

RESIDENTIAL IMPROVED

Type : Qualified

Date Range : 10/01/2022 to 09/30/2024 Posted Before : 01/30/2025

Number of Sales :	105	Median :	76	COV :	36.27	95% Median C.I. :	69.74 to 86.35
Total Sales Price :	11,727,740	Wgt. Mean :	74	STD :	29.99	95% Wgt. Mean C.I. :	68.89 to 79.19
Total Adj. Sales Price :	11,727,740	Mean :	83	Avg. Abs. Dev :	23.28	95% Mean C.I. :	76.94 to 88.42
Total Assessed Value :	8,682,798						
Avg. Adj. Sales Price :	111,693	COD :	30.49	MAX Sales Ratio :	198.96		
Avg. Assessed Value :	82,693	PRD :	111.67	MIN Sales Ratio :	33.86		

Printed : 04/29/2025

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____ Qtrs ____											
10/01/2022 To 12/31/2022	13	79.54	89.36	85.24	22.60	104.83	44.66	126.25	74.89 to 118.33	87,577	74,653
01/01/2023 To 03/31/2023	11	88.54	91.84	84.58	29.21	108.58	35.50	155.73	57.75 to 122.84	100,591	85,076
04/01/2023 To 06/30/2023	12	92.31	95.98	84.00	28.20	114.26	63.49	160.51	65.57 to 127.39	107,875	90,619
07/01/2023 To 09/30/2023	13	71.59	82.24	76.95	30.74	106.87	46.33	144.74	60.26 to 113.99	136,454	105,003
10/01/2023 To 12/31/2023	11	84.69	84.98	73.72	21.55	115.27	47.35	115.72	59.52 to 108.93	82,804	61,047
01/01/2024 To 03/31/2024	13	68.03	68.69	65.64	18.70	104.65	33.86	102.57	56.40 to 86.35	111,038	72,886
04/01/2024 To 06/30/2024	21	69.45	80.13	72.08	36.60	111.17	37.14	198.96	57.21 to 87.90	102,405	73,814
07/01/2024 To 09/30/2024	11	59.70	70.73	60.48	38.32	116.95	34.90	122.07	46.01 to 112.10	173,591	104,989
____ Study Yrs ____											
10/01/2022 To 09/30/2023	49	79.54	89.65	82.03	30.02	109.29	35.50	160.51	73.13 to 97.59	108,437	88,955
10/01/2023 To 09/30/2024	56	69.60	76.58	67.41	31.15	113.60	33.86	198.96	62.26 to 82.19	114,542	77,214
____ Calendar Yrs ____											
01/01/2023 To 12/31/2023	47	84.69	88.64	79.83	28.57	111.04	35.50	160.51	71.13 to 102.00	108,207	86,379
____ ALL ____											
10/01/2022 To 09/30/2024	105	76.35	82.68	74.04	30.49	111.67	33.86	198.96	69.74 to 86.35	111,693	82,693

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VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	77	79.09	84.70	79.13	27.77	107.04	35.50	160.51	71.13 to 89.41	96,942	76,710
2	2	85.65	85.65	71.14	27.18	120.40	62.37	108.93	N/A	106,250	75,581
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
4	1	87.90	87.90	87.90		100.00	87.90	87.90	N/A	115,000	101,085
5	9	56.42	65.48	61.73	35.20	106.07	34.90	112.39	46.01 to 108.17	279,056	172,250
_____ALL_____											
10/01/2022 To 09/30/2024	105	76.35	82.68	74.04	30.49	111.67	33.86	198.96	69.74 to 86.35	111,693	82,693

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	101	76.35	82.69	73.91	30.78	111.88	33.86	198.96	69.74 to 84.69	103,641	76,598
06	4	80.49	82.45	75.11	21.99	109.77	56.42	112.39	N/A	315,000	236,594
07											
_____ALL_____											
10/01/2022 To 09/30/2024	105	76.35	82.68	74.04	30.49	111.67	33.86	198.96	69.74 to 86.35	111,693	82,693

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	155.73	155.73	155.73		100.00	155.73	155.73	N/A	9,000	14,016
Less Than 30,000	9	102.57	117.41	118.84	23.76	98.80	76.61	198.96	91.21 to 155.73	19,222	22,844
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	105	76.35	82.68	74.04	30.49	111.67	33.86	198.96	69.74 to 86.35	111,693	82,693
Greater Than 14,999	104	76.20	81.98	73.97	29.84	110.83	33.86	198.96	69.74 to 84.69	112,680	83,354
Greater Than 29,999	96	72.34	79.42	73.37	29.64	108.25	33.86	160.51	67.94 to 81.19	120,362	88,304
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	155.73	155.73	155.73		100.00	155.73	155.73	N/A	9,000	14,016
15,000 TO 29,999	8	102.29	112.62	116.82	20.31	96.40	76.61	198.96	76.61 to 198.96	20,500	23,948
30,000 TO 59,999	17	110.07	104.31	102.37	17.24	101.90	46.33	144.74	88.57 to 127.39	46,255	47,354
60,000 TO 99,999	23	76.04	81.54	80.25	27.99	101.61	37.14	160.51	63.08 to 88.54	74,387	59,695
100,000 TO 149,999	32	70.06	71.55	71.22	23.21	100.46	33.86	126.25	60.26 to 83.48	117,078	83,386
150,000 TO 249,999	18	67.00	71.68	70.26	20.01	102.02	47.35	124.15	62.20 to 71.59	176,444	123,975
250,000 TO 499,999	5	56.42	64.62	62.42	37.19	103.52	34.90	118.72	N/A	302,000	188,511
500,000 TO 999,999	1	73.08	73.08	73.08		100.00	73.08	73.08	N/A	625,000	456,760
1,000,000 +											
<u>ALL</u>											
10/01/2022 To 09/30/2024	105	76.35	82.68	74.04	30.49	111.67	33.86	198.96	69.74 to 86.35	111,693	82,693

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

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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

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