

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

James J. O'Neill,
Appellant,

v.

Hall County Board of Equalization,
Appellee.

Case No: 20R 0131

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

Background

1. The Subject Property is an improved residential parcel with a legal description of University Place LT 5 BLK 1.
2. The Hall County Assessor assessed the Subject Property at \$158,963 for tax year 2020.
3. James J. O'Neill (the Taxpayer) protested this value to the Hall County Board of Equalization (the County Board) and requested an assessed value of \$73,081.21 for tax year 2020.
4. The County Board determined that the taxable value of the Subject Property was \$158,963 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 15, 2021, at Grand Island Police Department, 111 Public Safety Drive, Grand Island, Nebraska, before Commissioner James D. Kuhn.
7. James J O'Neill was present at the hearing.
8. Kristi Wold (the Assessor) and Sarah Carstensen (Legal Counsel) were 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

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).

sufficient competent evidence to justify its action.”³ 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 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 neighborhood is made up of a wide variety of homes and that all homes, regardless of build style, are residential and could be used as comparables to the Subject Property. The Taxpayer provided internet printouts from the county website of homes to use as comparable properties. The Taxpayer stated the Assessor was not valuing concrete on other properties, yet his concrete was being valued.
17. The Assessor stated new costing tables were implemented for the 2020 tax year leading to an increase in value for some properties. The Assessor stated land values are equalized with surrounding properties in the neighborhood. The Assessor provided comparable properties similar to the Subject Property which is a bi-level home.
18. The Taxpayer did not provide any property record files (PRF) for comparable properties. Instead, the Taxpayer provided internet printouts of numerous properties from the Assessor’s web page. The Taxpayer’s comparable properties were from various areas of Grand Island, different styles, different ages and different sizes.
19. 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.

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

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).

20. 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:

| | |
|---------------------|------------------|
| Land | \$ 9,504 |
| <u>Improvements</u> | <u>\$149,459</u> |
| Total | \$158,963 |

3. This Decision and Order, if no further action is taken, shall be certified to the Hall County Treasurer and the Hall 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 March 4, 2022.

Signed and Sealed: March 4, 2022

James D. Kuhn, Commissioner