

BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION

DELL L. CERNY,)	
)	CASE NO. 96R-45
Appellant(s),)	
)	
v.)	DOCKET ENTRY
)	
CUSTER COUNTY BOARD)	
OF EQUALIZATION,)	
)	
Appellee.)	

The Commission called the above-captioned case for hearing on the merits in the City of North Platte, Lincoln County, Nebraska, on the 18th day of June, 1997, pursuant to a Notice of Hearing issued the 30th day of May, 1997.

Appellant appeared personally and through counsel. 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 cross-examine witnesses of the opposing party. Thereafter the parties rested, and the Commission heard closing statements from the parties.

Neb. Rev. Stat. §77-5018 (Reissue 1996, as amended by LB 397 (1997 Session)), 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 hearing the evidence, receiving the exhibits and hearing argument, entered its Findings of Fact, Conclusions of Law, and entered a final order on the merits of the above-captioned case. All Commissioners participated in determining Findings of Fact and Conclusions of Law, and the resulting Order, 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 estate as described in the petition in the instant case.

- II. That Appellant timely filed a protest of the assessed value of his property for tax year 1996.
- III. That the assessed value of the subject property for tax year 1996 is not supported by the evidence.
- IV. That the evidence adduced shows that the decision of the Appellee was unreasonable and arbitrary since the Appellee offered no comparables to support the value placed on the subject property.
- V. That Appellant's comparables demonstrate that depreciation adjustments made to the comparable properties were not made to the subject property.
- VI. That a physical depreciation adjustment of 7% (based on physical depreciation and age of materials used) and a locational depreciation adjustment of 10% must be made since the property is located in Arnold, Nebraska.
- VII. That the median indicated level of value for commercial property in Arnold for tax year 1996 is 105%.

CONCLUSIONS OF LAW

- I. 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 Custer County Board of Equalization which set the assessed value of the subject property for purposes of taxation at \$106,000.00 for tax year 1996 was unreasonable and arbitrary.
- II. That the decision of the Custer County Board of Equalization to deny Appellant's request to reduce the assessed valuation of the subject property was unreasonable and arbitrary.
- III. That therefore the decision of the Custer County Board of Equalization must be reversed.

ORDER

- I. That the order of the Custer County Board of Equalization setting the assessed value of the subject property for tax year 1996 at \$106,000.00 is reversed.

II. That the improvements to Appellant's real property shall be valued as follows for tax year 1996:

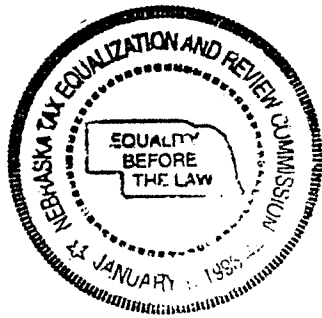
Land	\$ 2,890.00
Improvements	\$85,582.00
Total	\$88,472.00

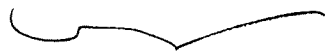
III. That this decision, if no appeal is filed, shall be certified within thirty days to the Custer County Treasurer, and the Custer County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1996).

IV. That each party is to bear its own costs in this matter.

Dated this 3rd day of July, 1997.

SEAL





Mark P. Reynolds, Chairman