

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

ROBERT M. GRIFFITH,  
APPELLANT,

CASE NO: 23R 0208

V.

SARPY COUNTY BOARD OF  
EQUALIZATION,  
APPELLEE.

DECISION AND ORDER  
AFFIRMING THE DECISION  
OF THE SARPY COUNTY  
BOARD OF EQUALIZATION

**I. BACKGROUND**

1. The Subject Property is an improved residential parcel in Sarpy County, parcel number 011583661.
2. The Sarpy County Assessor (the County Assessor) assessed the Subject Property at \$514,943 for tax year 2023.
3. Robert M. Griffith (the Taxpayer) protested this value to the Sarpy County Board of Equalization (the County Board).
4. The County Board determined that the taxable value of the Subject Property was \$514,943 for tax year 2023.
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 December 19, 2023, at the Omaha State Office Building, 1313 Farnam Street, Room 227, Omaha, Nebraska, before Commissioner Steven Keetle.
7. Robert M. Griffith was present at the hearing for the Taxpayer.
8. Larry Houlton with the County Assessor's Office (the County Appraiser) was present for the County Board.

## II. APPLICABLE LAW

9. All real property in Nebraska subject to taxation shall be assessed as of the effective date of January 1.<sup>1</sup>
10. The Commission's review of a determination of the County Board of Equalization is de novo.<sup>2</sup>
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."<sup>3</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. 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."<sup>4</sup>
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.<sup>5</sup>
13. Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.<sup>6</sup>

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<sup>1</sup> Neb. Rev. Stat. § 77-1301(1) (Cum. Supp. 2020).

<sup>2</sup> 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, 759 N.W.2d 464, 473 (2009).

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

<sup>4</sup> *Id.* at 283-84.

<sup>5</sup> Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

<sup>6</sup> *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 174-75, 645 N.W.2d 821, 826 (2002).

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.<sup>7</sup>
15. The Commission's Decision and Order shall include findings of fact and conclusions of law.<sup>8</sup>

### **III. FINDINGS OF FACT & CONCLUSIONS OF LAW**

16. The Subject Property is a residential parcel improved with a 2,105 square foot ranch style residence constructed in 2012. The Subject Property has a quality rating of good plus and a condition rating of average.
17. The Taxpayer alleged that the assessed value of the Subject Property is higher than other comparable properties. The Taxpayer stated that the Subject Property was being assessed as the largest ranch style property in the subdivision even though it was not the largest.
18. The Taxpayer presented information from the Property Record Files (PRF) for three properties in the Subject Property's subdivision that were ranch style properties larger than the Subject Property that had lower assessed values.
19. Comparable properties share similar use (residential, commercial/industrial, or agricultural), physical characteristics (size, shape, and topography), and location.<sup>9</sup>
20. "A sales comparison adjustment is made to account (in dollars or a percentage) for a specific difference between the subject property and a comparable property. As the comparable is made

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<sup>7</sup> *Josten-Wilbert Vault Co. v. Bd. of Equal. for Buffalo Cty.*, 179 Neb. 415, 418, 138 N.W.2d 641, 643 (1965) (determination of actual value); *Lincoln Tel. and Tel. Co. v. Cty. Bd. of Equal. of York Cty.*, 209 Neb. 465, 468, 308 N.W.2d 515, 518 (1981) (determination of equalized taxable value).

<sup>8</sup> Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).

<sup>9</sup> See generally, International Association of Assessing Officers, *Property Assessment Valuation*, at 169-79 (3rd ed. 2010).

more like the subject, its price is brought closer to the subject's unknown value.”<sup>10</sup>

21. A review of the information contained in the PRF's presented by the Taxpayer shows that differences in the assessed values between them and the Subject Property are attributable to differences in their features and characteristics.
22. One of the properties offered as a comparable has a quality of construction rating lower than that of the Subject Property which results in a lower base per square foot amount being applied as part of its assessment. The other two properties have the same quality rating as the Subject Property but higher base per square foot amounts applied as part of their assessment than the base amount applied to the Subject Property.
23. The main difference between the Subject Property and the other three properties offered by the Taxpayer is that it has 1,761 square feet of finished basement space while two of the others have no basement finish and the other has only 83 square feet of basement finish. This difference in value is the main reason that the Subject Property has a higher value than the other properties offered as comparable properties.
24. The County Board presented a packet of information regarding the valuation of the Subject Property including an appraiser's statement of the assessment of the Subject Property, the Property Record Card (PRF) for the Subject Property, The PRF for three equalization comparable properties and the PRF for three recent sales near the Subject Property, a list of all sales in the subdivision, and a list of all properties in the subdivision.
25. The County Appraiser stated that there were five ranch style properties in the subdivision that were larger than the Subject Property but that size was only one factor that was analyzed when determining assessed values.
26. The County Appraiser stated that the assessed value of all ranch style properties were adjusted for tax year 2023 based on

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<sup>10</sup> Appraisal Institute, *Appraising Residential Properties*, at 334 (4th ed. 2007).

their individual characteristics and 23 recent sales of ranch style properties in the subdivision. The overall assessments of ranch style properties in the subdivisions increased by 16%. The Subject Property's assessment increased by 15.8% based on its characteristics.

27. The County Appraiser discussed the assessments as they related to the recently sold properties as well as the differences in assessments between the Subject Property and the other properties offered based on their characteristics and features.
28. 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.
29. 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 vacated/affirmed.

#### **IV. 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 2023 is affirmed.
2. The taxable value of the Subject Property for tax year 2023 is:

Land	\$ 66,000
<u>Improvements</u>	<u>\$448,943</u>
Total	\$514,943
3. This Decision and Order, if no further action is taken, shall be certified to the Sarpy County Treasurer and the Sarpy 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 2023.

7. This Decision and Order is effective on September 11, 2025.

Signed and Sealed: September 11, 2025



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Steven A. Keetle, Commissioner