

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

AFS L Street LLC,
Appellant,

v.

Douglas County Board of Equalization,
Appellee.

Case No: 19C 0265

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

For the Appellant:
AFS L Street LLC,
No Appearance

For the Appellee:
Jennifer D. Chrystal-Clark
Douglas County Attorney

This appeal was heard before Commissioners Robert W. Hotz and James D. Kuhn.

I. THE SUBJECT PROPERTY

The Subject Property is a residential parcel located at 5000 L St., Omaha, Nebraska, in Douglas County. 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 \$6,633,600 for tax year 2019. AFS L Street LLC (Taxpayer) protested this assessment to the Douglas County Board of Equalization (County Board) and requested a lower assessed valuation. The Douglas County Board determined that the assessed value for tax year 2019 was \$6,633,600.¹

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (Commission). The Commission issued an Order for Hearing on March 5, 2021, setting the matter for hearing on July 1, 2021. Affidavits of Service which appear in the records of the Commission establish that the Order for Hearing and Notice of Hearing listed above were served on legal counsel for both parties.² On May 28, 2021, the Commission granted Appellant's

¹ See Notification of Board Action, Protest No. 1852, in the case file.

² See Affidavit of Mailing Order for Hearing and Notice of Hearing in the case file.

Counsel’s Motion to Withdraw.³ The Commission held a hearing on July 1, 2021. 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 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.⁶

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. An Order for Default Judgment should be granted, and the decision of the County Board should be affirmed.

V. ORDER

IT IS ORDERED THAT:

1. An Order 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 2019 is affirmed.
3. The taxable value of the Subject Property for tax year 2019 is:

Land:	\$ 866,000
<u>Improvement:</u>	<u>\$ 5,767,600</u>
Total:	\$ 6,633,600

³ See Order Granting Legal Counsel Leave to Withdraw in the case file.

⁴ Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

⁵ Neb. Rev. Stat. § 77-5015 (Reissue 2018).

⁶ 442, Neb. Admin. Code, ch. 4, § 010.08 (06/2011).

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 (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 2019.
8. This Decision and Order is effective for purposes of appeal on July 2, 2021.⁷

Signed and Sealed: July 2, 2021

Robert W. Hotz, Commissioner

SEAL

James D. Kuhn, Commissioner

⁷ Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. § 77-5019 (Reissue 2018) and other provisions of Nebraska Revised Statutes and Court Rules.