BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

PHYLLIS HANSEN, APPELLANT, V. LANCASTER COUNTY BOARD OF EQUALIZATION, APPELLEE.	CASE NO: 22A 0008 DECISION AND ORDER REVERSING THE DECISION OF THE LANCASTER COUNTY BOARD OF EQUALIZATION

For the Appellant:
Phyllis and Jay Hansen,
Pro Se

For the Appellee:
Daniel J. Zieg,
Deputy Lancaster County Attorney

This appeal was heard before Commissioners Keetle and Russell.

I. THE SUBJECT PROPERTY

The Subject Property is a 19.48-acre parcel located in Lancaster County, Nebraska. The legal description and Property Record File (PRF) of the Subject Property is found at Exhibits 5 through 10.

II. PROCEDURAL HISTORY

The Lancaster County Board of Equalization (County Board) changed the assessed valuation of the Subject Property as omitted property for tax years 2015 through 2021.[1] Phyllis Hansen protested the new assessed valuations to the County Board on behalf of herself and her husband, Jay Hansen (collectively, the Taxpayers; individually Phyllis and Jay). The County Board determined that the assessed

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[1] Exhibit 2.

valuations of the Subject Property were $176,500 for tax year 2015, $179,500 for tax year 2016, $186,400 for tax years 2017 and 2018, $205,600 for tax year 2019, $215,200 for tax year 2020, and $230,300 for tax year 2021.[2]

Phyllis appealed the decision(s) of the County Board to the Tax Equalization and Review Commission (the Commission). The Commission held a hearing on June 17, 2024. Prior to the hearing, the parties exchanged exhibits as ordered by the Commission. Exhibits 1 through 42 were admitted into evidence.

III. STANDARD OF REVIEW

The Commission's review of the County Board's determination is de novo.[3] When the Commission considers an appeal of a decision of a county board of equalization, there are two burdens of proof.[4] The first involves a presumption 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.[5] 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.[6]

The second burden of proof requires that 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.[7] The burden

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[2] Exhibit 1.

[3] 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).

[4] *Pinnacle Enters., Inc. v. Sarpy Cty. Bd. of Equalization*, 320 Neb. 303, 309, 27 N.W.3d 1, 6 (2025). See also *Brenner*, 276 Neb. at 283, 753 N.W.2d at 811 (quoting *Ideal Basic Indus. v. Nuckolls Cty. Bd. of Equal.*, 231 Neb. 653, 654-55, 437 N.W.2d 501, 502 (1989)).

[5] *Pinnacle Enters.*, 320 Neb. at 309, 27 N.W.3d at 6 (quoting *Cain v. Custer Cty. Bd. of Equal.*, 315 Neb. 809, 818, 1 N.W.3d 512, 521 (2024)). See also *Brenner*, 276 Neb. at 283, 753 N.W.2d at 811 (quoting *Ideal Basic Indus.*, 231 Neb. at 654-55, 437 N.W.2d at 502).

[6] *Pinnacle Enters.*, 320 Neb. at 309, 27 N.W.3d at 6.

[7] *Id.* See also *Brenner*, 276 Neb. at 283-84, 753 N.W.2d at 811.

of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board.[8]

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.[9] Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.[10]

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.[11] The Commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal.[12] 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.[13] The Commission's Decision and Order shall include findings of fact and conclusions of law.[14]

IV. RELEVANT LAW

"All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment[.]"[15]

> [In March of each year], each county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels

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[8] *Pinnacle Enters.*, 320 Neb. at 309, 27 N.W.3d at 6. See also *Brenner*, 276 Neb. at 283-84, 753 N.W.2d at 811.
[9] Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).
[10] *Pinnacle Enters.*, 320 Neb. at 309, 27 N.W.3d at 6; *Omaha Country Club v. Douglas County Bd. of Equal.,* 11 Neb. App. 171, 645 N.W.2d 821 (2002).
[11] Neb. Rev. Stat. § 77-5016(8) (Reissue 2018).
[12] *Id.*
[13] Neb. Rev. Stat. § 77-5016(6) (Reissue 2018).
[14] Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).
[15] Neb. Rev. Stat § 77-1301(1) (Reissue 2018)

in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property . . . . The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years.[16]

It shall be the duty of the county assessor to report to the county board of equalization all real property in his or her county that, for any reason, was omitted from the assessment roll for the current year, after the date specified in section 77-123, or any former year. The assessment shall be made by the county board of equalization in accordance with sections 77-1504 and 77-1507. After county board of equalization action pursuant to section 77-1504 or 77-1507, the county assessor shall correct the assessment and tax rolls as provided in section 77-1613.02. No real property shall be assessed for any prior year under this section when such real property has changed ownership otherwise than by will, inheritance, or gift.[17]

In order that improvements to real property are properly assessed for property tax purposes, no building amounting to a value of two thousand five hundred dollars or more shall hereafter be erected, or structurally altered or repaired, and no electrical, heating, plumbing, or other installation or connection, or other improvement to real property, amounting to a value of two thousand five hundred dollars or more, shall hereafter be made until an information statement has been filed with the county assessor in the county in which the improvement

[16] Neb. Rev. Stat § 77-1311.03 (Reissue 2018).
[17] Neb. Rev. Stat. § 77-1317 (Reissue 2018).

> is to be made… Any building permit required and issued by a county or municipal officer shall fulfill the requirements of this section if it contains the information required by this section and if a copy is provided to the county assessor by the officer.[18]

> The county board of equalization may meet at any time for the purpose of assessing any omitted real property that was not reported to the county assessor pursuant to section 77-1318.01 and for correction of clerical errors as defined in section 77-128 that result in a change of assessed value. The county board of equalization shall give notice of the assessed value of the real property to the record owner or agent at his or her last-known address. For real property which has been omitted in the current year, the county board of equalization shall not send notice pursuant to this section on or before June 1.[19]

> Omitted property … means any taxable real or tangible personal property that was not assessed for any prior tax year. Omitted property does not include property exempt under subdivisions (1)(a) through (d) of section 77-202, listing errors of an item of property on the assessment roll of the county assessor, or clerical errors as defined in section 77-128.[20]

V. FINDINGS OF FACT AND ANALYSIS

A. Summary of the Evidence

The Taxpayers purchased the Subject Property in June of 2014 for $215,000.00.[21] The Real Estate Transfer Statement (Form 521) filed with the Lancaster County Register of Deeds by Jay Hansen on June 17, 2014, indicates that the Subject Property should be classified as an

[18] Neb. Rev. Stat. § 77-1318.01 (Reissue 2018)
[19] Neb. Rev. Stat. § 77-1507 (Reissue 2018).
[20] Neb. Rev. Stat. § 77-123 (Reissue 2018).
[21] Exhibit 3:3.

"Unimproved" and "Single Family" property.[22] The Subject Property had an assessed value of $36,700 for the 2014 tax year.[23]

The Subject Property contains two buildings. At the time of the Taxpayers' purchase, the Subject Property already had a living space contained in the larger of the two buildings (the Barn) located on the parcel. Each of the PRFs provided by the County Board contains a photo dated February 15, 2013 (the PRF Photo), showing the Barn on the Subject Property.[24] The PRFs also contain sale history from the Taxpayers' purchase in 2014 and a previous sale in 2012, indicating the Subject Property was "improved" at the time of each sale.[25] The PRFs also indicate that the County Assessor's office performed a field review shortly after the Taxpayers' purchase for the stated reason of a "sale review."[26]

The Taxpayers also presented three pages of an appraisal dated October 22, 2014 (2014 Appraisal), with photos taken by the appraiser.[27] These photos show the Barn from various angles, including a similar angle in the PRF Photo.[28] One photo in the appraisal shows the "front view looking to the northeast" of the Barn.[29] This photo shows a covered porch, some windows in the porch area, windows running down the side of the Barn, and a front door.[30] The Taxpayers included a hand note indicating this is where the living space is located.[31] This part of the Barn is just out of view from in the PRF Photo.[32]

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[22] *Id.*
[23] Exhibit 5:2
[24] Exhibit 5:4; Exhibit 6:4; Exhibit 7:4; Exhibit 8:4; Exhibit 9:4; and Exhibit 10:4.
[25] Exhibit 5:1; Exhibit 6:1; Exhibit 7:1; Exhibit 8:1; Exhibit 9:1; and Exhibit 10:1.
[26] Exhibit 5:1; Exhibit 6:1; Exhibit 7:1; Exhibit 8:1; Exhibit 9:1; and Exhibit 10:1.
[27] Exhibit 41.
[28] Compare Exhibit 41:1 with Exhibit 5:4; Exhibit 6:4; Exhibit 7:4; Exhibit 8:4; Exhibit 9:4; and Exhibit 10:4.
[29] Exhibit 41:2.
[30] *Id.*
[31] *Id.*
[32] Compare Exhibit 41:2 with Exhibit 5:4; Exhibit 6:4; Exhibit 7:4; Exhibit 8:4; Exhibit 9:4; and Exhibit 10:4.

Phyllis testified at the hearing that minimal improvements had been made to the property since she and her husband purchased it and that the amount of living space was reduced by closing off two rooms intended to be bedrooms and using that space instead to park cars. Improvements to the residential living space by the Taxpayers after the purchase included adding laminate flooring to the main living space, painting, installing tile, combining two showers into a single shower, replacing a barn door with a garage door, installing a wall mounted air conditioning unit, installing a wood stove, and adding a hot tub. Phyllis testified that Jay enclosed the porch area with glass but did not think it had been done until 2015. Phyllis also testified that she did think the assessed value of the Subject Property was low at the time of the Taxpayer's purchase, but that she was assured that the County Assessor's office would increase the assessed value of the Subject Property.

Jay estimated that the Taxpayers spent approximately $12,000 on improvements to the Subject Property between the time of the 2014 purchase and the date of the hearing before the Commission. Jay testified that he did the bulk of the improvement work himself. Additionally, he testified that the majority of the materials used in making improvements to the Subject Property were previously used or salvaged and that the $12,000 amount did not include his labor. Jay further stated that the Taxpayers did have to install a lagoon on the property for the plumbing.

Sue Bartek testified that she is an Ag and Acreage Appraiser for the Lancaster Assessor's Office and that she first inspected the Subject Property in October of 2021. Bartek stated that she had not previously inspected the Subject Property and had seen a cable gate across the driveway of the Subject Property and no trespassing sign. Phyllis, however, stated that she never saw any such cable across the driveway. Bartek testified that she was surprised to see "a couple buildings that hadn't been listed before" and to discover that someone was living in the Subject Property. She stated she met the Taxpayers and discussed the Subject Property with them during her inspection in

2021. Based on this conversation and inspection, the County Assessor reassessed the Subject Property for tax year 2022 and determined that the living space on the Subject Property had been omitted from the tax rolls for tax years 2015 through 2021. Ms. Bartek also testified that one of the county's appraisers had gone to the Subject Property in June 2014 for the filed review noted in the PRFs.

Tim Sealock testified that he had previously been responsible for appraising the Subject Property as a rural residential property for six or seven years. Sealock testified that they did not catch the residential improvement to the property via Pictometry or aerial photography as they usually do because the footprint of the building did not change on the outside. Sealock testified that the CAMA system used by the County Assessor's office was unable to go back to 2015 to produce a PRF for the Subject Property.

The County Board sent notice to the Taxpayers that the Subject Property would be re-assessed as omitted property "pursuant to Neb. Rev. Stat. [sic] §§ 77-1057 and 77 1318.01" for tax years 2015 through 2021.[33] The Taxpayers protested these assessments and the County Board lowered the values slightly.[34] The Taxpayers subsequently appealed this determination to the Commission.

At the hearing before the Commission, the County Board presented revised PRF's for the Subject Property for tax years 2016 through 2021 that show the new assessments of the Subject Property determined by the County Board. However, the PRFs presented do not record that the valuations were changed by the County Board, nor do they contain the assessed values from prior to County Board's action.[35] The assessed values of the Subject Property prior to the re-assessment by the

[33] Exhibit 2:2.
[34] Exhibit 3:2.
[35] Exhibits 5 through 10. See also Title 350 Neb. Admin. Code ch 10, § 005.01B(5) (requiring a county assessor to record a complete history of valuation changes made in an assessment year for four or more years).

County Board can be found on the Notice of Assessed Valuation Chage.[36]

B. Analysis

The sole issue in this appeal is whether the County Board had the authority to reassess the Subject Property as "omitted property" for tax years 2015 through 2021. The differences between the initial assessed values and the reassessed values have to do with the living space contained in the barn. The evidence before the Commission, including that presented by the County Board, clearly demonstrates that the living space was present in the Barn when the Taxpayers purchased the Subject Property in 2014, that evidence of the living space was visible from the exterior of the Barn, and that the County Assessor's office physically inspected the Subject Property in June 2014 to verify the assessment upon the Taxpayers' purchase. For the reasons discussed below, the Commission finds that the failure to include the living space in the assessments from 2015 through 2021 was a listing error of the County Assessor, and therefore the living space is not omitted property.

1. The living space in the Barn is not "omitted property" within the meaning of section 77-123.

The County Board contends that the Assessor was not aware of the living space in the Subject Property until the general review that was conducted in October of 2021 where Ms. Bartek interviewed the Taxpayers and therefore it should be reassessed as omitted property. This contention strains credulity. The Taxpayer filed the Real Estate Transfer Statement for the purchase of the Subject Property which indicated, at least in part, that it was a single-family property and that the purchase price was $215,000, almost six times its assessed value at the time. The 2016 PRF for the Subject Property shows this $215,000 sale as an "improved" sale and the 2014 assessment of the Subject Property was just $36,700.[37] The inspection history section of the PRF

[36] Exhibit 2:2.
[37] See Exhibit 5:2.

shows that in June 2014 the County Assessor's office did a field review of the Subject Property after this $215,000 sale.[38] The sales history further shows that the Subject Property sold, previously as an "improved" sale, in 2012 for $180,000, while the 2012 assessed value was $28,100. The inspection history section of the PRF for the Subject Property does not go back beyond the 2014 Sales Review.[39]

The "parcel comments" section of the 2016 PRF contains notes from both 2013 and 2015 of a "utility building" and a "barn-style outbuilding."[40] Ms. Bartek had testified that she was surprised there were "a couple buildings that hadn't been listed before," but the evidence shows the only buildings on the Subject Property are the Barn and the hay shed which match the descriptions from the parcel comments noted in 2013 and 2015.

Further, the PRFs provided by the County Board each contain the same close-up photo of the Barn on the Subject Property taken in February 2013. The photos of the Barn in the 2014 Appraisal show the covered porch space which Phyllis testified Jay later enclosed with glass.[41] This covered porch space, as of the 2014 Appraisal, had windows to the interior living space and a windowed front door, all visible from the exterior of the Barn.[42] There are also multiple visible windows running down the side of the building where the living space is located[43]. Notably, the living space's covered porch space and front door are just out of frame in the PRF Photo, but would be visible to a person standing in the position where that PRF Photo was taken.[44] The Barn's siding is the same in all photos available from those years.

The sale history is another piece of evidence the County Assessor, rather than the Taxpayers, failed to accurately examine and list the Subject Property. There were two sales, listed as "improved sales,"

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[38] *Id.* The appraiser who performed the inspection is identified only as "JAJ."
[39] See Exhibit 5:2.
[40] *Id.* at 3.
[41] See Exhibit 11:2-3; Exhibit 41:2.
[42] Exhibit 41:2.
[43] *Id.*
[44] Compare Exhibit 5:4 with Exhibit 11:6-7 and with Exhibit 41:1-3.

within two years for amounts approximately six times the amount of the assessed value at the time of each sale.[45] The first sale was in 2012 for $180,000.[46] The second was the Taxpayers' 2014 purchase for $215,000.[47]

Finally, all of the PRFs presented by the County Board as well as Ms. Bartek's testimony also demonstrate that someone working for the County Assessor physically inspected the Subject Property in June 2014 in a "field review." A field review is a specific type of appraisal review where the reviewing appraiser inspects the exterior, and sometimes the interior, of a subject property to confirm a prior appraisal.[48] The Form 521 containing the Taxpayers' purchase price was filed on June 17, 2014[49] and the PRFs show the Assessor's office performed the field review only nine days later on June 26, 2014.[50] Ms. Bartek also specifically testified that someone from the County Assessor's office went to the Subject Property in June 2014 to verify the assessment details.

The Commission finds that the living space in the Barn existed in June 2014 when the Taxpayer's purchased the Subject Property, that the County Assessor's office sent someone to the Subject Property for a physical inspection in June 2014, and that there was visible evidence of the living space that could be seen from the exterior of the Barn. The Assessor had sufficient notice that the assessment should have been corrected. At minimum, the appraiser who performed the 2014 field

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[45] See, e.g., Exhibit 5:1.
[46] *Id.*
[47] *Id.*
[48] See Appraisal Institute, *The Dictionary of Real Estate Appraisal* 114-15 (4th ed. 2002) (defining "field review" as "An appraisal review that includes inspection of the exterior and sometimes the interior of the subject property and possibly inspection of the comparable properties to confirm the data provided in the report. A field review is generally performed using a customized checklist that covers the items examined in a disk review and may also include confirmation of market data, research together additional data, and verification of the software used in preparing the report."); Appraisal Institute, *The Appraisal of Real Estate* 671 (14th ed. 2014) (citing Standard 3 of USPAP) ("In appraisal practice, appraisal review has a very specific meaning. An appraisal review is an opinion about the quality of another appraiser's work, where that work involved an appraisal or appraisal review.")
[49] Exhibit 3:3.
[50] Exhibit 5:2.

review should have inquired as to the nature of the Barn's interior where multiple windows, a door, and a patio indicating the presence of some kind of interior finish are clearly visible. Regardless of whether the living space was a residence, tack room, or general storage, knowledge of the interior's structure and layout was necessary to determine the accuracy of the assessment for the Barn. Any omission here is therefore that of the County Assessor's office and not that of the Taxpayers.

Real property is Omitted Property when it is taxable real property that is not assessed on March 25 of the current year, or taxable real property that was not assessed for any prior year.[51] "Omitted property does not include property exempt under subdivisions (1)(a) through (d) of section 77-202, *listing errors of an item of property on the assessment roll of the county assessor*, or clerical errors as defined in section 77-128."[52] "Listing errors" in the context of property assessments is not a defined term in Chapter 77 of the Nebraska Revised Statutes or the Department of Revenue's regulations. However, "assessment" is defined as "the act of *listing the description of all real property* and taxable tangible personal property, determining its taxability, *determining its taxable value, and placing it on the assessment roll*.[53] Reading these sections together, it is plain that errors in the assessment by the County Assessor's office are not "omitted property" within the meaning of section 77-123.

Because the living space in the Barn was not omitted property within the meaning of section 77-123, the determination of the County Board that the living space was omitted property was both arbitrary and unreasonable.

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[51] Neb. Rev. Stat. § 77-123 (Reissue 2018).
[52] *Id.* (emphasis added).
[53] Neb. Rev. Stat. § 77-126 (Reissue 2018) (emphasis added).

2. The Taxpayers' own improvements are likewise not "omitted property" within the meaning of section 77-123.

The County Board points the Commission to the Taxpayers' statements that they made various improvements to the Subject Property subsequent to their 2014 purchase as evidence the living space was omitted property. First, it is not evident that any of the Taxpayer's improvements fall under the reporting requirements of section 77-1318.01, particularly given the used and salvaged nature of the materials used by the Taxpayers. The best evidence of the value of the improvements made by the Taxpayers to the Subject Property is Jay's $12,000 estimate, not including his own labor, in his testimony. That value is Jay's estimate of money spent on materials for a litany of improvements and other projects over the course of ten years from when the Taxpayers purchased the Subject Property until the June 2024 hearing. Some of those projects do not appear to be "improvements" at all, such as the used carpet Phyllis testified is not attached to the floor, or the hot tub which appears to be a standalone unit.[54]

Those items which are improvements do not appear to reach the $2,500 threshold. Jay testified that the air conditioner he installed only cost about $1,000. He testified that he installed some electrical for the hot tub and removed an outdoor hydrant that was leaking, but did not attest to the costs. The garage door Jay installed was one a neighbor was going to throw away and had a lot of hail damage. Other fixtures were items the Taxpayers brought with them from another property, such as the garage door opener and wood burning stove. The Commission cannot say that any of these improvements have a value amounting to $2,500 such that a report was required pursuant to section 77-1318.01.

What is clear is that, even if the Taxpayers' improvements were subject to the reporting requirements, the increases by the County

[54] See Exhibit 11:3 showing the hot tub is not a fixture to the property.

Board were not based upon the value contributions of any or even all of these projects, but the existence of the living space which the County Assessor failed to include in the assessment roll.[55] This is arbitrary and unreasonable as discussed above.

VI. CONCLUSION

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

The PRFs supplied by the County Board were revised by the County Assessor and do not include the assessed values prior to the County Board's decision below. They also do not show the breakdown of the value allocated to land and improvements in each of the tax years before the Commission in this appeal so the Commission can only determine the total valuation of the Subject Property prior to the County Board's action.[56]: The Assessed value of the Subject Property for each tax year at issue is

Year	Assessed Value
2015	$40,300
2016	$39,800
2017	$39,900
2018	$40,100
2019	$41,400
2020	$48,000
2021	$48,000

[55] See Exhibit 1; Exhibit 2; Exhibit 4:2 (the Deputy Assessor/Register of Deeds told the County Board the reassessment was ("for an outbuilding that was converted into livable space.")
[56] See Exhibit 2:2

For all of the reasons set forth above, the determination of the County Board should be vacated and reversed.

VII. ORDER

IT IS ORDERED THAT:

1. The decision of the Lancaster County Board of Equalization determining the value of the Subject Property for tax year 2022 is vacated and reversed.
2. The assessed values of the Subject Property are:

Year	Assessed Value
2015	$40,300
2016	$39,800
2017	$39,900
2018	$40,100
2019	$41,400
2020	$48,000
2021	$48,000

3. This Decision and Order, if no appeal is timely filed, shall be certified to the Lancaster County Treasurer and the Lancaster County Assessor, pursuant to Neb. Rev. Stat. § 77-5018.
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 years 2015 through 2021.

7. This Decision and Order is effective for purposes of appeal on AUGUST 4, 2026.[57]

SIGNED AND SEALED: AUGUST 4, 2026

SEAL

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Steven A. Keetle, Commissioner

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Jackie S. Russell, Commissioner

[57] 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.