

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	51	Median :	96	COV :	38.20	95% Median C.I. :	89.48 to 100.15
Total Sales Price :	17,660,500	Wgt. Mean :	92	STD :	38.10	95% Wgt. Mean C.I. :	77.03 to 107.61
Total Adj. Sales Price :	17,660,500	Mean :	100	Avg. Abs. Dev :	28.22	95% Mean C.I. :	89.28 to 110.20
Total Assessed Value :	16,304,321						
Avg. Adj. Sales Price :	346,284	COD :	29.39	MAX Sales Ratio :	198.64		
Avg. Assessed Value :	319,693	PRD :	108.04	MIN Sales Ratio :	35.86		

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
____ Qtrrs ____											
10/01/2021 To 12/31/2021	3	98.98	97.41	96.17	02.37	101.29	93.11	100.15	N/A	85,000	81,744
01/01/2022 To 03/31/2022	3	134.08	135.83	133.23	02.10	101.95	132.50	140.92	N/A	667,000	888,656
04/01/2022 To 06/30/2022	4	105.51	111.31	118.58	29.73	93.87	63.15	171.05	N/A	288,000	341,518
07/01/2022 To 09/30/2022	8	89.86	95.38	85.71	22.43	111.28	61.26	177.36	61.26 to 177.36	279,813	239,828
10/01/2022 To 12/31/2022	3	93.26	93.92	93.98	01.27	99.94	92.48	96.01	N/A	110,500	103,843
01/01/2023 To 03/31/2023	2	64.50	64.50	63.92	38.73	100.91	39.52	89.48	N/A	513,000	327,888
04/01/2023 To 06/30/2023	5	96.21	111.48	97.12	36.48	114.79	59.04	198.64	N/A	175,400	170,354
07/01/2023 To 09/30/2023	7	72.59	94.54	68.56	45.17	137.89	51.11	161.53	51.11 to 161.53	417,714	286,384
10/01/2023 To 12/31/2023	3	92.98	88.17	103.13	32.23	85.49	40.82	130.72	N/A	45,833	47,269
01/01/2024 To 03/31/2024	7	98.24	92.82	86.60	25.78	107.18	35.86	141.76	35.86 to 141.76	503,286	435,823
04/01/2024 To 06/30/2024	3	65.27	69.90	64.95	32.85	107.62	40.05	104.37	N/A	671,667	436,215
07/01/2024 To 09/30/2024	3	154.62	141.63	151.14	19.44	93.71	90.04	180.22	N/A	393,333	594,485
____ Study Yrs ____											
10/01/2021 To 09/30/2022	18	96.61	106.00	109.73	24.39	96.60	61.26	177.36	87.44 to 132.50	313,694	344,216
10/01/2022 To 09/30/2023	17	92.48	95.88	74.13	31.10	129.34	39.52	198.64	61.28 to 121.26	303,441	224,927
10/01/2023 To 09/30/2024	16	95.61	96.80	91.67	33.75	105.60	35.86	180.22	65.27 to 130.72	428,469	392,792
____ Calendar Yrs ____											
01/01/2022 To 12/31/2022	18	96.03	105.42	109.42	24.38	96.34	61.26	177.36	87.44 to 132.50	317,944	347,899
01/01/2023 To 12/31/2023	17	89.48	94.86	73.60	37.61	128.89	39.52	198.64	59.04 to 126.54	292,029	214,944

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	51	96.01	99.74	92.32	29.39	108.04	35.86	198.64	89.48 to 100.15	346,284	319,693

[illegible]

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What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
300	2	92.65	92.65	85.47	27.84	108.40	66.86	118.43	N/A	1,212,500	1,036,274
303	2	162.84	162.84	159.95	05.05	101.81	154.62	171.05	N/A	666,000	1,065,244
319	1	89.48	89.48	89.48		100.00	89.48	89.48	N/A	501,000	448,291
326	1	40.82	40.82	40.82		100.00	40.82	40.82	N/A	27,500	11,226
341	1	67.39	67.39	67.39		100.00	67.39	67.39	N/A	850,000	572,833
344	6	96.13	122.21	128.11	30.22	95.39	87.44	180.22	87.44 to 180.22	138,667	177,643
349	4	85.91	90.96	73.32	36.89	124.06	51.11	140.92	N/A	760,000	557,205
352	8	92.80	89.43	78.44	21.06	114.01	39.52	126.54	39.52 to 126.54	278,000	218,055
353	6	122.51	124.91	65.80	31.61	189.83	40.05	198.64	40.05 to 198.64	274,167	180,407
386	2	48.56	48.56	53.54	26.15	90.70	35.86	61.26	N/A	176,000	94,226
406	7	92.98	91.69	93.14	06.00	98.44	72.59	98.98	72.59 to 98.98	125,714	117,092
410	3	83.81	95.62	81.29	32.01	117.63	61.28	141.76	N/A	183,667	149,305
412	1	134.08	134.08	134.08		100.00	134.08	134.08	N/A	450,000	603,371
426	3	65.27	69.70	71.97	13.15	96.85	59.04	84.79	N/A	221,667	159,533
442	1	93.26	93.26	93.26		100.00	93.26	93.26	N/A	100,000	93,259
530	1	121.26	121.26	121.26		100.00	121.26	121.26	N/A	260,000	315,267
587	1	100.15	100.15	100.15		100.00	100.15	100.15	N/A	65,000	65,099
595	1	132.50	132.50	132.50		100.00	132.50	132.50	N/A	1,461,000	1,935,771

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Decrease	4.5%

What IF

From: [Scott, Sarah](#)
To: [Hotz, Rob](#); [Williams, Debra](#)
Cc: [Keetle, Steve](#); [Kuhn, Jim](#); [Russell, Jacqueline](#); [Holzhauser, Jared](#); kbulgrin@yorkcountyne.gov
Subject: RE: York Commercial
Date: Monday, April 14, 2025 3:25:19 PM
Attachments: [93 York Whatif Com VG 1 -4.5%.pdf](#)

Commissioner Hotz,

The requested What-if decreasing commercial property in York County Valuation Group 1 by 4.5% is attached.

Thank you,

Sarah Scott

Property Tax Administrator

Nebraska Department of Revenue

200 S Silber

North Platte, NE 69101

OFFICE 402-471-5962

sarah.scott@nebraska.gov

revenue.nebraska.gov

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

Sent: Monday, April 14, 2025 2:56 PM

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

Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; Holzhauser, Jared <Jared.Holzhauser@nebraska.gov>; kbulgrin@yorkcountyne.gov

Subject: York Commercial

Ms. Scott,

Please provide a What If statistic showing a 4.5% reduction to the median of 100.53 of Commercial Valuation Group 1.

I am aware you have already provided a statistic making a 5% reduction to the same Valuation Group at pages 33 to 37.

Thank you.

Robert W. Hotz, Chairman
Nebraska Tax Equalization & Review Commission
301 Centennial Mall South
Lincoln, Nebraska 68509-5108
Office: (402) 471-7724
Cell: (402) 802-7551
Email: rob.hotz@nebraska.gov