

BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION

INDIANHEAD GOLF CLUB LLC,	)	Case No. 97R-469
	)	
Appellant,	)	
	)	
v.	)	DOCKET ENTRY
	)	REVERSING DECISION
HALL 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 19th day of May, 1998, pursuant to a Notice of Hearing issued the 4th day of March, 1998.

Appellant appeared 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 its property for tax year 1997.
- III. That the basis for the protest was the allegation that the land is nonproductive property which border the golf course and its only purpose is to provide access to buildings.
- IV. That the Appellee denied the protest.
- V. That Appellant thereafter timely filed an appeal of that decision to the Commission.
- VI. That the improved parcel which is the subject of the appeal in Case No. 97R-466 has a land value of \$.10 per square foot.
- VII. That although there were three subject properties which vary in size, their use is uniform, they are contiguous under the same ownership, and they have no improvements.
- VIII. That each of the three subject properties should have the comparable per square foot land value as the improved subject property of \$.10 per square foot.
- IX. That from the record before the Commission the Appellant has established by a preponderance of the evidence that the decision of the Appellee was unreasonable and arbitrary.
- X. That therefore the assessed value of the subject property as determined by the Appellee for tax year 1997 is not supported by the evidence.

### 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 as a matter of law the Appellant has established by a preponderance of the evidence that the action of the Appellee was unreasonable and arbitrary.
- IV. 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 Hall County Board of Equalization which set the assessed value of the subject property for purposes of taxation for tax year 1997 was both unreasonable and arbitrary.
- V. That therefore the decision of the Hall County Board of Equalization must be vacated and reversed.

### ORDER

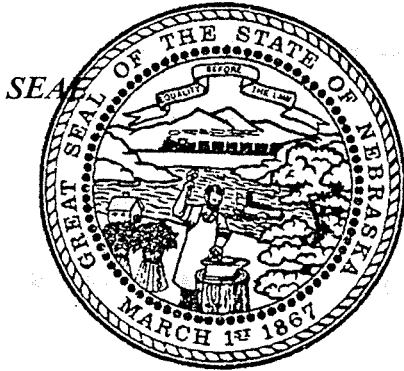
- I. That the order of the Hall County Board of Equalization setting the assessed value of the subject property for tax year 1997 is vacated and reversed.
- II. That Appellants' real property legally described as Pt. SW $\frac{1}{4}$  NE $\frac{1}{4}$  Misc. Tracts 26-11-10, 7.28 acres, in the City of Grand Island, Hall County, Nebraska, shall be valued as follows for tax year 1997:

Land	\$4,356
Improvements	\$ ---
Total	\$4,356

- III. That this decision, if no appeal is filed, shall be certified within thirty days to the Hall County Treasurer, and the Hall 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 19th 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.



*Mark P. Reynolds*

Mark P. Reynolds, Chairman