

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Marilyn J. Madrid,
Appellant,

v.

Sarpy County Board of Equalization,
Appellee.

Case No: 17R 0247

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

For the Appellant:
No Appearance

For the Appellee:
Andrea Gosnold-Parker,
Deputy Sarpy County Attorney

This appeal was heard before Commissioners Robert W. Hotz and Steven A. Keetle.

I. THE SUBJECT PROPERTY

The Subject Property is a residential parcel located in Sarpy County. The legal description of the parcel is found in the Case File.

II. PROCEDURAL HISTORY

The Sarpy County Assessor determined that the assessed value of the Subject Property was \$367,673 for tax year 2017. Marilyn J. Madrid (the Taxpayer) protested this assessment to the Sarpy County Board of Equalization (the County Board). The Sarpy County Board determined that the taxable value for tax year 2017 was \$325,000.¹

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 July 17, 2018, setting the hearing date for October 30, 2018. Upon an election by a party to have this appeal heard by a panel of the Commission,² the Commission issued an Order to Vacate Single Commissioner Designation and Amended Order for Hearing and Notice of Hearing setting this appeal for a hearing before a panel of the Commission on November 1, 2018. Affidavits of

¹ Case File.

² Pursuant to Neb. Rev. Stat. §77-5015.02(3) (2016 Cum. Supp.), see Case File.

Service which appear in the records of the Commission establish that a copy of each of these orders was served on all parties.³ The Commission held a hearing on November 1, 2018. No one appeared on behalf of the Taxpayer as directed by the Commission’s Order for Hearing. 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.”⁴ The Commission is authorized to enter default judgments.⁵ If an appellant is not present at any hearing before the Commission within fifteen minutes of a time for hearing, for which notice has been provided to the appellant, the Commission may enter an order dismissing the appeal or order relief by default.⁶

IV. CONCLUSION

The Taxpayer was served with notice of the hearing, but did not appear at the hearing within fifteen minutes of the time set for hearing. 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 Sarpy County Board of Equalization determining the value of the Subject Property for tax year 2017 is affirmed.
3. The taxable value of the Subject Property for tax year 2017 is:

Land:	\$ 33,000
<u>Improvement:</u>	<u>\$292,000</u>
Total:	\$325,000

³ Case File.

⁴ Neb. Rev. Stat. §77-5016(9) (2016 Cum. Supp.).

⁵ Neb. Rev. Stat. §77-5015 (2016 Cum. Supp.).

⁶ Title 442 Neb. Admin. Code ch 4 §010.08 (6/11).

4. This Decision and Order, if no appeal is timely filed, shall be certified to the Sarpy County Treasurer and the Sarpy 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.
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 November 9, 2018.⁷

Signed and Sealed: November 9, 2018

Robert W. Hotz, Commissioner

SEAL

Steven A. Keetle, Commissioner

⁷ Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2016 Cum. Supp.), other provisions of Nebraska Statute and Court Rules.

