

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

DANNY PITTMAN  
APPELLANT,

V.

SARPY COUNTY BOARD OF  
EQUALIZATION,

AND

MIDLAND HEIGHTS  
APARTMENTS LLC,  
APPELLEES.

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

**DECISION AND ORDER ON  
REMAND**

**The Commission finds and determines as follows:**

**I. FINDINGS OF FACT**

1. The Nebraska Supreme Court issued its Opinion in the case captioned *Pinnacle Enters., Inc. v. Sarpy Cty. Bd. of Equalization*, 320 Neb. 303, 27 N.W.3d 1 (2025) on November 7, 2025, reviewing the Commission's decisions in the above captioned appeals.
2. The Court thereafter issued its Mandate on November 24, 2025. The Mandate specifically directed that the Commission "shall, without delay, proceed to enter judgment in conformity with the judgment and opinion of this court." See attached.
3. The judgment and opinion referred to in the Mandate concludes:

In light of our reasoning above, we conclude that TERC erred in reversing the Board's decision. Accordingly, we reverse TERC's decision and remand the cause to TERC with

directions to affirm the Board's valuations of \$7,450,829 and \$3,559,566 for the respective parcels for tax years 2020 and 2021.<sup>1</sup>

4. The Commission, pursuant to the Mandate and Opinion, therefore, concludes the Commission's Decision and Order in Cases No. 20C 0195, 20C 0196, 21C 0098, and 21C 0099, entered August 15, 2024, is vacated and of no force and effect.

## II. ORDER

### IT IS ORDERED, ADJUDGED, AND DECREED:

1. The decision of the Sarpy County Board of Equalization determining the value of the Subject Property for tax year 2020 is affirmed.
2. The assessed values of Parcel #011582686 for tax years 2020 and 2021 are:

<b>Land</b>	<b>\$ 449,540</b>
<b><u>Improvements</u></b>	<b>\$7,001,289</b>
<b>Total</b>	<b>\$7,450,829</b>

3. The assessed value of Parcel #011582687 for tax years 2020 and 2021 is:

<b>Land</b>	<b>\$ 504,947</b>
<b><u>Improvements</u></b>	<b>\$3,054,619</b>
<b>Total</b>	<b>\$3,559,566</b>

4. 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.
5. Any request for relief, by any party, which is not specifically

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<sup>1</sup> *Pinnacle Enters., Inc. v. Sarpy Cty. Bd. of Equalization*, 320 Neb. 303, 309, 27 N.W.3d 1, \_\_\_ (2025).

provided for by this Decision and Order is denied.

6. Each party is to bear its own costs in this proceeding.
7. This Decision and Order shall only be applicable to tax years 2020 and 2021.
8. This Decision and Order is effective for purposes of appeal on January 7, 2026.

Signed and Sealed: January 7, 2026



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Steven A. Keettle, Commissioner

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Robert W. Hotz, Commissioner

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James D. Kuhn, Commissioner

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Jackie S. Russell, Commissioner