

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Nathan S. Coco,
Appellant,

v.

Logan County Board of Equalization,
Appellee.

Case No: 20R 0112

**DECISION AND ORDER
AFFIRMING THE DECISION OF THE
LOGAN COUNTY BOARD OF
EQUALIZATION**

Background

1. The Subject Property is a residential parcel with a legal description of Lots 7, 8, 9 & S1/2 10, Block 17 Original Town of Stapleton.
2. The Logan County Assessor (the County Assessor) assessed the Subject Property at \$107,071 for tax year 2020.
3. Nathan S. Coco (the Taxpayer) protested this value to the Logan County Board of Equalization (the County Board) and requested an assessed value of less than \$86,910 for tax year 2020.
4. The County Board determined that the taxable value of the Subject Property was \$101,578 for tax year 2020.
5. The Taxpayer appealed the determination of the County Board to the Tax Equalization and Review Commission (the Commission).
6. A Single Commissioner hearing was held on October 14, 2021, at Custer County Judicial Center, 604 Heritage Dr., Broken Bow, Nebraska, before Commissioner James D. Kuhn.
7. Nathan S. Coco was present at the hearing for the Taxpayer.
8. Debbie Myers (the Assessor) was present for the County Board.

Applicable Law

9. All real property in Nebraska subject to taxation shall be assessed as of the effective date of January 1.¹
10. The Commission’s review of a determination of the County Board of Equalization is de novo.²
11. When considering an appeal 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.”³ That presumption “remains until

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

² See Neb. Rev. Stat. § 77-5016(8) (Reissue 2018), *Brenner v. Banner Cty. 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 Cty. Freeholder Bd.*, 276 Neb. 1009, 1019 (2009).

³ *Brenner v. Banner Cty. Bd. of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008).

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 to be unreasonable rests upon the taxpayer on appeal from the action of the board.”⁴

12. 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.⁵
13. Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.⁶
14. A Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.⁷
15. The Commission’s Decision and Order shall include findings of fact and conclusions of law.⁸

Findings of Fact & Conclusions of Law

16. The Taxpayer stated his assessed value increased around 20% for the 2020 tax year without any improvements made to the Subject Property. The Taxpayer stated he has water damage in the basement that makes two of the home’s bedrooms unusable.
17. The Assessor reviewed the Subject Property and lowered the Condition rating from Average Plus to Fair. During the protest process, she recommended lowering the 2020 assessment to account for the basement issues.
18. The Taxpayer stated the location of the Subject Property near the county impound yard and fire hall is less desirable than other locations. The Taxpayer did not provide any evidence to quantify how his location affected the value of the Subject Property.
19. The Assessor stated there was a 14% increase in value to the improvement (building) component of all residential parcels in Stapleton to reflect recent sales of homes at prices higher than their assessed values. After reviewing the Subject Property, the Assessor removed the basement finish and four fixtures, added central air that was not previously being valued and lowered the condition rating to fair.
20. The Taxpayer has not produced competent evidence that the County Board failed to faithfully perform its duties and to act on sufficient competent evidence to justify its actions.

⁴ *Id.*

⁵ Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

⁶ *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

⁷ Cf. *Josten-Wilbert Vault Co. v. Bd. of Equal. for Buffalo Cty.*, 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 Cty.*, 209 Neb. 465, 308 N.W.2d 515 (1981) (determination of equalized taxable value).

⁸ Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).

21. The Taxpayer has not adduced clear and convincing evidence that the determination of the County Board is arbitrary or unreasonable and the decision of the County Board should be affirmed.

ORDER

IT IS ORDERED THAT:

1. The Decision of the County Board of Equalization determining the taxable value of the Subject Property for tax year 2020 is affirmed.
2. The taxable value of the Subject Property for tax year 2020 is: **\$101,578**
3. This Decision and Order, if no further action is taken, shall be certified to the Logan County Treasurer and the Logan County Assessor, pursuant to Neb. Rev. Stat. § 77-5018 (Reissue 2018).
4. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
5. Each party is to bear its own costs in this proceeding.
6. This Decision and Order shall only be applicable to tax year 2020.
7. This Decision and Order is effective on December 14, 2021.

Signed and Sealed: December 14, 2021

James D. Kuhn, Commissioner