

13 - Cass COUNTY

PAD 2025 R&O Statistics 2025 Values

What IF Stat Page: 1

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	10.22	95% Median C.I. :	88.47 to 116.08
Total Sales Price :	1,806,000	Wgt. Mean :	99	STD :	10.29	95% Wgt. Mean C.I. :	91.26 to 107.21
Total Adj. Sales Price :	1,806,000	Mean :	101	Avg.Abs.Dev :	08.02	95% Mean C.I. :	92.07 to 109.27
Total Assessed Value :	1,792,255						
Avg. Adj. Sales Price :	225,750	COD :	08.33	MAX Sales Ratio :	116.08		
Avg. Assessed Value :	224,032	PRD :	101.44	MIN Sales Ratio :	88.47		

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	1	112.83	112.83	112.83		100.00	112.83	112.83	N/A	208,000	234,686
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	2	93.54	93.54	93.49	01.65	100.05	92.00	95.08	N/A	340,500	318,328
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	3	97.54	100.70	100.39	09.43	100.31	88.47	116.08	N/A	175,667	176,356
07/01/2024 To 09/30/2024	2	101.67	101.67	100.47	06.54	101.19	95.02	108.31	N/A	195,000	195,923
____Study Yrs____											
10/01/2022 To 09/30/2023	3	95.08	99.97	98.01	07.30	102.00	92.00	112.83	N/A	296,333	290,447
10/01/2023 To 09/30/2024	5	97.54	101.08	100.43	08.39	100.65	88.47	116.08	N/A	183,400	184,183
____Calendar Yrs____											
01/01/2023 To 12/31/2023	2	93.54	93.54	93.49	01.65	100.05	92.00	95.08	N/A	340,500	318,328

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
5	8	96.31	100.67	99.24	08.33	101.44	88.47	116.08	88.47 to 116.08	225,750	224,032

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
RES-GREENWOOD	8	96.31	100.67	99.24	08.33	101.44	88.47	116.08	88.47 to 116.08	225,750	224,032

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Number of Sales :	8	Median :	96	COV :	10.22	95% Median C.I. :	88.47 to 116.08
Total Sales Price :	1,806,000	Wgt. Mean :	99	STD :	10.29	95% Wgt. Mean C.I. :	91.26 to 107.21
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Total Assessed Value :	1,792,255						
Avg. Adj. Sales Price :	225,750	COD :	08.33	MAX Sales Ratio :	116.08		
Avg. Assessed Value :	224,032	PRD :	101.44	MIN Sales Ratio :	88.47		

What IF

SALE PRICE *

Incremental Ranges

[illegible]

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ASSESSOR LOCATION	RES-GREENWOOD	Total	Increase	14%

What IF

From: [Scott, Sarah](#)
To: [Kuhn, Jim](#)
Cc: [Hotz, Rob](#); [Keetle, Steve](#); [Russell, Jacqueline](#); [Holzhauser, Jared](#); SashaF@casscountyne.gov
Subject: RE: Cass County
Date: Wednesday, April 23, 2025 10:43:20 AM
Attachments: [13 Cass Assessor Location Greenwood +14%.pdf](#)
[13 Cass Assessor Location Eagle +8%.pdf](#)
[13 Cass Assessor Location Greenwood +14% & Eagle +8% all sales.pdf](#)

Commissioner Kuhn,

The requested what-if statistics are attached.

Thank you,

Sarah Scott

Property Tax Administrator

Nebraska Department of Revenue

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North Platte, NE 69101

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From: Kuhn, Jim <jim.kuhn@nebraska.gov>
Sent: Wednesday, April 23, 2025 8:24 AM
To: Scott, Sarah <sarah.scott@nebraska.gov>
Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; Holzhauser, Jared <Jared.Holzhauser@nebraska.gov>; SashaF@casscountyne.gov
Subject: Cass County

Ms. Scott,

Please provide a what-if statistic for the Assessor location Greenwood bringing the median to the mid-point and a statistic showing the impact on the valuation group as well as a statistic showing the result for the residential class.

Please provide a what-if statistic for the Assessor location Eagle bringing the median to the

mid-point and a statistic showing the result on the valuation group as well as a statistic showing the result for the residential class.

Would you please provide a what-if showing the resulting increase to both Greenwood and Eagle on the entire residential class.

Thank you,

James D. Kuhn

Commissioner

Nebraska Tax Equalization & Review Commission

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