

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

ROLAND EDWARD MORROW,)	Case No. 97R-414
)	
Appellant,)	
)	
v.)	DOCKET ENTRY
)	AFFIRMING DECISION
MERRICK 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, Hall County, Nebraska, on the 20th day of May, 1998, pursuant to a Notice of Hearing issued the 23rd day of March, 1998.

Appellant appeared personally. 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 real property as described in the petition in this case.
- II. That Appellant timely filed a protest of the assessed value of his property for tax year 1997.
- III. That the basis for the protest was the allegation that the land amount is not correct and the condition of the improvements was not considered.
- IV. That the County Assessor proposed valuing the property at \$35,360.00 for the purposes of taxation.
- V. That the Appellant requested that the property be valued as "reasonable" 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 Commission's only area of jurisdiction is subject parcel #1785 as the Appellant failed to provide the required Form 422 with the County Board of Equalization with regard to Parcels 3358 and 2480.
- IX. That the taxpayer provided no evidence or even an opinion as to the value of the improvements on subject property.
- X. That the taxpayer's dispute over the number of acres involved cannot be determined by this body, but if the taxpayer was correct, the land would be valued higher.

- 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 Merrick 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 Merrick County Board of Equalization which set the assessed value of the subject property for purposes of taxation at \$35,360.00 for tax year 1997 was neither unreasonable nor arbitrary.
- VI. Further that the decision of the Merrick County Board of Equalization must be affirmed.

ORDER

- I. That the order of the Merrick County Board of Equalization setting the assessed value of the subject property for tax year 1997 at \$35,360.00 is affirmed.
- II. That Appellant's real property legally described as part NE¼ SW¼ 25¼ acres 4-13-6 32-4LT CCFD shall be valued as follows for tax year 1997:


Land	\$24,735
Improvements	\$10,625
Total	\$35,360
- III. That this decision, if no appeal is filed, shall be certified within thirty days to the Merrick County Treasurer, and the Merrick 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 20th 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 29th day of May, 1998.

SEAL





Mark P. Reynolds, Chairman