

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

Timothy R. O'Neill,  
Appellant,

v.

Hall County Board of Equalization,  
Appellee.

Case No: 16R 0207

Decision and Order Affirming the Decision  
of the Hall County Board of Equalization

Background

1. The Subject Property is a residential parcel located at 503 O'Neill Circle, City of Grand Island, Hall County, Nebraska. The legal description of the parcel is found in the Case File.
2. The Hall County Assessor (the County Assessor) assessed the Subject Property at \$77,943 for tax year 2016.
3. The Taxpayer protested this value to the Hall County Board of Equalization (the County Board) and requested an assessed value of \$74,439 for tax year 2016.
4. The County Board determined that the taxable value of the Subject Property was \$77,943 for tax year 2016.
5. The Taxpayer appealed the determination of the County Board to the Tax Equalization and Review Commission (the Commission).
6. A Single Commissioner hearing was held on June 23, 2017, at the Holiday Inn Express, 508 2<sup>nd</sup> Avenue South, Kearney, Nebraska, before Commissioner Robert W. Hotz.
7. Timothy R. O'Neill was present at the hearing.
8. Jack Zitterkopf, Hall County Attorney, and Jan Pelland, Hall County Assessor, were present for the County Board.

Applicable Law

9. All real property in Nebraska subject to taxation shall be assessed as of the effective date of January 1.<sup>1</sup>
10. The Commission's review of the determination of the County Board of Equalization is de novo.<sup>2</sup>
11. When considering an appeal a presumption exists that the "board of equalization has faithfully performed its official duties in making an assessment and has acted upon

<sup>1</sup> See, Neb. Rev. Stat. §77-1301(1) (Reissue 2009).

<sup>2</sup> See, Neb. Rev. Stat. §77-5016(8) (2016 Cum. Supp.), *Brenner v. Banner Cty. Bd. of Equal.*, 276 Neb. 275, 286, 753 N.W.2d 802, 813 (2008). "When an appeal is conducted as a 'trial de novo,' as opposed to a 'trial de novo on the record,' it means literally a new hearing and not merely new findings of fact based upon a previous record. A trial de novo is conducted as though the earlier trial had not been held in the first place, and evidence is taken anew as such evidence is available at the time of the trial on appeal." *Koch v. Cedar Cty. Freeholder Bd.*, 276 Neb. 1009, 1019 (2009).

sufficient competent evidence to justify its action.”<sup>3</sup> That presumption “remains until there is competent evidence to the contrary presented, and the presumption disappears when there is competent evidence adduced on appeal to the contrary. From that point forward, the reasonableness of the valuation fixed by the board of equalization becomes one of fact based upon all the evidence presented. The burden of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board.”<sup>4</sup>

12. The order, decision, determination or action appealed from shall be affirmed unless evidence is adduced establishing that the order, decision, determination, or action was unreasonable or arbitrary.<sup>5</sup>
13. Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.<sup>6</sup>
14. A Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.<sup>7</sup>
15. The Commission’s Decision and Order shall include findings of fact and conclusions of law.<sup>8</sup>

#### Findings of Fact & Conclusions of Law

16. The area of the parcel was 7,023 square feet. The Taxpayer stated that 899 square feet of the parcel was subject to a utility easement. The Taxpayer asserted that the assessment of the land component of the parcel at \$1 per square foot should have been discounted by the effect of the easement on the actual value of the parcel, but the Taxpayer did not quantify this effect.
17. The parcel included a 336 square foot detached single stall garage. It also included a 579 square foot concrete pad adjacent to the garage. The Taxpayer asserted that zoning required two parking stalls and that the concrete pad was assessed separately from the garage. The concrete pad was assessed as a miscellaneous improvement with a value of \$2,260 minus 35% depreciation. No information was provided that was clear and convincing evidence that the assessment of the concrete pad was arbitrary or unreasonable.
18. The Taxpayer produced no other information that would be sufficient to prove that the County Board determination of value was arbitrary or unreasonable.

---

<sup>3</sup> *Brenner v. Banner Cty. Bd. Of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (Citations omitted).

<sup>4</sup> *Id.*

<sup>5</sup> Neb. Rev. Stat. §77-5016(9) (2016 Cum. Supp.).

<sup>6</sup> *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

<sup>7</sup> Cf. *Josten-Wilbert Vault Co. v. Board of Equalization for Buffalo County*, 179 Neb. 415, 138 N.W.2d 641 (1965)

(determination of actual value); *Lincoln Tel. and Tel. Co. v. County Bd. Of Equalization of York County*, 209 Neb. 465, 308 N.W.2d 515 (1981)(determination of equalized taxable value).

<sup>8</sup> Neb. Rev. Stat. §77-5018(1) (2016 Cum. Supp.).

19. The Taxpayer has not produced competent evidence that the County Board failed to faithfully perform its duties and to act on sufficient competent evidence to justify its actions.
20. The Taxpayer has not adduced clear and convincing evidence that the determination of the County Board is arbitrary or unreasonable and the decision of the County Board should be affirmed.

ORDER

IT IS ORDERED THAT:

1. The Decision of the County Board of Equalization determining the taxable value of the Subject Property for tax year 2016, is Affirmed.
2. The taxable value of the Subject Property for tax year 2016 is:

Land	\$ 7,023
Improvement	<u>\$70,920</u>
Total	<u>\$77,943</u>

3. This Decision and Order, if no further action is taken, shall be certified to the Hall County Treasurer and the Hall County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2016 Cum. Supp.).
4. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
5. Each Party is to bear its own costs in this proceeding.
6. This Decision and Order shall only be applicable to tax year 2016.
7. This Decision and Order is effective on August 15, 2017.

Signed and Sealed: August 15, 2017

\_\_\_\_\_  
Robert W. Hotz, Commissioner