

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

72 Hartman LLC,  
Appellant,

v.

Douglas County Board of Equalization,  
Appellee.

Case No. 19C 0476

**FINAL ORDER REVERSING THE  
DECISION OF THE DOUGLAS COUNTY  
BOARD OF EQUALIZATION**

**THE COMMISSION FINDS AS FOLLOWS:**

1. The Commission has jurisdiction over these appeals.
2. The Subject Property in this appeal is an unimproved commercial parcel in Douglas County with a legal description of: Hartman Commercial Park\* Lot 1 Block 0 Irreg 6.306 AC.
3. The Douglas County Assessor assessed the Subject Property at \$769,600 for tax year 2019.
4. 72 Hartman LLC (the Taxpayer) protested this assessment to the Douglas County Board of Equalization (the County Board).
5. The County Board determined that the taxable value of the Subject Property was \$769,600 for tax year 2019.
6. The Taxpayer appealed this decision of the County Board to the Tax Equalization and Review Commission (the Commission).
7. A hearing was held on March 11, 2020.
8. In the course of the hearing, the parties jointly stipulated that the taxable value of the Subject Property for tax year 2019 was \$167,700.

**THEREFORE IT IS ORDERED:**

1. The decision of the County Board setting the taxable value of the Subject Property for tax year 2019 is vacated and set aside.
2. The taxable value of the Subject Property for tax year 2019 is \$167,700.
3. This decision, if no appeal is filed, shall be certified within thirty days to the Douglas County Treasurer and the Douglas County Assessor pursuant to Neb. Rev. Stat. § 77-5018 (Reissue 2018).

4. Any request for relief, by any party, not specifically granted by this order, is denied.
5. Each party is to bear its own costs in this matter.

**SIGNED AND SEALED:** March 27, 2020

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Robert W. Hotz, Commissioner

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James D. Kuhn, Commissioner