

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	455	Median :	93	COV :	14.02	95% Median C.I. :	91.86 to 94.25
Total Sales Price :	138,300,014	Wgt. Mean :	92	STD :	13.16	95% Wgt. Mean C.I. :	90.60 to 92.98
Total Adj. Sales Price :	138,300,014	Mean :	94	Avg.Abs.Dev :	09.93	95% Mean C.I. :	92.67 to 95.09
Total Assessed Value :	126,946,353						
Avg. Adj. Sales Price :	303,956	COD :	10.69	MAX Sales Ratio :	145.64		
Avg. Assessed Value :	279,003	PRD :	102.28	MIN Sales Ratio :	57.86		

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	24	100.48	101.05	97.42	11.98	103.73	76.00	145.64	90.63 to 106.68	306,167	298,271
01/01/2023 To 03/31/2023	29	99.68	100.90	99.61	06.77	101.30	86.12	138.08	96.41 to 104.55	292,403	291,270
04/01/2023 To 06/30/2023	62	92.95	94.17	92.27	10.53	102.06	66.83	140.32	89.35 to 97.81	341,402	315,005
07/01/2023 To 09/30/2023	69	95.51	95.74	93.87	11.39	101.99	61.15	129.85	91.01 to 100.82	316,143	296,764
10/01/2023 To 12/31/2023	53	92.65	91.42	90.42	09.01	101.11	69.01	111.12	86.58 to 95.89	343,857	310,930
01/01/2024 To 03/31/2024	44	92.05	94.17	92.63	09.56	101.66	72.50	139.61	88.42 to 96.79	287,441	266,256
04/01/2024 To 06/30/2024	95	88.87	90.95	88.33	11.21	102.97	68.95	138.13	85.82 to 91.81	267,226	236,050
07/01/2024 To 09/30/2024	79	92.63	92.28	89.16	09.80	103.50	57.86	126.01	90.74 to 95.37	294,092	262,210
____Study Yrs____											
10/01/2022 To 09/30/2023	184	96.38	96.72	94.57	10.69	102.27	61.15	145.64	93.96 to 99.17	319,611	302,241
10/01/2023 To 09/30/2024	271	91.62	91.95	89.74	10.16	102.46	57.86	139.61	89.90 to 92.64	293,327	263,225
____Calendar Yrs____											
01/01/2023 To 12/31/2023	213	94.40	94.91	93.18	10.29	101.86	61.15	140.32	92.99 to 97.15	327,159	304,851

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What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	140	92.66	95.88	93.00	12.77	103.10	68.95	145.64	90.47 to 95.09	196,567	182,816
2	84	91.74	91.46	91.06	09.92	100.44	72.43	122.61	88.21 to 93.93	400,732	364,914
3	34	94.33	92.99	90.16	11.27	103.14	57.86	120.57	87.76 to 101.46	216,333	195,037
4	45	95.35	94.90	91.85	09.41	103.32	61.15	128.67	92.14 to 99.23	250,173	229,780
5	63	93.85	94.59	92.04	08.61	102.77	76.47	138.08	91.25 to 96.14	341,638	314,448
6	89	92.17	92.35	91.71	09.74	100.70	69.80	121.78	89.17 to 95.79	415,538	381,098

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What IF

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
BEAVER LAKE	60	91.74	90.92	90.73	08.91	100.21	72.50	107.74	88.04 to 94.13	416,033	377,447
BUCCANEER BAY	46	90.92	92.67	92.17	08.81	100.54	69.80	121.78	87.84 to 95.68	379,737	349,990
IRON HORSE	8	79.98	84.76	84.21	08.74	100.65	76.47	104.82	76.47 to 104.82	670,000	564,238
LAKE WACONDA	11	100.27	96.31	96.87	12.69	99.42	73.34	115.16	80.42 to 113.67	379,000	367,144
NW REC LAKES	2	104.29	104.29	104.02	04.42	100.26	99.68	108.90	N/A	85,000	88,418
RES-ALVO	4	97.13	95.46	96.67	06.88	98.75	85.23	102.35	N/A	212,000	204,933
RES-AVOCA	5	94.25	93.19	93.14	06.93	100.05	76.96	103.48	N/A	165,220	153,893
RES-CEDAR CREEK	5	83.54	88.36	86.89	12.66	101.69	75.44	120.36	N/A	492,900	428,294
RES-EAGLE	21	96.21	98.93	97.96	08.34	100.99	85.89	128.67	92.14 to 102.70	235,043	230,252
RES-ELMWOOD	8	98.77	98.38	96.97	06.46	101.45	81.02	109.82	81.02 to 109.82	176,702	171,344
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
RES-LOUISVILLE	42	93.59	95.04	94.18	07.98	100.91	79.83	138.08	90.30 to 96.34	291,600	274,643
RES-MANLEY	3	87.76	87.94	79.75	12.16	110.27	72.03	104.04	N/A	207,000	165,082
RES-MURDOCK	6	90.59	90.48	89.45	09.08	101.15	78.90	106.25	78.90 to 106.25	171,583	153,475
RES-MURRAY	8	88.08	91.85	87.70	11.99	104.73	78.49	122.61	78.49 to 122.61	197,563	173,270
RES-NEHAWKA	2	86.09	86.09	83.73	07.61	102.82	79.54	92.63	N/A	147,000	123,078
RES-PLATTSMOUTH	137	92.32	95.93	93.12	12.81	103.02	68.95	145.64	90.47 to 95.00	194,681	181,281
RES-UNION	1	101.46	101.46	101.46		100.00	101.46	101.46	N/A	145,000	147,120
RES-WEeping WATER	19	98.20	94.92	93.28	11.20	101.76	66.83	120.57	84.48 to 103.37	208,737	194,712
RURRES 3253	3	92.04	91.99	92.38	01.37	99.58	90.08	93.85	N/A	646,667	597,420
RURRES 3255/2973	7	80.45	88.99	90.05	15.04	98.82	73.79	109.34	73.79 to 109.34	661,074	595,294
RURRES 3257/2971	26	95.78	93.20	92.21	07.90	101.07	73.80	108.06	88.61 to 97.74	381,654	351,921
RURRES 3259	8	96.18	93.59	93.14	08.96	100.48	72.85	106.68	72.85 to 106.68	418,500	389,809
RURRES 3265	3	92.42	86.79	88.21	08.32	98.39	72.43	95.51	N/A	580,000	511,590
RURRES 3267	2	86.44	86.44	86.48	07.18	99.95	80.23	92.64	N/A	605,000	523,215
RURRES 3269	1	57.86	57.86	57.86		100.00	57.86	57.86	N/A	475,000	274,820
RURRES 3473	5	80.15	84.03	83.37	08.21	100.79	76.00	97.29	N/A	486,151	405,318

RURRES 3477	1	97.15	97.15	97.15	100.00	97.15	97.15	N/A	275,000	267,155
RURRES 3479	1	106.94	106.94	106.94	100.00	106.94	106.94	N/A	236,214	252,615
RURRES 3481	1	92.68	92.68	92.68	100.00	92.68	92.68	N/A	517,000	479,170
SW AGLAND	1	61.15	61.15	61.15	100.00	61.15	61.15	N/A	600,000	366,910

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What IF

SALE PRICE *[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-EAGLE	Total	Increase	8%
ASSESSOR LOCATION	RES-GREENWOOD	Total	Increase	14%

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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