

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Husker Dealership Property LLC,
Appellant,

v.

Lancaster County Board of Equalization,
Appellee.

Case Nos: 19C 0399, 19C 0400 & 19C 0401

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

These appeals were heard before Commissioners Steven A. Keetle and James D. Kuhn.

I. THE SUBJECT PROPERTY

The Subject Property in these consolidated appeals is three commercial parcels located in Lancaster County, parcel IDs 12-36-207-003-000 (19C 0399), 12-36-207-002-000 (19C 0400), and 12-36-205-004-000 (19C 0401).

II. PROCEDURAL HISTORY

The Lancaster County Assessor determined that the assessed value of the Subject Property was as follows for tax year 2019: \$2,498,900 (19C 0399), \$1,590,000 (19C 0400), and \$1,759,000 (19C 0401). Husker Dealership Property LLC (the Taxpayer) protested this assessment to the Lancaster County Board of Equalization (the County Board), which affirmed the values set by the County Assessor.

The Taxpayer appealed the decisions of the County Board to the Tax Equalization and Review Commission (the Commission). The Commission issued an Order for Hearing and Notice of Hearing on December 3, 2020, consolidating the three appeals and setting the hearing date for February 24, 2021. Affidavits of Service which appear in the records of the Commission establish that the Order for Hearing and Notice of Hearing was served on all parties.¹ The Commission held a hearing on February 24, 2021. No one appeared on behalf of the Taxpayer as directed by the Commission's Order for Hearing.

¹ See Case File.

The County Board moved for a default judgment in favor of the County Board's determination. The County Board further moved for its costs to be paid by the Taxpayer. The Commission issued an Order for Bill of Costs on February 26, 2021, directing the County Board to submit a bill of costs within ten days and stating that the motion for costs would be denied if no bill of costs was submitted. No bill of costs has been received.

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.”² The Commission is authorized to enter default judgments.³ 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.⁴

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. The motion for costs should be denied.

V. ORDER

IT IS ORDERED THAT:

1. The County Board's motion for costs is denied.
2. An Order for Default Judgment is granted.
3. The Decision of the Lancaster County Board of Equalization determining the value of the Subject Property for tax year 2019 is affirmed.
4. The taxable value of the Subject Property for tax year 2019 is: \$2,498,900 (19C 0399), \$1,590,000 (19C 0400), and \$1,759,000 (19C 0401).

² Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

³ Neb. Rev. Stat. § 77-5015 (Reissue 2018).

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

5. 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)
6. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
7. Each Party is to bear its own costs in this proceeding.
8. This Decision and Order shall only be applicable to tax year 2019.
9. This Decision and Order is effective for purposes of appeal on April 29, 2021.⁵

Signed and Sealed: April 29, 2021

Steven A. Keetle, Commissioner

SEAL

James D. Kuhn, Commissioner

⁵ 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.