

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

TAULBORG FAMILY LLC  
APPELLANT,

CASE NOS: 23C 0881, 24C  
0362, & 25C 0552

V.

DOUGLAS COUNTY BOARD  
OF EQUALIZATION,  
APPELLEE.

DECISION AND ORDER  
REVERSING THE DECISION  
OF THE DOUGLAS COUNTY  
BOARD OF EQUALIZATION

**For the Appellant:**

Shaun James,  
Smith, Slusky, Pohren & Rogers, LLP

**For the Appellee:**

Daniel Gubler  
Deputy Douglas County  
Attorney

These appeals were heard before Commissioners Robert W. Hotz and James D. Kuhn,

**I. THE SUBJECT PROPERTY**

The Subject Property is an improved commercial parcel located at 605 N. 116<sup>th</sup> Street, Omaha, in Douglas County, Nebraska, with property ID number 2116734004.

**II. PROCEDURAL HISTORY**

The Douglas County Assessor determined the assessed value of the Subject Property was \$41,688,400 for tax year 2023; \$36,320,000 for tax year 2024; and \$36,320,000 for tax year 2025.<sup>1</sup> Taulborg Family LLC (the Taxpayer) protested these assessments to the Douglas County Board of Equalization (the County Board) in each tax year. The

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<sup>1</sup> Case file 23C 0881; Case file 24C 0362; and Case file 25C 0552.

County Board determined the taxable value of the Subject Property was \$36,320,000 in each tax year at issue.

The Taxpayer appealed the decisions of the County Board to the Tax Equalization and Review Commission (the Commission). The Commission held a hearing on May 19, 2026. Prior to the hearing, the parties exchanged exhibits and submitted a pre-hearing conference report, as ordered by the Commission.

### III. STANDARD OF REVIEW

The Commission's review of the County Board's determination is de novo.<sup>2</sup> When the Commission considers an appeal of a decision of a county board of equalization, there are two burdens of proof.<sup>3</sup> 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.<sup>4</sup> 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.<sup>5</sup>

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.<sup>6</sup> The burden of showing such valuation to be unreasonable rests upon the taxpayer

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<sup>2</sup> 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).

<sup>3</sup> *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)).

<sup>4</sup> *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).

<sup>5</sup> *Pinnacle Enters.*, 320 Neb. at 309, 27 N.W.3d at 6.

<sup>6</sup> *Id.* See also *Brenner*, 276 Neb. at 283-84, 753 N.W.2d at 811.

on appeal from the action of the board.<sup>7</sup>

In an appeal to the Commission, 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.<sup>8</sup> Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.<sup>9</sup>

However, “Informal disposition may also be made of any case by stipulation, agreed settlement, consent order, or default.”<sup>10</sup>

#### IV. RELEVANT LAW

Under Nebraska law,

Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm’s length transaction, between a willing buyer and a willing seller, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property the analysis shall include a full description of the physical characteristics of the real property and an identification of the property rights valued.<sup>11</sup>

Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in Neb. Rev. Stat. § 77-1371, (2) income approach, and (3) cost approach.<sup>12</sup> Nebraska courts have held that actual value, market value, and fair market value mean

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<sup>7</sup> *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.

<sup>8</sup> Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

<sup>9</sup> *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).

<sup>10</sup> Neb. Rev. Stat. § 77-5015 (Reissue 2018).

<sup>11</sup> Neb. Rev. Stat. § 77-112 (Reissue 2018).

<sup>12</sup> *Id.* (citing Neb. Rev. Stat. § 77-1371).

exactly the same thing.<sup>13</sup> Taxable value is the percentage of actual value subject to taxation as directed by Neb. Rev. Stat. § 77-201 and has the same meaning as assessed value.<sup>14</sup> All real property in Nebraska subject to taxation shall be assessed as of January 1.<sup>15</sup> All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.<sup>16</sup>

## V. FINDINGS OF FACT AND ANALYSIS

At the commencement of the hearing, the parties stipulated on the record that the actual value of the Subject Property should be \$30,000,000 for each tax year at issue. The parties also stipulated that \$5,779,700 of value should be allocated to the Subject Property's land component and \$24,220,300 should be allocated to the improvement component.

## VI. CONCLUSION

The stipulated values agreed to by the parties on the record for tax years 2023, 2024, and 2025 are approved pursuant to Neb. Rev. Stat. § 77-5015 (Reissue 2018).

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

## VII. ORDER

IT IS ORDERED THAT:

1. The decisions of the Douglas County Board of Equalization determining the value of the Subject Property for tax years 2023, 2024, and 2025 are vacated and reversed.

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<sup>13</sup> *Omaha Country Club*, 11 Neb. App. at 180, 645 N.W.2d at 829.

<sup>14</sup> Neb. Rev. Stat. § 77-131 (Reissue 2018).

<sup>15</sup> See Neb. Rev. Stat. § 77-1301(1) (Cum. Supp. 2022).

<sup>16</sup> Neb. Rev. Stat. § 77-201(1) (Cum. Supp. 2022).

2. The assessed value of the Subject Property in Case No. 23C 0881 for tax year 2023 is:

<b>Land</b>	<b>\$ 5,779,700</b>
<b><u>Improvements</u></b>	<b><u>\$24,220,300</u></b>
<b>Total</b>	<b>\$30,000,000</b>

3. The assessed value of the Subject Property in Case No. 24C 0362 for tax year 2024 is:

<b>Land</b>	<b>\$ 5,779,700</b>
<b><u>Improvements</u></b>	<b><u>\$24,220,300</u></b>
<b>Total</b>	<b>\$30,000,000</b>

4. The assessed value of the Subject Property in Case No. 25C 0552 for tax year 2025 is:

<b>Land</b>	<b>\$ 5,779,700</b>
<b><u>Improvements</u></b>	<b><u>\$24,220,300</u></b>
<b>Total</b>	<b>\$30,000,000</b>

5. This Decision and Order, if no appeal is timely filed, shall be certified to the Douglas County Treasurer and the Douglas County Assessor, pursuant to Neb. Rev. Stat. § 77-5018.
6. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
7. Each party is to bear its own costs in this proceeding.
8. This Decision and Order shall only be applicable to tax years 2023, 2024, and 2025.

9. This Decision and Order is effective for purposes of appeal on May 20, 2026.<sup>17</sup>

**SIGNED AND SEALED: May 20, 2026.**

*SEAL*



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Robert W. Hotz, Commissioner

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James D. Kuhn, Commissioner

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<sup>17</sup> 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.