

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

LILLIAN KOUBA TRUST,	)	
	)	
	)	CASE NO. 97R-4
Appellant,	)	
	)	
v.	)	DOCKET ENTRY
	)	
BUTLER COUNTY BOARD	)	
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 Lincoln, Lancaster County, Nebraska, on the 2<sup>nd</sup> day of February, 1997, pursuant to a Notice of Hearing issued the 7<sup>th</sup> day of January, 1998.

The Lillian Kouba Trust, Appellant, appeared through its Trustee. The Butler County Board of Equalization, Appellee, appeared through counsel. During the hearing, the Commission took judicial notice of certain information, and each of the parties was allowed 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 agricultural real property as described in the petition in the instant 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 land value was too high.
- IV. That the County Assessor proposed valuing the property at \$160,045 for the purposes of taxation.
- V. That the Appellant requested that the property be valued at \$132,000 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 the record before the Commission indicates that the County Assessor correctly followed the Nebraska Agricultural Land Valuation Manual and Nebraska County Assessor's Manual Volumes 1 and 2.
- IX. That the Appellant's comparable 80-acre farm was, in fact, not comparable to the subject property as 51 of the 80 acres were lower valued 4D1 land, while the subject property contained only 31 acres of 4D1 land out of 160 acres.
- X. That the alleged comparable property contained only 4 acres of the 1D1 "best soils" while the subject contains 65 acres of 1D1 land.
- XI. Further that the assessed value of the subject property for tax year 1997 is supported by

the evidence.

- XII. That no 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 the Commission, based on the record before it, determined that no evidence had been adduced to establish that the action of the Appellee was unreasonable or arbitrary.
- IV. That the Appellant had therefore failed to establish by a preponderance of the evidence that the decision of the Appellee was unreasonable or arbitrary.
- V. That the Commission was required to, and did, conclude as a matter of law that the decision of the Appellee which set the assessed value of the subject property at \$160,045 for purposes of taxation for tax year 1997 was neither unreasonable nor arbitrary.
- VI. That the decision of the Appellee must be affirmed.

### ORDER

- I. That the order of the Butler County Board of Equalization setting the assessed value of the subject property for tax year 1997 at \$160,045 was affirmed.
- II. That Appellants' real property legally described as the Northwest  $\frac{1}{4}$  of 25-14- 2,

consisting of approximately 160 acres, more or less, and also known in records of the Butler County Assessor's Office as Parcel ID No. 720024388, Butler County, Nebraska, shall be valued as follows for tax year 1997:

Land	\$159,405
Improvements	\$ 640
Total	\$160,045

III. That the decision, if no appeal is filed within thirty days, should be certified to the Butler County Treasurer, and the Butler County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1997).

IV. That the decision shall only be applicable to tax year 1997.

V. That each party was to bear its own costs in this matter

**IT WAS SO ORDERED ON THE 3<sup>rd</sup> DAY OF FEBRUARY, 1998.**

SEAL



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Mark P. Reynolds, Chairman