

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

72nd Street Hospitality LLC,
Appellant,

v.

Douglas County Board of Equalization,
Appellee.

Case No: 14C 235

Decision and Order Affirming the
Determination of the Douglas County
Board of Equalization
(Default Judgment)

For the Appellant:

No appearance

For the Appellee:

Shakil A. Malik
Deputy Douglas County Attorney

The appeal was heard before Commissioners Robert W. Hotz and Nancy J. Salmon.

I. THE SUBJECT PROPERTY

The Subject Property is a commercial parcel located at 3702 S. 72nd Street in Omaha, Douglas County, Nebraska. The legal description of the parcel is found in the Case File.

II. PROCEDURAL HISTORY

The Douglas County Assessor determined that the assessed value of the Subject Property was \$2,668,000 for tax year 2014. 72nd Street Hospitality LLC (the Taxpayer) protested this assessment to the Douglas County Board of Equalization (the County Board). The County Board determined that the assessed value for tax year 2014 was \$2,668,000.¹

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (the Commission). The Commission issued an Order for Hearing on November 28, 2016, setting the hearing for March 13, 2017. Affidavits of Service, which appear in the records of the Commission, establish that a copy of each of the Orders for Hearing and Notice of Hearing listed above was served on all of the parties.² The Commission held a hearing on March 13, 2017. No one appeared on behalf of the Taxpayer as directed by the Commission's Order for

¹ See, Case File.

² See, Case File.

Hearing. The County Board moved for a default judgment in favor of the County Board's determination due to failure to prosecute the appeal.

III. STANDARD OF REVIEW

"In all appeals, excepting those arising under section 77-1606, if the appellant presents no evidence to show that the order, decision, determination or action appealed from is incorrect, the commission shall deny the appeal."³ The Commission is authorized to enter default judgments.⁴

IV. CONCLUSION

The Taxpayer failed to appear at the hearing as required by the Order for Hearing and Notice of Hearing and, therefore, presented no evidence to show that the order, decision, determination, or action appealed from was incorrect. The motion for an Order of Default Judgment should be granted and the decision of the County Board should be Affirmed.

V. ORDER

IT IS ORDERED THAT:

1. The Motion of the County Board for Default Judgment is granted.
2. The Decision of the Douglas County Board of Equalization determining the value of the Subject Property for tax year 2014 is Affirmed.
3. The taxable value of the Subject Property for tax year 2014 is:

Land:	\$1,530,100
<u>Improvement:</u>	<u>\$1,137,900</u>
Total:	\$2,668,000

4. This Decision and Order, if no appeal is timely filed, shall be certified to the Douglas County Treasurer and the Douglas County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2016 Cum. Supp.).
5. Any request for relief, by any party, which is not specifically provided for by this Decision and Order, is denied.
6. Each Party is to bear its own costs in this proceeding.

³ Neb. Rev. Stat. §77-5016(9) (2016 Cum. Supp.).

⁴ Neb. Rev. Stat. §77-5015 (2016 Cum. Supp.).

7. This Decision and Order shall only be applicable to tax year 2014.
8. This Decision and Order is effective for purposes of appeal on March 20, 2017.⁵

Signed and Sealed: March 20, 2017

Robert W. Hotz, Commissioner

SEAL

Nancy J. Salmon, Commissioner

⁵ Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2016 Cum. Supp.) and other provisions of Nebraska Statutes and Court Rules.