, for tax year 2002. (E1). The deed for this transfer was recorded May 1, 2001, and indicates that the transfer was made pursuant to a land contract. (E3). Title to the property was returned to the original seller on November 2, 2001. (E4).

The Pierce County Assessor protested the decision to include the sale in Qualified Commercial Sales File to the Property Tax Administrator. (E1). The Property Tax Administrator, after a hearing, denied the protest. (E1). The Pierce County Assessor then timely filed an appeal of that decision. (Appeal Form).

The Property Tax Administrator, prior to the hearing on the merits of this appeal, offered to confess judgment. (Confession of Judgment). The offer recited the fact that the Property Tax Administrator has agreed to disqualify the sale, found at Book 40, Page 473 in records of the Pierce County Register of Deeds Office, from the Qualified Commercial Sales File for Pierce County for tax year 2002. (E1; Confession of Judgment).

**II.
CONCLUSIONS OF LAW**

The Commission has personal jurisdiction and subject matter jurisdiction over the Parties and the issues raised in this

appeal pursuant to Neb. Rev. Stat. §77-5007(11) (2001 Supp.).
The standard of review applicable to these proceedings is set forth in Neb. Rev. Stat. §77-5016(7) (2001 Supp.).

The Offer to Confess Judgment, considered in light of the standard of review, mandates that the decision of the Property Tax Administrator to deny the protest be vacated and reversed.

**III.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the decision of the Property Tax Administrator to deny the protest is vacated and reversed.
2. That the Property Tax Administrator is directed to exclude the sale of commercial real property which is described below from the Qualified Commercial Sales File for Pierce County for tax year 2002.

<u>Case Number</u>	<u>Book/Page</u>	<u>Sale Date</u>	<u>Roster</u>
02PT-1	40/473	May 1, 2001	Commercial

3. Further that this sale is not to be used in any ratio studies or measures of central tendency for tax year 2002.
4. That any motions or requests not specifically granted herein be, and hereby are, denied.

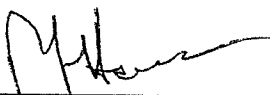
5. That this decision, if no appeal is filed, shall be certified within thirty days to the Pierce County Assessor and to the Property Tax Administrator.
6. That each party is to bear its own costs in these matters.

IT IS SO ORDERED.

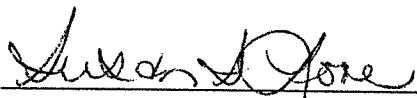
Dated this 20th day of February, 2002.



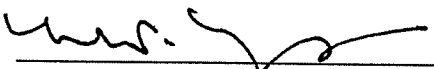
SEAL



Robert L. Hans, Commissioner



Susan S. Lore, Commissioner



Mark P. Reynolds, Chairman