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BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION
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KENNETH JOHANSEN,)	Case No. 97R-168
)	
Appellant,)	
)	
vs.)	FINDINGS OF FACT AND
)	CONCLUSIONS OF LAW
DOUGLAS COUNTY BOARD)	
OF EQUALIZATION,)	
)	
Appellee(s).)	

THIS CAUSE comes before the Nebraska Tax Equalization and Review Commission on the 30th day of December, 1997, and based upon the Notice of Appeal filed by the appellant, the Offer to Confess Judgment in Part filed by the appellee, together with an Affidavit and Stipulation submitted by the Douglas County Assessor and Attorney Offices, and the appellant's Acceptance of the Amended Offer to Confess Judgment in Part, the Commission finds as follows:

I.

Pursuant to section 77-5007 of the Nebraska Revised Statutes, the Commission has jurisdiction over the parties hereto and over the subject matter of this appeal. Neb. Rev. Stat. §77-5007 (Reissue 1996).

II.

On or about July 23, 1997, the Douglas County Board of Equalization rendered a 1997 assessed valuation of \$186,000 on the subject property located at 15901 West Maple Road, Omaha, Douglas County, Nebraska 68116.

III.

On August 21, 1997, the appellant filed a Notice of Appeal with the Commission, alleging that the 1997 assessed value of

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\$186,000 was excessive.

IV.

On December 5, 1997, the Douglas County Board of Equalization, appellee, offered to confess judgment in part for the sum of \$10,000, with parties to bear and pay their respective costs. This amount represents the difference between the 1997 valuation of \$186,000 as adopted by the Douglas County Board of Equalization and the revised assessment offer of \$176,000.

V.

On December 8, 1997, the Tax Equalization and Review Commission entered an Order approving the appellee's Amended Offer to Confess Judgment in Part.

VI.

On December 24, 1997, the appellant accepted the appellee's Amended Offer to Confess Judgment in Part for the sum of \$10,000 as evidenced by his signature on the attached Acceptance Agreement.

WHEREFORE, IT IS ORDERED, ADJUDGED AND DECREED:

1. The assessed value rendered by the Board of Equalization of Douglas County, Nebraska, is hereby vacated and set aside; and that the appellee's Amended Offer to Confess Judgment in Part is hereby approved as follows:

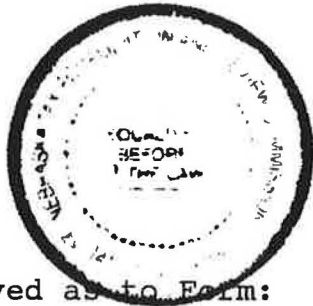
Actual Value of Land: \$32,000
Actual Value of Improvements: \$144,000
Total: \$176,000

2. The Commission shall certify its Decision to the Douglas

County Clerk, Douglas County Assessor, and Douglas County Treasurer, with the directions that these county officers shall correct the valuation of the subject property in accordance with the holdings of this Opinion.

3. Neither the appellee's Offer to Confess Judgment in Part, the appellant's Acceptance of Appellee's Offer to Confess Judgment in Part, this Opinion, or any other document related to this appeal shall be used or construed as an admission by either the appellant or the appellee as to the actual or assessed value of the subject real estate in any other proceeding pertaining to the valuation of real estate for subsequent tax years; and


4. Each party shall pay its own respective costs.



BY THE COMMISSION:


Chairman/Commissioner

Approved as to Form:


Patricia A. Ryan #18641
Deputy County Attorney
909 Civic Center
Omaha, NE 68183
(402) 444-7622

12-5-97
Date


Kenneth A. Johnson
Property Owner

12-24-97
Date