

Tax Equalization & Review Commission Request
Residential Sales at Iron Horse Golf Course in Cass and Saunders Counties
Sales File Queries 35603 and 35978
May 5, 2025

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	LEGAL	RATIO	ABS DIFF	Sale Price	VAL_GRP	ASSRLOC	LAND	IMPROV	TOTAL
13	2023	1320	4/20/2023	130386393	06-12-10 IRON HORSE LOT 43	80.46	1.88	675000		5 IRON HORSE	75725	467400	543125
13	2023	1655	5/17/2023	130386806	06-12-10 IRON HORSE LOT 102	85.29	2.95	724000		5 IRON HORSE	75725	541775	617500
13	2023	1660	5/19/2023	130391716	06-12-10 IRON HORSE II LOT 152	76.47	5.87	805000		5 IRON HORSE	82625	532960	615585
13	2023	3346	9/21/2023	130386407	06-12-10 IRON HORSE LOT 45	104.82	22.48	535000		5 IRON HORSE	75725	485040	560765
13	2023	4331	12/15/2023	130386610	06-12-10 IRON HORSE LOT 74	78.52	3.82	645000		5 IRON HORSE	92160	414320	506480
13	2023	765	3/2/2023	130386659	06-12-10 IRON HORSE LOT 81	96.41	14.07	717000		5 IRON HORSE	133015	558230	691245
13	2024	1897	5/23/2024	130387093	06-12-10 IRON HORSE REPLAT II LOT 1	79.5	2.84	510000		5 IRON HORSE	58110	347330	405440
13	2024	2766	7/19/2024	130386827	06-12-10 IRON HORSE LOT 105	76.6	5.74	749000		5 IRON HORSE	74975	498785	573760
78	587	661	10/21/2022	3182160	LOT 194 IRON HORSE PHASE II	93.58	11.24	625742		2 ASHLAND CITY	52000	533583	585583
78	598	574	8/31/2023	3182128	LOT 162 IRON HORSE PHASE II	92.12	9.78	645000		2 ASHLAND CITY	52000	542175	594175
78	603	1009	2/29/2024	3182147	LOT 2 IRON HORSE PHASE II REPLAT OF LOTS 180 & 181	82.34	0	579000		2 ASHLAND CITY	52000	424772	476772
								7209742					6170430

Median	82.34
Mean	86.01
Weighted Mean	85.58
COD	8.91
PRD	100.5

From: [Scott, Sarah](#)
To: [Hotz, Rob](#); [Williams, Debra](#); sashaf@casscountyne.gov
Cc: [Holzhauser, Jared](#); [Kuhn, Jim](#); [Keetle, Steve](#); [Russell, Jacqueline](#)
Subject: RE: Cass County Residential
Date: Monday, May 5, 2025 2:42:36 PM
Attachments: [Iron Horse Cass & Saunders.xlsx](#)
[Iron Horse Cass & Saunders.pdf](#)

Commissioner Hotz,

The Department does not currently have the capability to produce a substat of residential properties in two different counties. In lieu of a traditional substat, the attached spreadsheet has been prepared and is attached as both an Excel and a PDF document.

This statistic represents the measures of central tendency and the qualitative statistics of 10 residential sales at Iron Horse golf course as they are assessed by each respective county assessor. The Department does not have the capability of assigning a value on the Saunders County sales as if they were valued in Cass County.

Please let us know if you need anything further.

Thank you,

Sarah Scott

Property Tax Administrator

Nebraska Department of Revenue

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From: Hotz, Rob <rob.hotz@nebraska.gov>

Sent: Monday, May 5, 2025 1:14 PM

To: Scott, Sarah <sarah.scott@nebraska.gov>; Williams, Debra <Debra.Williams@nebraska.gov>; sashaf@casscountyne.gov

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Keetle, Steve <Steve.Keetle@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>

Subject: Cass County Residential

Ms. Scott,

Please provide a substat of the Iron Horse Golf Course properties combining both Cass and Saunders Counties. It is my understanding Cass had 8 sales and Saunders had 3 sales in this geographical area.

Thank you.

Robert W. Hotz, Chairman
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