

**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW
COMMISSION**

DANNY PITTMAN
APPELLANT,

CASE NOS: 20C 0195, 20C
0196, 21C 0098 & 21C 0099

V.

SARPY COUNTY BOARD OF
EQUALIZATION,

**DECISION AND ORDER
REVERSING THE DECISIONS
OF THE SARPY COUNTY
BOARD OF EQUALIZATION**

AND PINNACLE
ENTERPRISES INC.
AND MIDLAND HEIGHTS
APARTMENTS LLC
APPELLEES.

For the Appellant:

William Bianco,
Bianco Stroh, LLC

**For the Appellee Sarpy
County Board:**

Zachary W. Lutz-Priefert
Deputy Sarpy County Attorney

**For the Appellee Pinnacle
Enterprises Inc. &
Midland Heights LP:**

Douglas Ruge,
Douglas W. Ruge & Associates,
P.C., L.L.O.

These appeals were heard before Commissioners Robert W. Hotz and James D. Kuhn.

I. THE SUBJECT PROPERTY

The Subject Properties are a multiple-family apartment complex known as Midland Heights Apartments located in Sarpy County, Nebraska. The Subject Properties consist of six apartment buildings on two adjoining parcels. The legal description and Property Record Files (PRFs) of the Subject Properties are found at Exhibits 9-10.

II. PROCEDURAL HISTORY

In Case Nos 20C 0195 and 21C 0098, the Sarpy County Assessor gave notice of an assessed value of the Subject Property at \$8,953,000 for both tax years 2020 and 2021.¹ The Taxpayer, Midland Heights Apartments LP (Midland Heights) protested these assessments to the Sarpy County Board of Equalization (the County Board) and requested a taxable value of \$7,450,829.² After conducting protest procedures for the County Board under Neb. Rev. Stat. § 77-1502.01,³ a referee recommended a taxable value of \$7,450,829 for each year,⁴ and the County Board adopted those recommendations and determined the taxable value of the Subject Property for tax years 2020 and 2021 were \$7,450,829.⁵

In Case Nos 20C 0196 and 21C 0099, the Sarpy County Assessor gave notice of an assessed value of the Subject Property at \$5,263,000 for both tax years 2020 and 2021.⁶ Midland Heights protested these

¹ Exhibits 2, 4.

² Exhibit 8:2.

³ "In all counties the county board of equalization may appoint one or more suitable persons to act as referees."

⁴ "Upon the conclusion of the hearing in each case, the referee shall transmit to the county board of equalization all papers relating to the case, together with his or her findings and recommendations in writing. The county board of equalization, after considering all papers relating to the protest and the findings and recommendations of the referee, may make the order recommended by the referee or any other order in the judgment of the board of equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew." Neb. Rev. Stat. § 77-1502.01.

⁵ Exhibits 2, 4.

⁶ Exhibits 3, 5.

assessments to the County Board and requested a taxable value of \$3,559,566.⁷ After conducting protest procedures, a referee recommended a taxable value of \$3,559,566 for each year, and the County Board adopted those recommendations and determined the taxable value of the Subject Property for tax years 2020 and 2021 were \$3,559,566.⁸

The County Assessor appealed the decisions of the County Board to the Tax Equalization and Review Commission (the Commission). The Commission held a hearing on December 17, 2021. Prior to the hearing the parties exchanged exhibits. At the hearing, exhibits 1-96 and 98-117 were admitted into evidence. Exhibit 97 was not admitted into evidence.

III. STANDARD OF REVIEW

The Commission's review of the County Board's determination is de novo.⁹ When the Commission considers an appeal of a decision of a county board of equalization, a presumption exists that the board of equalization has faithfully performed its official duties in making an assessment and has acted upon sufficient competent evidence to justify its action.¹⁰

That presumption remains until there is competent evidence to the contrary presented, and the presumption disappears when there is competent evidence adduced on appeal to the contrary. From that point forward, the reasonableness of the valuation fixed by the board of equalization becomes one of fact based upon all the evidence presented. The burden of showing such valuation

⁷ Exhibit 9:2.

⁸ Exhibits 3, 5.

⁹ See Neb. Rev. Stat. § 77-5016(8) (Reissue 2018), *Brenner v. Banner County Bd. of Equal.*, 276 Neb. 275, 286, 753 N.W.2d 802, 813 (2008). "When an appeal is conducted as a 'trial de novo,' as opposed to a 'trial de novo on the record,' it means literally a new hearing and not merely new findings of fact based upon a previous record. A trial de novo is conducted as though the earlier trial had not been held in the first place, and evidence is taken anew as such evidence is available at the time of the trial on appeal." *Koch v. Cedar County Freeholder Bd.*, 276 Neb. 1009, 1019 (2009).

¹⁰ *Brenner v. Banner County Bd. of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (citations omitted).

to be unreasonable rests upon the taxpayer on appeal from the action of the board.¹¹

The order, decision, determination, or action appealed from shall be affirmed unless evidence is adduced establishing that the order, decision, determination, or action was unreasonable or arbitrary.¹² Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.¹³

The Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.¹⁴ The County Board need not put on any evidence to support its valuation of the property at issue unless the Taxpayer establishes that the County Board's valuation was unreasonable or arbitrary.¹⁵

In an appeal, the Commission may determine any question raised in the proceeding upon which an order, decision, determination, or action appealed from is based. The Commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal.¹⁶ The Commission may take notice of judicially cognizable facts, may take notice of general, technical, or scientific facts within its specialized knowledge, and may utilize its experience, technical competence, and specialized knowledge in the evaluation of the evidence presented to it.¹⁷ The Commission's Decision and Order shall include findings of fact and conclusions of law.¹⁸

¹¹ *Id.*

¹² Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

¹³ *Omaha Country Club v. Douglas County Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

¹⁴ Cf. *Josten-Wilbert Vault Co. v. Bd. of Equal. for Buffalo County*, 179 Neb. 415, 138 N.W.2d 641 (1965) (determination of actual value); *Lincoln Tel. and Tel. Co. v. County Bd. of Equal. of York County*, 209 Neb. 465, 308 N.W.2d 515 (1981) (determination of equalized taxable value).

¹⁵ *Bottorf v. Clay County Bd. of Equal.*, 7 Neb. App. 162, 580 N.W.2d 561 (1998).

¹⁶ Neb. Rev. Stat. § 77-5016(8) (Reissue 2018).

¹⁷ Neb. Rev. Stat. § 77-5016(6) (Reissue 2018).

¹⁸ Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).

IV. RELEVANT LAW

Under Nebraska law,

Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and a willing seller, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property the analysis shall include a full description of the physical characteristics of the real property and an identification of the property rights valued.¹⁹

Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in Neb. Rev. Stat. § 77-1371, (2) income approach, and (3) cost approach.²⁰ Nebraska courts have held that actual value, market value, and fair market value mean exactly the same thing.²¹ Taxable value is the percentage of actual value subject to taxation as directed by Neb. Rev. Stat. § 77-201 and has the same meaning as assessed value.²² All real property in Nebraska subject to taxation shall be assessed as of January 1.²³ All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.²⁴

Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by the Nebraska

¹⁹ Neb. Rev. Stat. § 77-112 (Reissue 2018).

²⁰ Neb. Rev. Stat. § 77-112 (Reissue 2018).

²¹ *Omaha Country Club v. Douglas County Bd. of Equal.*, 11 Neb. App. 171, 180, 645 N.W.2d 821, 829 (2002).

²² Neb. Rev. Stat. § 77-131 (Reissue 2018).

²³ See Neb. Rev. Stat. § 77-1301(1) (Reissue 2018).

²⁴ Neb. Rev. Stat. § 77-201(1) (Reissue 2018).

Constitution.²⁵ Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value.²⁶ The purpose of equalization of assessments is to bring the assessment of different parts of a taxing district to the same relative standard, so that no one of the parts may be compelled to pay a disproportionate part of the tax.²⁷ Uniformity requires that whatever methods are used to determine actual or taxable value for various classifications of real property that the results be correlated to show uniformity.²⁸ Taxpayers are entitled to have their property assessed uniformly and proportionately, even though the result may be that it is assessed at less than the actual value.²⁹ If taxable values are to be equalized it is necessary for a Taxpayer to establish by clear and convincing evidence that the valuation placed on the property when compared with valuations placed on other similar properties is grossly excessive and is the result of systematic exercise of intentional will or failure of plain legal duty, and not mere errors of judgment.³⁰ There must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity.³¹

V. FINDINGS OF FACT

A. Testimony of Melissa Delaine

Melissa Delaine was an appraiser employed by the Sarpy County Assessor. She was directly involved in the assessment of the Subject Properties for tax years 2020 and 2021. She had held a Certified General Appraiser license since 2001.

²⁵ Neb. Const., art. VIII, § 1.

²⁶ *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).

²⁷ *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991); *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb. App. 582, 597 N.W.2d 623 (1999).

²⁸ *Banner County v. State Bd. of Equal.*, 226 Neb. 236, 411 N.W.2d 35 (1987).

²⁹ *Equitable Life v. Lincoln County Bd. of Equal.*, 229 Neb. 60, 425 N.W.2d 320 (1988); *Fremont Plaza v. Dodge Cty. Bd. of Equal.*, 225 Neb. 303, 405 N.W.2d 555 (1987).

³⁰ *Newman v. County of Dawson*, 167 Neb. 666, 670, 94 N.W.2d 47, 49-50 (1959) (citations omitted).

³¹ *Id.* at 673, 94 N.W.2d at 50.

Delaine testified she had asked the Taxpayer for actual income and expenses for the Subject Properties. She stated she received a pro forma summary which included an income and expense ratio, but the rental rate information received was essentially a one-month snapshot, rather than an annualized statement.

Delaine inspected the Subject Properties in August 2020 and October 2021. She noticed, when comparing the Subject Properties to the neighboring Spring Hill Ridge property, the ceiling heights were lower and there was no swimming pool present on the Subject Properties.

Regarding a 2017 revaluation of the Subject Properties and similar properties, Delaine stated surveys were sent out to property owners in order to gather information to perform the analysis and revaluation. She stated this was the most recent market survey done for the class of property which includes the Subject Properties.

For tax year 2019, Delaine testified the sales roster indicated the assessment-to-sale ratio for the subclass of properties including the Subject Properties was not in compliance with the range set by statute.³² This required an upward market adjustment of 20% for multi-family properties with 100 units or more.

Delaine testified the income approach was primarily used to value the Subject Properties. The steps required for use of the income approach with direct capitalization may be summarized as (1) estimate potential gross income; (2) deduct estimated vacancy and collection loss to determine effective gross income; (3) deduct estimated operating expenses to determine net operating income; (4) divide net operating income by an estimated capitalization rate to yield the value.³³ For parcel number 011582686 for tax year 2020, an effective income of \$1,161,660, a market vacancy of 5%, a market expense rate of 40%, and a loaded capitalization rate of 7.6% was applied.³⁴ For parcel

³² Exhibit 6:2.

³³ Appraisal Institute, *The Appraisal of Real Estate* 432, 460 (15th ed. 2020).

³⁴ Exhibit 12:4. A loaded capitalization rate includes the effective tax rate.

011582687 for tax year 2020, an effective income of \$535,743, a market vacancy of 5%, an expense rate of 40%, and a loaded capitalization rate of 7.6% were used. These amounts were based upon market data, rather than the actual figures reported by the Taxpayer. Delaine stated her testimony regarding the tax year 2021 assessments would be substantially the same.

B. Testimony of Timothy Ederer

Timothy Ederer had been employed with the Sarpy County Assessor since 2004. He held the State Assessor's Certificate. He was partially involved with the sales analysis for tax years 2019 and 2020. The resulting market adjustment narrative is found at Exhibit 63.

Ederer testified the 2017 survey of multi-occupancy owners included requests for information such as rent roll information and major expense categories, vacancies, etc. Ederer noted the expense ratio breakdown shown in Exhibit 24 was used in assessing the Subject Property.

Ederer opined the taxable value set by the County Board created disequalization among multi-family occupancy properties.

C. Testimony of Brian Katz

Brian Katz was the President of Pinnacle Enterprises, Inc. Pinnacle was the General Partner of the Taxpayers Midland Heights LP and Midland Heights Apartments, LLC. Katz indicated he did not submit an expense report to the county for the protest. Katz generally agreed with the County Assessor's use of a 40% expense rate, estimating a 37%-39% expense ratio. His disagreement was centered on the income amounts used in setting the assessments. Katz indicated he did not generally set aside reserves for maintenance of the Subject Properties.

Katz opined the rents used by the County Assessor were grossly inflated based upon his experience owning a similar apartment complex, which he believed had better amenities but was valued using a lower rental income amount. He also took exception to the mix of

unit sizes and number of units of the Subject Properties.

Katz submitted the Property Record Files (PRFs) for another apartment complex (Spring Hill Apartments) which he asserted were comparable to the Subject Properties. Katz indicated he was the general contractor and former partner for the Spring Hill complex, and that Spring Hill was built based on the plans for the Subject Property, but with certain modifications, including upgraded finishes and fixtures, and a larger clubhouse and swimming pool, etc.³⁵ While he conceded there were superior aspects of Spring Hill compared to the Subject Properties, Katz asserted the 2-bedroom, 2-bathroom units were identical between the two properties and should, therefore, be assessed at the same value.³⁶

Katz provided documents purporting to value the Subject Properties using an income approach methodology but using the actual income data from the Subject Properties.³⁷ Katz used the vacancy & collection loss, expense rate, and capitalization rates used by the County Assessor which were based on typical market rates.

D. Testimony of Bradley Rogge

Bradley Rogge was a referee for the County Board since 2019. He acted as the County Board's referee for the 2020 and 2021 protest hearings regarding the Subject Property. He was a licensed real estate appraiser but did not perform a fee appraisal for the Subject Properties. In his role as a referee, Rogge stated there was some research done when reviewing protested properties, but generally less than an hour was spent reviewing each protest.

For the protests of the Subject Properties, Rogge indicated he was provided a pro forma by the Taxpayer indicating the actual income for the Subject Properties. Rogge conceded his written recommendation was not accurate as he was not provided with actual expense

³⁵ See Exhibits 107, 108.

³⁶ Compare Exhibit 104:6 to Exhibit 107:5.

³⁷ Exhibits 102, 103.

information for the Subject Properties during his review.

In both tax years, Rogge stated he agreed with the Taxpayer's requested valuations.³⁸ Rogge based his recommendation upon information from the taxpayer comparing it to average rental price information retrieved from an online database. Rogge reasoned that using the actual income and expenses from the Subject Properties would provide a more accurate opinion of value rather than using market rental data. However, Rogge conceded he was not experienced with mass appraisal methodology, nor did he perform a fee appraisal for the Subject Properties. Further, Rogge noted he was provided 2017 rental rates for the Subject Properties, not rates from 2020 or 2021.

VI. ANALYSIS OF THE EVIDENCE

A. No Notice of Higher Taxable Value and Intent to Offer Proof in Support

The County Assessor offered revised evidence of an income approach to determine the value of the Subject Properties for both tax years. This evidence differed from the initial assessment done by the County Assessor.³⁹ In Case Nos 20C 0195 and 21C 0098, this value was in excess of the initial assessment given by the County Assessor and in excess of the final valuation determined by the County Board. Commission Rules & Regulations state:

The Commission may consider and find a taxable value in excess of the highest taxable value for which notice was given by the County Assessor, the County Board of Equalization, or the Property Tax Administrator if notice of a higher taxable value and the intent to offer proof in its support is given by a party. Notice of a higher taxable value and the intent to prove that taxable value must be served on all other parties and the Commission no later than the date for an initial exchange of evidence as set forth in a Commission Order for Hearing and Notice of Hearing on the merits.

³⁸ Exhibits 2, 3, 4, 5.

³⁹ Exhibit 6:5, Exhibit 35:2. The revised income approach valuations relied on "revised rents, with corrected unit counts, and updated capitalization rate."

Notice of a higher taxable value and intent to offer proof in its support is a pleading and shall be served as a motion or objection to a motion as provided in section 15 of this chapter.⁴⁰

The County Assessor filed no pleading which could be construed as a notice of higher taxable value and intent to offer proof of that value. Accordingly, the Commission will not consider a taxable value in excess of that which was initially set by the County Assessor, which is the highest value for which notice has been provided to the Taxpayer.

B. The Taxable Value Determined by the County Board is Unreasonable

To overcome the presumption in favor of the County Board, an appellant must produce competent evidence of actual value. “Competent evidence is evidence that is admissible and tends to establish a fact in issue.”⁴¹

The County Assessor produced evidence of the assessments of the Subject Properties for tax years 2020 and 2021. The Commission finds this evidence sufficient to rebut the presumptions in favor of the County Board.

An appellant must also demonstrate, by clear and convincing evidence, the valuation set by the County Board was arbitrary or unreasonable. “Clear and convincing evidence means that amount of evidence which produces in the trier of fact a firm belief or conviction about the existence of a fact to be proved.”⁴²

Testimony given by Rogge, shows his recommendation of lower values for the Subject Properties, which were ultimately adopted by the County Board, were based upon a change in income amounts from those used by the Assessor.⁴³ Rogge stated his amounts were based on actual rental rates provided by the Taxpayer, as well as average rates in the CoStar online database. Both the Taxpayer and Rogge stated

⁴⁰ 442 Neb. Admin. Code, ch. 5, § 016.02A (6/7/2021).

⁴¹ *Cain v. Custer Cty. Bd. of Equal.*, 298 Neb. 834, 850, 906 N.W.2d 285, 297-98 (2018).

⁴² *In re Interest of Zachary D. & Alexander D.*, 289 Neb. 763, 768, 857 N.W.2d 323, 328 (2015).

⁴³ Exhibits 2, 3, 4, and 5.

their opinions of value used the typical market expense rates, vacancy rates, and capitalization rate as used by the County Assessor.

The Taxpayer asserts its actual expense rate, actual vacancy rate, and capitalization rate are in line with the market rates used by the County Assessor. However, an issue arises with the Taxpayer's use of actual income. "Actual or reported figures can be used as long as they reflect typical figures (or typical figures can be used for all properties)." ⁴⁴ "For properties with reported figures the assessor has two choices: (1) use the reported figures for instances in which they have been verified or are consistent with estimated (typical) figures, or (2) consistently use estimated figures in all cases." ⁴⁵ While the expense, vacancy, and capitalization rates used in their opinion of value are consistent with the market typical figures used by the County Assessor, ⁴⁶ no evidence was adduced to conclude the income rates used by the County Board were based on typical market rates. Further, while Rogge was a licensed appraiser, his testimony made clear that he did not perform a fee appraisal for the Subject Properties.

A determination of actual value may be made by using professionally accepted mass appraisal methods. ⁴⁷ The methods expressly stated in statute are the sales comparison approach, the income approach, and the cost approach. ⁴⁸ The methodology of using actual income rates in conjunction with market typical expense, vacancy, and capitalization rates is not identified in statute and no evidence of its professional acceptance as an accepted mass appraisal method has been produced.

The Commission finds the opinions of value put forth by the Taxpayer and the County Board were made using improper methodologies. The Commission also finds the determination of

⁴⁴ International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property* § 4.4 (July 2017).

⁴⁵ International Association of Assessing Officers, *Fundamentals of Mass Appraisal* 341 (2011).

⁴⁶ See Exhibit 109.

⁴⁷ Neb. Rev. Stat. § 77-112 (Reissue 2018).

⁴⁸ Neb. Rev. Stat. § 77-112 (Reissue 2018).

taxable value by the County Board based on its adoption of the recommendation of the referee was unreasonable.

C. The Assessments by the County Assessor are the Most Reasonable Indicators of Value for the Subject Properties.

The County Assessor provided an initial assessment using the income approach to valuation. Delaine testified the information was gathered regarding the typical rental markets using a survey sent to property owners as well as information received through valuation protest proceedings and appeals to the Commission. The County Assessor determined income, expense, vacancy, and capitalization rates that were typical for the market. Because it is difficult for an assessor to evaluate management quality, typical income and expense figures are deemed to reflect typical management. Income flows are averaged across comparable businesses to reflect typical management and smoothed or stabilized across years to eliminate random fluctuations. In mass appraisal, expenses frequently are expressed as percentages instead of fixed amounts. They may also be analyzed and expressed on a per unit basis.⁴⁹

Neither the Taxpayer nor the County Board adduced evidence sufficient to demonstrate the rates used by the County Assessor did not reflect typical market rates for similar multi-occupancy properties. Accordingly, we find the use of those rates by the County Assessor was consistent with professionally accepted mass appraisal techniques.

As noted above, In Case Nos 20C 0195 and 21C 0098, the County Assessor presented revised opinions of value which were greater than the initial assessments. However, as the required notice of that increased opinion of value was not presented in accordance with the Commission's Rules and Regulations, they will not be considered. In those appeals we find the County Assessor's initial valuation is the only evidence of value presented which used a professionally accepted mass appraisal methodology and was adequately supported by the

⁴⁹ *Fundamentals of Mass Appraisal* 175.

evidence.

For Case Nos 20C 0196 and 21C 0099, the County Assessor presented revised opinions of value which were lower than their initial assessments, but still used a professionally accepted mass appraisal methodology and were adequately supported by the evidence presented. The Commission finds the revised values to be the most reasonable indicators of value for those appeals.

VII. CONCLUSIONS OF LAW

The Commission finds there is competent evidence to rebut the presumption that the County Board faithfully performed its duties and had sufficient competent evidence to make its determinations. The Commission also finds there is clear and convincing evidence the County Board's decisions were arbitrary or unreasonable.⁵⁰

For the reasons set forth above, the determinations of the County Board are vacated and reversed.

VIII. ORDER

IT IS ORDERED THAT:

1. The decision of the Sarpy County Board of Equalization determining the value of the Subject Properties for tax years 2020 and 2021 are vacated and reversed.
2. The taxable value of the Subject Property in Case Nos. 20C 0195 for tax year 2020 is:

Land	\$ 449,540
<u>Improvements</u>	<u>\$ 8,503,460</u>
Total	\$ 8,953,000

⁵⁰ Taxable value, as determined by the County Board, was based upon the evidence at the time of the Protest proceeding. At the appeal hearing before the Commission, both parties were permitted to submit evidence that may not have been considered by the County Board of Equalization at the protest proceeding.

3. The taxable value of the Subject Property in Case Nos. 20C 0196 for tax year 2020 is:

Land	\$ 504,947
<u>Improvements</u>	<u>\$ 3,822,053</u>
Total	\$ 4,327,000

4. The taxable value of the Subject Property in Case Nos. 21C 0098 for tax year 2021 is:

Land	\$ 449,540
<u>Improvements</u>	<u>\$ 8,503,460</u>
Total	\$ 8,953,000

5. The taxable value of the Subject Property in Case Nos. 21C 0099 for tax year 2021 is:

Land	\$ 504,947
<u>Improvements</u>	<u>\$ 3,822,053</u>
Total	\$ 4,327,000

6. This Decision and Order, if no appeal is timely filed, shall be certified to the Sarpy County Treasurer and the Sarpy County Assessor, pursuant to Neb. Rev. Stat. § 77-5018 (Reissue 2018).
7. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
8. Each party is to bear its own costs in this proceeding.
9. This Decision and Order shall only be applicable to tax years 2020 and 2021.

10. This Decision and Order is effective for purposes of appeal on August 15, 2024.⁵¹

Signed and Sealed: August 15, 2024

SEAL



Robert W. Hotz, Commissioner

James D. Kuhn, Commissioner

⁵¹ Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. § 77-5019 (Reissue 2018) and other provisions of Nebraska Statutes and Court Rules.