

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	1	Median :	88	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	115,000	Wgt. Mean :	88	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	115,000	Mean :	88	Avg. Abs. Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	101,085						
Avg. Adj. Sales Price :	115,000	COD :	00.00	MAX Sales Ratio :	87.90		
Avg. Assessed Value :	101,085	PRD :	100.00	MIN Sales Ratio :	87.90		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	87.90	87.90	87.90		100.00	87.90	87.90	N/A	115,000	101,085
07/01/2024 To 09/30/2024											
____Study Yrs____											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024	1	87.90	87.90	87.90		100.00	87.90	87.90	N/A	115,000	101,085
____Calendar Yrs____											
01/01/2023 To 12/31/2023											

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	1	87.90	87.90	87.90		100.00	87.90	87.90	N/A	115,000	101,085

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	0%

What IF

From: [Williams, Debra](#)
To: [Russell, Jacqueline](#); [Scott, Sarah](#); 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](#)

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

[301 Centennial Mall South](#)
[Lincoln, Nebraska 68509](#)

PHONE 402-471-5961

debra.williams@nebraska.gov
revenue.nebraska.gov/PAD

Notice Regarding Confidential and Privileged Information: This message, its attachments, and any previous emails below ("Message") may contain **confidential taxpayer information**. An authorized recipient is: the identified taxpayer; the identified taxpayer's personal representative; an employee of the Nebraska Department of Revenue using the Message for legitimate tax administration purposes; or another person authorized by law ("Authorized Recipient"). **If you are not an Authorized Recipient of this Message, then immediately notify the sender by reply email and delete and destroy this Message and any copies thereof. Do not review, copy, save, forward, or print any portion of this Message.** If any person, including an Authorized Recipient, divulges, makes known, or uses confidential state or federal taxpayer information contained in this Message in a manner not specifically authorized by law, then such person may be personally subject to **criminal penalties and civil liability** under Nebraska and federal law. This Message may contain information protected by the attorney work-product doctrine and/or the attorney-client privilege; inadvertent disclosure does not waive those protections. No statement in this Message constitutes state or federal tax advice.

From: Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>

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

To: Scott, Sarah <sarah.scott@nebraska.gov>; Williams, Debra <Debra.Williams@nebraska.gov>;
assessor@browncountyne.gov; Fessler, Chelsey <Chelsey.Fessler@nebraska.gov>

Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim
<jim.kuhn@nebraska.gov>; Holzhauser, Jared <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

P.O. Box 95108

301 Centennial Mall South

Lincoln, NE 68509

Phone: (402)471-8240

Fax: (402)471-7720

Email: jacqueline.russell@nebraska.gov