

RESIDENTIAL IMPROVED

Type : Qualified

|                          |           |             |        |                   |        |                      |                 |
|--------------------------|-----------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales :        | 16        | Median :    | 67     | COV :             | 50.90  | 95% Median C.I. :    | 56.40 to 109.18 |
| Total Sales Price :      | 1,424,200 | Wgt. Mean : | 68     | STD :             | 41.71  | 95% Wgt. Mean C.I. : | 57.40 to 79.33  |
| Total Adj. Sales Price : | 1,424,200 | Mean :      | 82     | Avg.Abs.Dev :     | 27.64  | 95% Mean C.I. :      | 59.72 to 104.16 |
| Total Assessed Value :   | 973,651   |             |        |                   |        |                      |                 |
| Avg. Adj. Sales Price :  | 89,013    | COD :       | 41.41  | MAX Sales Ratio : | 198.96 |                      |                 |
| Avg. Assessed Value :    | 60,853    | PRD :       | 119.87 | MIN Sales Ratio : | 33.86  |                      |                 |

What IF

DATE OF SALE \*

| RANGE                    | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN    | MAX    | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|-------------------|---------------|
| ____Qrtrs____            |       |        |        |          |       |        |        |        |                 |                   |               |
| 10/01/2022 To 12/31/2022 | 2     | 79.76  | 79.76  | 80.63    | 04.66 | 98.92  | 76.04  | 83.48  | N/A             | 85,000            | 68,538        |
| 01/01/2023 To 03/31/2023 | 1     | 122.84 | 122.84 | 122.84   |       | 100.00 | 122.84 | 122.84 | N/A             | 25,000            | 30,710        |
| 04/01/2023 To 06/30/2023 | 2     | 86.44  | 86.44  | 70.70    | 26.31 | 122.26 | 63.70  | 109.18 | N/A             | 65,000            | 45,953        |
| 07/01/2023 To 09/30/2023 |       |        |        |          |       |        |        |        |                 |                   |               |
| 10/01/2023 To 12/31/2023 | 2     | 69.76  | 69.76  | 72.47    | 14.68 | 96.26  | 59.52  | 80.00  | N/A             | 83,000            | 60,153        |
| 01/01/2024 To 03/31/2024 | 5     | 56.40  | 54.96  | 57.32    | 17.23 | 95.88  | 33.86  | 69.74  | N/A             | 137,640           | 78,900        |
| 04/01/2024 To 06/30/2024 | 4     | 98.00  | 110.37 | 81.29    | 58.46 | 135.77 | 46.50  | 198.96 | N/A             | 61,250            | 49,789        |
| 07/01/2024 To 09/30/2024 |       |        |        |          |       |        |        |        |                 |                   |               |
| ____Study Yrs____        |       |        |        |          |       |        |        |        |                 |                   |               |
| 10/01/2022 To 09/30/2023 | 5     | 83.48  | 91.05  | 79.90    | 22.11 | 113.95 | 63.70  | 122.84 | N/A             | 65,000            | 51,938        |
| 10/01/2023 To 09/30/2024 | 11    | 59.65  | 77.80  | 64.95    | 45.95 | 119.78 | 33.86  | 198.96 | 46.50 to 136.35 | 99,927            | 64,905        |
| ____Calendar Yrs____     |       |        |        |          |       |        |        |        |                 |                   |               |
| 01/01/2023 To 12/31/2023 | 5     | 80.00  | 87.05  | 75.68    | 27.20 | 115.02 | 59.52  | 122.84 | N/A             | 64,200            | 48,584        |

VALUATION GROUP

| RANGE | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|-------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|-------------------|---------------|
| 3     | 16    | 66.74  | 81.94 | 68.36    | 41.41 | 119.87 | 33.86 | 198.96 | 56.40 to 109.18 | 89,013            | 60,853        |



SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

| Strata Heading  | Strata | Change Value | Change Type | Percent Change |
|-----------------|--------|--------------|-------------|----------------|
| VALUATION GROUP | 3      | Total        | Increase    | 0%             |

What IF

**From:** [Williams, Debra](#)  
**To:** [Russell, Jacqueline](#); [Scott, Sarah](#); [assessor@browncountyne.gov](mailto:assessor@browncountyne.gov); [Fessler, Chelsey](#)  
**Cc:** [Hotz, Rob](#); [Keetle, Steve](#); [Kuhn, Jim](#); [Holzhauser, Jared](#)  
**Subject:** RE: Brown County Residential Preliminary Statistics  
**Date:** Tuesday, April 29, 2025 3:21:33 PM  
**Attachments:** [09 Brown Res Prelim substat VG 1.pdf](#)  
[09 Brown Res Prelim all sales.pdf](#)  
[09 Brown Res Prelim substat VG 2.pdf](#)  
[09 Brown Res Prelim substat VG 3.pdf](#)  
[09 Brown Res Prelim substat VG 4.pdf](#)  
[09 Brown Res Prelim substat VG 5.pdf](#)

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Commissioner Russell,

Please see the attached.

Sincerely,  
Debra

**Debra Williams**

*Attorney/Legal and Policy Section Manager  
Property Assessment Division*

**Nebraska Department of Revenue**

PO Box 98919

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**From:** Russell, Jacqueline <[Jacqueline.Russell@nebraska.gov](mailto:Jacqueline.Russell@nebraska.gov)>

**Sent:** Tuesday, April 29, 2025 1:25 PM

**To:** Scott, Sarah <[sarah.scott@nebraska.gov](mailto:sarah.scott@nebraska.gov)>; Williams, Debra <[Debra.Williams@nebraska.gov](mailto:Debra.Williams@nebraska.gov)>; [assessor@browncountyne.gov](mailto:assessor@browncountyne.gov); Fessler, Chelsey <[Chelsey.Fessler@nebraska.gov](mailto:Chelsey.Fessler@nebraska.gov)>

**Cc:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>; Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Holzhauser, Jared <[Jared.Holzhauser@nebraska.gov](mailto:Jared.Holzhauser@nebraska.gov)>

**Subject:** Brown County Residential Preliminary Statistics

Hello Ms. Scott,

Would you please send the preliminary residential statistics for use during the Brown County show cause hearing Wednesday.

Please include the overall residential class preliminary statistics as well as a sub stat preliminary of each of the residential valuation groups (1, 2, 3, 4, & 5)

Thank you,

**Jackie S. Russell**

*Commissioner*

**Tax Equalization & Review Commission**

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