

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

JOHN J. PORTERA  
APPELLANT,

V.

SARPY COUNTY BOARD OF  
EQUALIZATION,  
APPELLEE.

DAN PITTMAN,  
APPELLANT,

V.

SARPY COUNTY BOARD OF  
EQUALIZATION,  
APPELLEE,

AND

JOHN J. & KATHLEEN M.  
PORTERA,  
APPELLEES,

CASE NO: 19R 0156

DECISION AND ORDER  
AFFIRMING THE DECISION  
OF THE SARPY COUNTY  
BOARD OF EQUALIZATION

CASE NO: 20R 0388

DECISION AND ORDER  
REVERSING THE DECISION  
OF THE SARPY COUNTY  
BOARD OF EQUALIZATION

**For the Appellant:**

John J. Portera,  
Taxpayer

**For the Sarpy County Assessor:**

William Bianco,  
Attorney

**For the Appellee:**

Zachary W. Lutz-Priefert,  
Attorney for Sarpy County Board

These appeals were heard before Commissioners Robert W. Hotz & James D. Kuhn. Commissioner Hotz presided.

## **I. THE SUBJECT PROPERTY**

The Subject Property is a residential parcel improved with a ranch-style home located at 10212 Emiline Street, La Vista, Sarpy County, Nebraska. The legal description and Property Record File (PRF) of the Subject Property are found at Exhibits 6 and 48.

## **II. PROCEDURAL HISTORY**

For tax year 2019, the Sarpy County Assessor (the County Assessor) determined the assessed value of the Subject Property was \$347,408. John J. Portera (the Taxpayer) protested this assessment to the Sarpy County Board of Equalization (the County Board) and requested a taxable value of \$276,520.<sup>1</sup> The County Board determined the taxable value of the Subject Property for tax year 2019 was \$347,408.<sup>2</sup>

For tax year 2020, the County Assessor determined the assessed value of the Subject Property was \$357,568. The Taxpayer protested this assessment to the County Board and requested a taxable value of \$276,520.<sup>3</sup> The County Board determined the taxable value of the Subject Property for tax year 2020 was \$318,000.<sup>4</sup>

The Taxpayer appealed the 2019 decision of the County Board to the Tax Equalization and Review Commission (the Commission).<sup>5</sup> The County Assessor appealed the 2020 decision of the County Board to the Commission.<sup>6</sup>

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<sup>1</sup> Exhibit 5:1

<sup>2</sup> Exhibit 1.

<sup>3</sup> Exhibit 37:1.

<sup>4</sup> Exhibit 35.

<sup>5</sup> Exhibit 3:1.

<sup>6</sup> Exhibit 37:12.

The Commission held a consolidated hearing on August 4, 2021, and September 9, 2021. Prior to the hearing, the parties exchanged exhibits and submitted a pre-hearing conference Report, as ordered by the Commission. Exhibits 1-82, and 84 were admitted into evidence. Exhibit 83 was not admitted into evidence.

### III. STANDARD OF REVIEW

The Commission's review of the County Board's determination is de novo.<sup>7</sup> When the Commission considers an appeal of a decision of a county board of equalization, a presumption exists that the board of equalization has faithfully performed its official duties in making an assessment and has acted upon sufficient competent evidence to justify its action.<sup>8</sup>

That presumption remains until there is competent evidence to the contrary presented, and the presumption disappears when there is competent evidence adduced on appeal to the contrary. From that point forward, the reasonableness of the valuation fixed by the board of equalization becomes one of fact based upon all the evidence presented. The burden of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board.<sup>9</sup>

The order, decision, determination, or action appealed from shall be affirmed unless evidence is adduced establishing that the order, decision, determination, or action was unreasonable or arbitrary.<sup>10</sup> Proof that the order, decision, determination, or action was

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<sup>7</sup> See Neb. Rev. Stat. § 77-5016(8) (Reissue 2018), *Brenner v. Banner County Bd. of Equal.*, 276 Neb. 275, 286, 753 N.W.2d 802, 813 (2008). "When an appeal is conducted as a 'trial de novo,' as opposed to a 'trial de novo on the record,' it means literally a new hearing and not merely new findings of fact based upon a previous record. A trial de novo is conducted as though the earlier trial had not been held in the first place, and evidence is taken anew as such evidence is available at the time of the trial on appeal." *Koch v. Cedar County Freeholder Bd.*, 276 Neb. 1009, 1019 (2009).

<sup>8</sup> *Brenner v. Banner County Bd. of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (citations omitted).

<sup>9</sup> *Id.*

<sup>10</sup> Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

unreasonable or arbitrary must be made by clear and convincing evidence.<sup>11</sup>

The Taxpayer must introduce competent evidence of actual value of the Subject Property to successfully claim that the Subject Property is overvalued.<sup>12</sup> The County Board need not put on any evidence to support its valuation of the property at issue unless the Taxpayer establishes that the County Board's valuation was unreasonable or arbitrary.<sup>13</sup>

In an appeal, the Commission may determine any question raised in the proceeding upon which an order, decision, determination, or action appealed from is based. The Commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal.<sup>14</sup> The Commission may take notice of judicially cognizable facts, may take notice of general, technical, or scientific facts within its specialized knowledge, and may utilize its experience, technical competence, and specialized knowledge in the evaluation of the evidence presented to it.<sup>15</sup> The Commission's Decision and Order shall include findings of fact and conclusions of law.<sup>16</sup>

#### IV. RELEVANT LAW

Under Nebraska law,

Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and a willing seller, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is

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<sup>11</sup> *Omaha Country Club v. Douglas County Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

<sup>12</sup> Cf. *Josten-Wilbert Vault Co. v. Bd. of Equal. for Buffalo County*, 179 Neb. 415, 138 N.W.2d 641 (1965) (determination of actual value); *Lincoln Tel. and Tel. Co. v. County Bd. of Equal. of York County*, 209 Neb. 465, 308 N.W.2d 515 (1981) (determination of equalized taxable value).

<sup>13</sup> *Bottorf v. Clay County Bd. of Equal.*, 7 Neb. App. 162, 580 N.W.2d 561 (1998).

<sup>14</sup> Neb. Rev. Stat. § 77-5016(8) (Reissue 2018).

<sup>15</sup> Neb. Rev. Stat. § 77-5016(6) (Reissue 2018).

<sup>16</sup> Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).

capable of being used. In analyzing the uses and restrictions applicable to real property the analysis shall include a full description of the physical characteristics of the real property and an identification of the property rights valued.<sup>17</sup>

Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in Neb. Rev. Stat. § 77-1371, (2) income approach, and (3) cost approach.<sup>18</sup> Nebraska courts have held that actual value, market value, and fair market value mean exactly the same thing.<sup>19</sup> Taxable value is the percentage of actual value subject to taxation as directed by Neb. Rev. Stat. § 77-201 and has the same meaning as assessed value.<sup>20</sup> All real property in Nebraska subject to taxation shall be assessed as of January 1.<sup>21</sup> All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.<sup>22</sup>

Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by the Nebraska Constitution.<sup>23</sup> Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value.<sup>24</sup> The purpose of equalization of assessments is to bring the assessment of different parts of a taxing district to the same relative standard, so that no one of the parts may be compelled to pay a disproportionate part of the tax.<sup>25</sup> Uniformity requires that whatever

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<sup>17</sup> Neb. Rev. Stat. § 77-112 (Reissue 2018).

<sup>18</sup> Neb. Rev. Stat. § 77-112 (Reissue 2018).

<sup>19</sup> *Omaha Country Club v. Douglas County Bd. of Equal.*, 11 Neb. App. 171, 180, 645 N.W.2d 821, 829 (2002).

<sup>20</sup> Neb. Rev. Stat. § 77-131 (Reissue 2018).

<sup>21</sup> See Neb. Rev. Stat. § 77-1301(1) (Reissue 2018).

<sup>22</sup> Neb. Rev. Stat. § 77-201(1) (Reissue 2018).

<sup>23</sup> Neb. Const., art. VIII, § 1.

<sup>24</sup> *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).

<sup>25</sup> *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991); *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb. App. 582, 597 N.W.2d 623 (1999).

methods are used to determine actual or taxable value for various classifications of real property that the results be correlated to show uniformity.<sup>26</sup> Taxpayers are entitled to have their property assessed uniformly and proportionately, even though the result may be that it is assessed at less than the actual value.<sup>27</sup> If taxable values are to be equalized it is necessary for a Taxpayer to establish by clear and convincing evidence that the valuation placed on the property when compared with valuations placed on other similar properties is grossly excessive and is the result of systematic exercise of intentional will or failure of plain legal duty, and not mere errors of judgment.<sup>28</sup> There must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity.<sup>29</sup>

## V. FINDINGS OF FACT

### A. Summary of the Evidence

#### 1. Testimony of John Portera

The Taxpayer, John Portera, offered his own testimony. Portera asserted that the \$319,500 sale price of the Subject Property on October 15, 2018, was the best indicator of actual value for both tax years. Portera testified that a valuation of \$311,000 was set by his homeowner's insurance company, representing the limit of his coverage,<sup>30</sup> and asserted the valuation of the land portion of the Subject Property was \$34,000.<sup>31</sup> Portera stated the Subject Property had two bedrooms, one on the main floor and one in the basement. He asserted a second floor room used as an office could not be described as a bedroom due to a double-door entry and two large windows in a 10 foot by 10 foot room. In recounting his pre-purchase walkthrough of

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<sup>26</sup> *Banner County v. State Bd. of Equal.*, 226 Neb. 236, 411 N.W.2d 35 (1987).

<sup>27</sup> *Equitable Life v. Lincoln County Bd. of Equal.*, 229 Neb. 60, 425 N.W.2d 320 (1988); *Fremont Plaza v. Dodge Cty. Bd. of Equal.*, 225 Neb. 303, 405 N.W.2d 555 (1987).

<sup>28</sup> *Newman v. County of Dawson*, 167 Neb. 666, 670, 94 N.W.2d 47, 49-50 (1959) (citations omitted).

<sup>29</sup> *Id.* at 673, 94 N.W.2d at 50.

<sup>30</sup> Exhibit 82:4.

<sup>31</sup> Exhibit 5:2.

the Subject Property, Portera stated the main floor room was furnished as an office by the prior owner.

## **2. Testimony of Shane Grow**

Shane Grow was called to testify. Grow had been employed with the County Assessor for 11 years and was a Certified Residential Real Estate Appraiser. He was directly involved in the 2019 assessment of the Subject Property and was familiar with the assessment process used for 2020.

Grow testified the County Assessor analyzed sales based upon market area, which was then subdivided by residential building style, such as ranch, two-story, etc. Next, the sale prices were compared to the replacement costs of sold homes. The County Assessor then applied an economic factor to ranch-style homes to ensure the median assessment-to-sales ratio was within the statutorily mandated guidelines.<sup>32</sup> Grow explained that while the assessed land value stayed the same from 2019 to 2020, the value attributed to the improvements increased due to cost increases as well as an increase in market prices.

Grow stated that the 2018 sale of the Subject Property was considered an outlier. In reviewing the facts and circumstances surrounding the 2018 sale, he stated the original listing price for the Subject Property in April 2018 was between approximately \$372,000 to \$375,000, before being reduced later in 2018 to \$360,000. Grow stated that the sale price of \$319,500 would not be typical for the market. He also stated that the upstairs room could be used as a bedroom and was not limited to use as an office, and that the highest and best use of that room, from a marketability standpoint, would be as a bedroom. Additionally, the County Assessor's residential inspection form,

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<sup>32</sup> Neb. Rev. Stat. § 77-5023(2) (Cum. Supp. 2022).

created at or near the end of the Subject Property's construction, lists two bedrooms above grade and two bedrooms below grade.<sup>33</sup>

Regarding the depreciation applied to the Subject Property for tax years 2019<sup>34</sup> and 2020,<sup>35</sup> Grow could not determine whether the values were derived from the Marshall Valuation Service cost tables or whether the figures were derived based upon sales differences between older and newer homes in the market area.

Grow testified the land component of the Subject Property was well within the price range of similar lots within the same subdivision based upon the Assessor's land valuation analysis.<sup>36</sup>

Grow conceded that functional obsolescence was not applied to the Subject Property regarding the upstairs room as he did not have adequate market data to support such an adjustment. He also asserted the cost approach analysis used did not consider the number of bedrooms to be a factor in valuing a property, as the assessment approach considers square footage rather than room type. Grow conceded that homes with more bedrooms with the same amount of square footage may have different market values, but those differences would be adjusted by using an adjustment to the total cost rather than an adjustment to the base square foot cost.

Grow opined that the assessed values of the Subject Property were correct for tax years 2019 and 2020.

### **3. Testimony of Jameson McShane**

James McShane was called to testify. McShane was an Appraiser with six years of mass appraisal experience with the County Assessor. McShane authored the assessment summary found at Exhibit 36:1 but

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<sup>33</sup> Exhibit 36:65-66.

<sup>34</sup> Exhibit 5:12.

<sup>35</sup> Exhibit 36:9.

<sup>36</sup> Exhibit 36:114-127.



did not participate in setting the initial valuation of the Subject Property.

#### **4. Testimony of Barry Couch**

Barry Couch was a Certified General Appraiser and self-employed consultant. He was previously a Deputy County Assessor for Douglas County for 14 years. He was employed as the referee coordinator for the County Board's protests.

Couch reviewed the Taxpayer's protests for 2019 and 2020. He stated he agreed with the Referee's decision not to change the tax year 2019 value. However, Couch agreed with the Referee to change the value for tax year 2020 based on the Subject Property's backing to Harrison Street in Omaha and only having one bedroom upstairs.

Couch agreed with the Taxpayer that the 10 x 10 room upstairs should not be deemed a bedroom. He opined that having only one bedroom upstairs represented functional obsolescence. He stated that based on the Taxpayer's statements to the Referee, as well as the photographs that were provided at the protest, the small room size, glass door, and unknown closet size were problematic. For these reasons, he felt that there was at least a question as to whether the upstairs bedroom at issue was best described as a bedroom or was more accurately listed as a study.

Couch opined that this functional obsolescence led to the Subject Property selling for less than its assessed value and closer to what the Taxpayer actually paid for the Subject Property in 2018. Couch testified that a sales approach would have better accounted for all assessment variables, including functional obsolescence.

In discussing the land component, Couch agreed with the Referee that \$50,000 would be more appropriate than \$58,000 due to an economic obsolescence factor because the Subject Property abutted Harrison Street. Couch stated he would have applied that reduction to

all properties along Harrison Street, but only had authority to change the values of the protested properties.

Couch conceded that he did not know whether the upstairs bedroom closet was properly sized to classify the room as a bedroom but noted that an interior inspection of the Subject Property was not done by the County Assessor, and so he relied on the Taxpayer's testimony as to the use of the room.

Couch stated he reviewed the Referee recommendations for the 2020 protest but could not state why the Referee recommended "a reduction to the original purchase price"<sup>37</sup> but then recommended a value below that original purchase price.

## **5. Testimony of Dan Pittman**

Dan Pittman had been the Sarpy County Assessor for 22 years. He held the State Assessor's Certificate and a real estate appraiser's license. Pittman stated that the last interior physical inspection of the Subject Property was in 2009 during construction.<sup>38</sup> However, an exterior inspection was performed in 2015.<sup>39</sup>

### **B. Analysis**

"The appraisal of real estate is not an exact science."<sup>40</sup> The Supreme Court of Nebraska has held:

[A] resident owner who is familiar with his or her property and knows its worth is permitted to testify as to its value without further foundation and [] this principle rests upon the owner's familiarity with the property's characteristics, its actual and potential uses, and the owner's experience in dealing with it.<sup>41</sup>

Here, Portera's opinion as to the value of the Subject Property is competent evidence sufficient to rebut the County Board's presumption

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<sup>37</sup> Exhibit 36:3.

<sup>38</sup> Exhibit 36:65-66.

<sup>39</sup> Exhibit 36:27.

<sup>40</sup> *In re Estate of Bock*, 198 Neb. 121, 124, 251 N.W.2d 872, 874 (1977).

<sup>41</sup> *Betty L. Green Living Trust v. Morrill Cty. Bd. of Equal.*, 299 Neb. 933, 947, 911 N.W.2d 551, 561 (2018) (citing *Brenner v. Banner Cty. Bd. of Equal.*, 276 Neb. 275, 753 N.W.2d 802 (2008)).

that it faithfully acted with sufficient competent information to make its determination. For tax year 2019 and 2020, the remaining question is whether there is clear and convincing evidence that the County Board's determinations were arbitrary or unreasonable.

### **1. Upstairs Office**

Turning to the issue of the 10 x 10 room used by the Taxpayer as an office but classified by the County Assessor as a bedroom. As the Property Record File (PRF) demonstrates, the Taxpayer's current use of the room does not, in and of itself, affect the valuation of the Subject Property. The cost approach used by the County Assessor is based upon square footage, rather than number of rooms or their usage. To the extent the size of the room, size of the closet, or style of door would influence the value of the Subject Property, such issues may be accounted for using a depreciation factor.

As Grow testified, no functional obsolescence was applied to the Subject Property as he felt that sales of comparable properties did not support such an adjustment. While Couch, to the contrary, believed that a functional obsolescence factor should be applied, no evidence was adduced by any party to these proceedings that would quantify what, if any, percentage of depreciation should be applied to account for these issues. Therefore, as to the 2019 decision, the Commission cannot find by clear and convincing evidence that the County Board's reliance upon the Assessor's non-application of any functional obsolescence was arbitrary or unreasonable.

### **2. Sale of the Subject Property**

It has been held that a sale of a Subject Property may provide evidence of market value.<sup>42</sup> However, the sale price of a Subject Property, standing alone, "is not conclusive of the actual value of property for assessment purposes."<sup>43</sup> "Pursuant to § 77-112, the

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<sup>42</sup> See *Potts v. Board of Equalization of Hamilton County*, 213 Neb. 37, 48, 328 N.W.2d 175, 328 (1982).

<sup>43</sup> *Forney v. Box Butte County Bd. of Equalization*, 7 Neb. App. 417, 424, 582 N.W.2d 631, 637, (1998).

statutory measure of actual value is not what an individual buyer may be willing to pay for property, but, rather, its market value in the ordinary course of trade.”<sup>44</sup>

The Subject Property was purchased by the Taxpayer October 15, 2018, for \$319,500. While the purchase price merits consideration, it does not conclusively establish the value of the Subject Property. Regarding the 2019 valuation, the County Board submitted the PRFs of several comparable properties. Comparable properties share similar use (residential, commercial industrial, or agricultural), physical characteristics (size, shape, and topography), and location.<sup>45</sup> These comparable properties are listed below:

Comparable Parcel ID	Sale Date	Sale Price	Type	Quality/Condition	Improvement Sq. Footage	Improvement Value 2019
SUBJECT <sup>46</sup>	10/15/18	\$319,500	Ranch	Good/Average	1,874	\$289,408
011581740 <sup>47</sup>	7/6/18	\$335,000	Ranch	Good/Average	1,818	\$286,431
011581750 <sup>48</sup>	4/20/18	\$335,000	Ranch	Good/Average	1,737	\$264,117
011581784 <sup>49</sup>	1/12/18	\$402,000	Ranch	Good+/Average	1,938	\$331,734
011581577 <sup>50</sup>	8/2/18	\$406,500	Ranch	Good+/Average	1,884	\$322,299
011581606 <sup>51</sup>	3/27/17	\$399,000	Ranch	Good+/Average	1,900	\$311,209

As the above table shows, each comparable property had a higher sale price in a similar timeframe. These comparable properties and sales

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<sup>44</sup> *Cabela’s, Inc. v. Cheyenne Cty. Bd. of Equal.*, 8 Neb. App. 582, 593, 597 N.W.2d 623, 632 (1999) (citations omitted).

<sup>45</sup> See generally, International Association of Assessing Officers, *Property Assessment Valuation*, at 169-79 (3rd ed. 2010).

<sup>46</sup> Exhibit 5.

<sup>47</sup> Exhibit 15.

<sup>48</sup> Exhibit 16.

<sup>49</sup> Exhibit 17.

<sup>50</sup> Exhibit 18.

<sup>51</sup> Exhibit 19.

lead the Commission to find the Taxpayer's purchase price to be unrepresentative of the actual value of the Subject Property.

The Commission, therefore, finds that there has not been clear and convincing evidence adduced to demonstrate that the County Board's decision for tax year 2019 was arbitrary or unreasonable.

### **3. Tax Year 2020**

The basis for the County Board's reduction in the taxable value of the Subject Property stems from the recommendations of the Referee and Couch.

As Couch testified, he based his opinion on statements made by Portera, as well as issues with the size of the 10 x 10 room that he felt was problematic. However, as Couch conceded, he was not sure whether the 10x 10 room could be properly classified as a bedroom. Further, while Couch asserted that functional and economic obsolescence factors should be applied to the Subject Property, the basis to quantify these factors was not provided. The Nebraska Supreme Court has held that an expert's unsupported opinion of value is not competent evidence of the actual value of real property.<sup>52</sup>

The Commission finds that the County Board's reliance upon the Referee's unsupported opinion was unreasonable. The Commission finds the County Assessor's valuation is the most reliable opinion as to the actual value of the Subject Property for tax year 2020.

## **VI. CONCLUSION**

The Commission finds there is competent evidence to rebut the presumption that the County Board faithfully performed its duties and had sufficient competent evidence to make its determinations for both tax years. The Commission also finds there is not clear and convincing evidence that the County Board's decision was arbitrary or

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<sup>52</sup> See, *McArthur v. Papio-Missouri River Natural Resources District*, 250 Neb. 96, 547 N.W.2d 716 (1996).

unreasonable for tax year 2019. However, there is clear and convincing evidence the County Board's tax year 2020 decision was unreasonable.

For the reasons set forth above, the determination of the County Board should be affirmed for tax year 2019 and vacated and reversed for tax year 2020.

## VII. ORDER

IT IS ORDERED THAT:

1. The decision of the Sarpy County Board of Equalization determining the taxable value of the Subject Property for tax year 2019 is affirmed.
2. The assessed value of the Subject Property for tax year 2019 is:

<b>Land</b>	<b>\$ 58,000</b>
<b><u>Improvements</u></b>	<b><u>\$ 289,408</u></b>
<b>Total</b>	<b>\$ 347,408</b>

3. The decision of the Sarpy County Board of Equalization determining the taxable value of the Subject Property for tax year 2020 is vacated and reversed.
4. The taxable value of the Subject Property for tax year 2020 is:

<b>Land</b>	<b>\$ 58,000</b>
<b><u>Improvements</u></b>	<b><u>\$ 299,568</u></b>
<b>Total</b>	<b>\$ 357,568</b>

5. 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 (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 years 2019 and 2020.

9. This Decision and Order is effective for purposes of appeal on June 21, 2023.<sup>53</sup>

Signed and Sealed: June 21, 2023

SEAL



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Robert W. Hotz, Commissioner

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James D. Kuhn, Commissioner

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<sup>53</sup> Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. § 77-5019 (Reissue 2018) and other provisions of Nebraska Statutes and Court Rules.