

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

BETTY J. CONNELL,	)	
	)	
	)	CASE NO. 97R-188
Appellant,	)	—
	)	
v.	)	DOCKET ENTRY
	)	AFFIRMING DECISION
BUFFALO 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, Buffalo County, Nebraska, on the 18th day of May, 1998, pursuant to a Notice of Hearing issued the 5th day of March, 1998.

Appellant appeared personally and 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 commercial real property as described in the petition in this case.
- II. That Appellant timely filed a protest of the assessed value of her property for tax year 1997.
- III. That the basis for the protest was the allegation that the land value increased by four times the previous value and the property is situated next to a large power substation.
- IV. That the County Assessor proposed valuing the property at \$556,395 for the purposes of taxation.
- V. That the Appellant requested that the property be valued at \$129,270 for purposes of taxation.
- VI. That the Appellee denied the protest.
- VII. That Appellant thereafter timely filed an appeal of that decision to the Commission.
- VIII. That insufficient evidence was adduced to prove the County's land valuation was arbitrary or unreasonable. Vacant land sales ranged from \$3.21 to \$5.62 per square foot, omitting the sale date of January 15, 1998.
- IX. That County provided evidence showing the improvement's Reconstruction Cost New value was given physical depreciation, functional depreciation and the usual 20% depreciation given for the substation plus an additional 10% given by the County Board of Equalization.
- X. That the uncontroverted testimony was that subject property generates an income of

\$39,000 annually and has not suffered vacancy losses.

- XI. Further that the assessed value of the subject property for tax year 1997 is supported by the evidence.
- XII. That insufficient evidence has been adduced to establish that the decision of the Appellee was unreasonable or arbitrary.

### 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, insufficient evidence has been adduced to establish that the action of the Appellee in this case was unreasonable or arbitrary.
- IV. That the Appellant has failed to establish by a preponderance of the evidence that the decision of the Buffalo County Board of Equalization was unreasonable or arbitrary.
- V. That the Commission must, therefore, and hereby does conclude as a matter of law that the decision of the Buffalo County Board of Equalization which set the assessed value of the subject property for purposes of taxation at \$501,530 for tax year 1997 was neither unreasonable nor arbitrary.
- VI. Further that the decision of the Buffalo County Board of Equalization must be affirmed.

**ORDER**

- I. That the order of the Buffalo County Board of Equalization setting the assessed value of the subject property for tax year 1997 at \$ 501,530 is affirmed.
- II. That Appellant's real property legally described as City Lands Kearney Section 12, Township 8, Range 16, Pt. Lot 8, Buffalo County, Nebraska, shall be valued as follows for tax year 1997:

Land	\$384,055
Improvements	\$117,475
Total	\$501,530
- III. That this decision, if no appeal is filed, shall be certified within thirty days to the Buffalo County Treasurer, and the Buffalo County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1996).
- IV. That this decision shall only be applicable to tax year 1997.
- V. 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 18th 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 5th day of June, 1998.

*SEAL*



*Mark P. Reynolds, Chairman*