

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

Don Shoemaker,  
Appellant,

v.

Lancaster County Board of Equalization,  
Appellee.

Case Nos: 17A 0046 & 17A 0047

Decision and Order Affirming the  
Determinations of the Lancaster County  
Board of Equalization  
(Default Judgment)

**For the Appellant:**

No Appearance

**For the Appellee:**

Daniel J. Zieg  
Deputy Lancaster County Attorney

These appeals were heard before Commissioners Steven A. Keetle and Robert W. Hotz.

**I. THE SUBJECT PROPERTY**

The Subject Property consists of two agricultural parcels located in Lancaster County. The legal descriptions of the parcels are found in the Case Files.

**II. PROCEDURAL HISTORY**

The Lancaster County Assessor determined that the assessed value of the Subject Property was \$613,500 (17A 0046) and \$1,184,700 (17A 0047) for tax year 2017. Don Shoemaker (the Taxpayer) protested these assessments to the Lancaster County Board of Equalization (the County Board). The Lancaster County Board determined that the assessed value for tax year 2017 was \$613,500 (17A 0046) and \$1,184,700 (17A 0047).<sup>1</sup>

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (Commission). The Commission issued an Order for Hearing and Notice of Hearing on November 9, 2018, consolidating the appeals for hearing and setting the hearing date for February 11, 2019. The Commission issued an Order for Continuance with Extension of the Exhibit Exchange Deadlines and Amended Order for Hearing on January 8, 2019, setting the hearing date for March 8, 2019. Affidavits of Service which appear in the records of the

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<sup>1</sup> See Case Files.

Commission establish that these orders were served on all parties.<sup>2</sup> The Commission held a hearing on March 8, 2019. No one appeared on behalf of the Taxpayer as directed by the Commission's orders. The County Board moved for a default judgment in favor of the County Board's determination.

### 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.”<sup>3</sup> The Commission is authorized to enter default judgments.<sup>4</sup> An Order for Default Judgment affirming the determinations of the County Board may be entered when a party fails to appear at a hearing on the merits as ordered by the Commission.<sup>5</sup>

### IV. CONCLUSION

The Taxpayer failed to appear at the hearing as required by the Commission's orders and therefore presented no evidence to show that the order, decision, determination or action appealed from was incorrect. An Order for Default Judgment should be granted and the decisions of the County Board should be affirmed.

### V. ORDER

IT IS ORDERED THAT:

1. An Order for Default Judgment is granted.
2. The decisions of the Lancaster County Board of Equalization determining the value of the Subject Property for tax year 2017 are affirmed.
3. The taxable value of the Subject Property for tax year 2017 is:

**17A 0046**: \$613,500

**17A 0047**: \$1,184,700

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<sup>2</sup> See Case Files.

<sup>3</sup> Neb. Rev. Stat. §77-5016(9) (Reissue 2018).

<sup>4</sup> Neb. Rev. Stat. §77-5015 (Reissue 2018).

<sup>5</sup> Title 442, Nebraska Administrative Code, Chapter 4, §010.08 (06/2011).

4. This Decision and Order, if no appeal is timely filed, shall be certified to the Lancaster County Treasurer and the Lancaster County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (Reissue 2018).
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.
7. This Decision and Order shall only be applicable to tax year 2017.
8. This Decision and Order is effective for purposes of appeal on March 12, 2019.<sup>6</sup>

Signed and Sealed: March 12, 2019

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Steven A. Keetle, Commissioner

SEAL

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Robert W. Hotz, Commissioner

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<sup>6</sup> Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (Reissue 2018) and other provisions of Nebraska Statute and Court Rules.

