

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Walnut Grove Retirement Community LLC,
Appellant,

v.

Douglas County Board of Equalization,
Appellee.

Case No: 19C 0362

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

For the Appellant:
No Appearance

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

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

I. THE SUBJECT PROPERTY

The Subject Property is an improved commercial parcel located in Douglas County with a legal description of Walnut Grove Plaza Lot 19 Block 0 Irr. 6.725 Ac, Parcel No. 2404467736.

II. PROCEDURAL HISTORY

The Douglas County Assessor determined that the assessed value of the Subject Property was \$14,255,100 for tax year 2019. Walnut Grove Retirement Community LLC (the Taxpayer) protested this assessment to the Douglas County Board of Equalization (the County Board). The County Board determined that the assessed value of the Subject Property was \$14,255,100 for tax year 2019.¹

The Taxpayer appealed the County Board's decision to the Tax Equalization and Review Commission (the Commission). The Commission issued an Order for Hearing on November 8, 2021, setting the hearing date for February 14, 2022. An Affidavit of Service in the records of the Commission establishes that the Order for Hearing and Notice of Hearing was served on all parties.² The Commission held a hearing on February 14, 2022. No one appeared on behalf of the

¹ See Case File.

² See Case File.

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. DISPOSITION ANALYSIS

“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 Taxpayer submitted exhibits and a witness list prior to the hearing date, but because the Taxpayer did not appear at the hearing, none of the exhibits were admitted into evidence and no witnesses were called.

The Commission is authorized to enter default judgments.⁴ 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.⁵

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:	\$ 1,465,800
<u>Improvement:</u>	<u>\$12,789,300</u>
Total:	\$14,255,100

³ Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

⁴ Neb. Rev. Stat. § 77-5015 (Reissue 2018).

⁵ Title 442, Nebraska Administrative Code, Chapter 4, § 010.08 (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 February 16, 2022.⁶

Signed and Sealed: February 16, 2022

Robert W. Hotz, Commissioner

SEAL

James D. Kuhn, Commissioner

⁶ 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.