



**FINDINGS OF FACT**

From the record, the Commission finds and determines as follows:

**A.  
PROCEDURAL FINDINGS**

1. That Taxpayer is the owner of record of certain residential real property located in Lancaster County, Nebraska ("subject property").
2. That the Lancaster County Assessor ("Assessor") proposed valuing the subject property for purposes of taxation in the amount of \$347,300 as of January 1, 1998 ("assessment date"). (E2:98)
3. That Taxpayer timely filed a protest of the proposed valuation, and requested that the subject property be valued at \$298,228. (E2:23).
4. That the basis of the protest was the allegation that the square footage of the improvement is overstated; that the quality grade is overstated; and the condition of the improvement is overstated; all resulting in the property being overvalued.
5. That the County granted the protest in part and reduced the assessed value from \$347,300 to \$317,200 based on condition and errors in measurement discovered during a personal inspection. (E2:98).
6. That thereafter, the Taxpayer timely filed an appeal of the County's decision to the Commission. (Appeal Form).

**B.  
SUBSTANTIVE FINDINGS AND FACTUAL CONCLUSIONS**

1. That the subject property was built in 1991 at a cost of \$290,000. (E7:2)

2. That the subject property is located in a unique neighborhood with very little sales turnover.
3. That the improvements to the subject property suffers from some settling of the improvements. That the Taxpayer has not consulted with the builder regarding these "defects." That the settling is not typical. That, however, the Taxpayer adduced no evidence of the impact on actual or fair market value of this settling.
4. That Taxpayer adduced no evidence of actual or fair market value of the subject property.
5. That from the record before it, the Commission finds and determines that the actual or fair market value of the subject property as of January 1, 1998, was \$317,200.
6. That therefore the assessed value of the subject property for tax year 1998 as determined by the County is supported by the evidence.
7. That insufficient evidence has been adduced to establish that the decision of the County was unreasonable or arbitrary.
8. That therefore the decision of the County must be affirmed.

#### CONCLUSIONS OF LAW

1. That the Commission has jurisdiction over the parties and the subject matter of this appeal.
2. That the Commission is required by Neb. Rev. Stat. §77-1511 (Reissue 1996) to affirm the decision of the County unless evidence is adduced establishing that the action of the County was unreasonable or arbitrary.

3. That "There is a presumption that a board of equalization has faithfully performed its official duties in making an assessment and has acted upon sufficient competent evidence to justify its action. That presumption remains until there is competent evidence to the contrary presented, and the presumption disappears when there is competent evidence on appeal to the contrary. From that point on, the reasonableness of the valuation fixed by the board of equalization becomes one of fact based upon all the evidence presented. The burden of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board." *Kawasaki Motors v. Lancaster Cty. Bd. Of Equal.*, 7 Neb. App. 655 (1998).
4. That based on the record before the Commission, insufficient evidence has been adduced to establish that the action of the County in this case was unreasonable or arbitrary.
5. That the appraisal of real estate is not an exact science. *Matter of Bock's Estate*, 198 Neb. 121, 124, 251 N. W. 2d 872, 874 (1977).
6. That as a matter of law the Taxpayer has NOT met the burden of persuasion as required by *Kawasaki Motors v. Lancaster Cty. Bd. Of Equal.*, 7 Neb. App. 655 (1998).
7. That based on the record before the Commission, the Commission must, and hereby does, conclude as a matter of law that the decision of the Lancaster County Board of Equalization which set the assessed value of the subject property for purposes of taxation at \$317,200 for tax year 1998 was neither unreasonable nor arbitrary.
8. That therefore the decision of the Lancaster County Board of Equalization must be affirmed.

**ORDER**

1. That the order of the Lancaster County Board of Equalization setting the assessed value of the subject property for tax year 1998 at \$317,200 is affirmed.
2. That Taxpayer's real property legally described as Lot 9, Block 1, Lancashire Estates Addition to the City of Lincoln, Lancaster County, Nebraska, more commonly known as 8232 Dorset Drive, shall be valued as follows for tax year 1998:

Land	\$ 40,000
Improvements	\$277,200
Total	\$317,200

3. That this decision, if no appeal is filed, shall be certified to the Lancaster County Treasurer, and the Lancaster County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1996).
4. That this decision shall only be applicable to tax year 1998.
5. That each party is to bear its own costs in this matter.

**IT IS SO ORDERED.**

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 23<sup>rd</sup> day of March, 1999, 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 23<sup>rd</sup> day of March, 1999.

**SEAL**



*Mark P. Reynolds*, Chairman