

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Cheema Investments,
Appellant,

v.

Kimball County Board of Equalization,
Appellee.

Case No: 19R 0132

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

For the Appellant:
No Appearance

For the Appellee:
David L. Wilson,
Kimball County Attorney

This appeal was heard before Commissioners Steven A. Keetle and James D. Kuhn.

I. THE SUBJECT PROPERTY

The Subject Property is a residential parcel located in Kimball County. The legal description of the parcel is found in the Commission’s case file.

II. PROCEDURAL HISTORY

The Kimball County Assessor determined that the assessed value of the Subject Property was \$69,060 for tax year 2019. Cheema Investments (the Taxpayer) protested this assessment to the Kimball County Board of Equalization (the County Board) and requested an assessed valuation of \$15,000. The Kimball County Board determined that the assessed value for tax year 2019 was \$69,060.¹

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (Commission). The appeal was initially scheduled to be heard before a single commissioner, but the County Board requested a hearing before a panel of the Commission. The Commission issued an Order for Hearing on July 20, 2020, setting the hearing for October 7, 2020. An Affidavit of Mailing in the Commission’s case file establishes that the Order for Hearing was mailed to Appellant at the address listed on the Commission’s appeal form on July 20, 2020.

¹ See case file.

Appellant did not appear at the hearing and did not submit a request for continuance to the Commission.

III. STANDARD OF REVIEW

In all appeals, excepting those arising under Neb. Rev. Stat. § 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.

V. ORDER

THEREFORE IT IS ORDERED:

1. An Order for Default Judgment is granted.
2. The Decision of the Kimball 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:	\$35,500
<u>Improvement:</u>	<u>\$33,560</u>
Total:	\$69,060

4. This Decision and Order, if no appeal is timely filed, shall be certified to the Kimball County Treasurer and the Kimball County Assessor, pursuant to Neb. Rev. Stat. § 77-5018 (Reissue 2018).

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

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

⁴ Title 442, Neb. Admin. Code, Ch. 4, § 010.08 (06/2011).

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 3, 2021.⁵

Signed and Sealed: February 3, 2021

Steven A. Keetle, Commissioner

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.