BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

RCP SUMMIT I LLC
APPELLANT,

LUND SUMMIT II LLC,
APPELLANT,

V.

LANCASTER COUNTY
BOARD OF EQUALIZATION,
APPELLEE.

CASE NOS. 22C 0496,
23C 1025, 24C 0705, 25C 0563

CASE NOS. 23C 1026,
24C 0706

DECISION AND ORDER REVERSING THE DECISIONS OF THE LANCASTER COUNTY BOARD OF EQUALIZATION

For the Appellant:
Brian Morrissey,
Cline Williams Wright Johnson & Oldfather, LLP

For the Appellee:
Jennifer D. Chrystal-Clark
Deputy Lancaster County Attorney

I. SETTLEMENT AGREEMENT

These appeals were set for hearing before Commissioners Hotz and Russell on September 8, 2026. Prior to the hearing, the parties reached an agreement to settle each of the six appeals. The Commission took the settlement agreement on the record. The Commission finds it should enter an order consistent with that agreement.

II. 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 determinations. The Commission also finds that there is clear and convincing evidence that the County Board's determinations were arbitrary or unreasonable.

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

III. ORDER

IT IS ORDERED THAT:

1. The decisions of the Lancaster County Board of Equalization determining the taxable values of the Subject Properties for tax years 2022 to 2025 are vacated and reversed.
2. The taxable values of the Subject Properties are as follows:

Case No. 22C 0496:	**$11,957,500**
Case No. 23C 1025:	**$11,271,000**
Case No. 24C 0705:	**$11,557,800**
Case No. 25C 0563:	**$12,380,700**
Case No. 23C 1026:	**$14,471,300**
Case No. 24C 0706:	**$14,537,200**

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

2022 to 2025.

7. This Decision and Order is effective for purposes of appeal on September 9, 2026.[1]

SIGNED AND SEALED: September 9, 2026.

SEAL

Robert W. Hotz, Commissioner

Jackie S. Russell, Commissioner

[1] 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.