

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

PATRICK VENDITTE
APPELLANT,

V.

DOUGLAS COUNTY BOARD
OF EQUALIZATION,
APPELLEE.

CASE NOS: 23R 0730, 23R
0731, 23R 0732, 23R 0733, 23R
0734, 23R 0735, 23R 0736, 23R
0737, 23R 0738

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

I. BACKGROUND

1. The Subject Properties in the captioned appeals consist of improved residential parcels in Douglas County, except for the Subject Property in Case No. 23R 0731 which is an unimproved residential parcel. The property ID numbers for the Subject Properties in the respective appeals are as follows:

23R 0730	0323200000
23R 0731	1515070002
23R 0732	1515230000
23R 0733	1515220000
23R 0734	1515110000
23R 0735	1944000000
23R 0736	1515260000
23R 0737	1943790000
23R 0738	1943800000

2. The Douglas County Assessor (the County Assessor) assessed the Subject Properties in the respective appeals as follows in 2024:

23R 0730	\$165,900
23R 0731	\$21,300
23R 0732	\$133,800
23R 0733	\$137,000
23R 0734	\$166,700
23R 0735	\$165,800
23R 0736	\$210,800
23R 0737	\$174,500
23R 0738	\$196,400

3. Janet Venditte (the Taxpayer) protested these values to the Douglas County Board of Equalization (the County Board).
4. The County Board determined that the taxable values of the Subject Properties in the respective appeals were as follows in 2024:

23R 0730	\$165,900
23R 0731	\$21,300
23R 0732	\$133,800
23R 0733	\$137,000
23R 0734	\$166,700
23R 0735	\$165,800
23R 0736	\$210,800
23R 0737	\$174,500
23R 0738	\$196,400

5. The Taxpayer appealed the determinations of the County Board to the Tax Equalization and Review Commission (the Commission).
6. A Single Commissioner hearing was held on October 9, 2025, at the Tax Equalization and Review Commission Hearing Room, Nebraska State Office Building, Lincoln, Nebraska, before Commissioner James D. Kuhn.
7. Pat Venditte was present at the hearing for the Taxpayer.
8. James G. Morris (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 1.¹
10. The Commission's review of a determination of the County Board of Equalization is de novo.²
11. When the Commission considers an appeal of a decision of a county board of equalization, there are two burdens of proof.³
12. 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.⁴ 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.⁵
13. 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.⁶ The burden of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board.⁷

¹ Neb. Rev. Stat. § 77-1301(1) (Cum. Supp. 2022).

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, 759 N.W.2d 464, 473 (2009).

³ *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)).

⁴ *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).

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

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

⁷ *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.

14. 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.⁸ Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.⁹
15. The Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.¹⁰ The County Board need not put on any evidence to support its valuation of the property at issue unless the Taxpayer establishes that the County Board's valuation was unreasonable or arbitrary.¹¹
16. 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.¹² The Commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal.¹³ 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.¹⁴ The Commission's Decision and Order shall include findings of fact and conclusions of law.¹⁵

⁸ Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

⁹ *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).

¹⁰ Cf. *Josten-Wilbert Vault Co. v. Bd. of Equal. for Buffalo County*, 179 Neb. 415, 138 N.W.2d 641 (1965) (determination of actual value) *abrogated on other grounds by Potts v. Bd. of Equalization*, 213 Neb. 37, 328 N.W.2d 175 (1982)); *Lincoln Tel. and Tel. Co. v. County Bd. of Equal. of York County*, 209 Neb. 465, 308 N.W.2d 515 (1981) (determination of equalized taxable value).

¹¹ *Wheatland Indus., LLC v. Perkins Cty. Bd. of Equalization*, 304 Neb. 638, 935 N.W.2d 764 (2019) (quoting *Botdorf v. Clay Cty. Bd. of Equal.*, 7 Neb. App. 162, 168, 580 N.W.2d 561, 566 (1998)).

¹² Neb. Rev. Stat. § 77-5016(8) (Reissue 2018).

¹³ *Id.*

¹⁴ Neb. Rev. Stat. § 77-5016(6) (Reissue 2018).

¹⁵ Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).

III. FINDINGS OF FACT & CONCLUSIONS OF LAW

17. The Taxpayer brought each of these appeals alleging the assessed values are too high.
18. At the hearing, the Taxpayer stated that only close friends and relatives live in the respective Subject Properties. The Taxpayer rents the Subject Properties to them as his tenants.
19. The Taxpayer alleged that there is a lot of semi-truck traffic every day.
20. The Taxpayer did not quantify the impact, if any, of the traffic volume on the values of the Subject Properties. The Taxpayer also did not specify which of the Subject Properties the traffic affects as they are on different streets.
21. The Taxpayer also asserted at the hearing that the street is a one-way street and he cannot get the street changed to a two-way street because he has insufficient support from residents.
22. The Taxpayer also did not quantify the impact, if any, of the one-way street on the values of the Subject Properties. The Taxpayer also did not specify which of the Subject Properties the one-way street affects as they are on different streets. Finally, the Taxpayer's documents presented at the hearing related to his efforts to change the street from a one-way to a two-way street are not relevant to the Subject Properties' values.
23. The Appraiser brought the property record files (PRFs) for each of the Subject Properties.
24. The Taxpayer presented no information to show that the information contained in the PRFs was incorrect.
25. Finally, the Taxpayer brought a handwritten list of addresses in the 68108-zip code with purported sale prices for each in April and May 2023.
26. The Taxpayer did not provide the PRFs for any of the properties presented for comparison. Without the details contained in the

PRFs, the Commission is unable to determine whether the properties discussed are comparable to the Subject Property.¹⁶

27. 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.
28. The Taxpayer has not adduced clear and convincing evidence that the determinations of the County Board are arbitrary or unreasonable and the decisions of the County Board should be affirmed.

IV. ORDER

IT IS ORDERED THAT:

1. The decisions of the County Board of Equalization determining the taxable values of the Subject Properties for tax year 2023 are affirmed.
2. The taxable values of the Subject Properties for tax year 2023 are as follows:

23R 0730	\$165,900
23R 0731	\$21,300
23R 0732	\$133,800
23R 0733	\$137,000
23R 0734	\$166,700
23R 0735	\$165,800
23R 0736	\$210,800
23R 0737	\$174,500
23R 0738	\$196,400

¹⁶ For this reason, the Orders for Single Commissioner Hearing and Notice issued to the Taxpayer in each appeal, includes the following:

***NOTE:** Copies of the County's Property Record File for any property you will present as a comparable parcel should be provided so that your claim can be properly analyzed. The information provided on the County's web page is not a property record file. A Property Record File is only maintained in the office of the County Assessor and should be obtained from that office prior to the hearing.*

3. This Decision and Order, if no further action is taken, shall be certified to the Douglas County Treasurer and the Douglas 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 year 2023.
7. This Decision and Order is effective on June 9, 2026.

SIGNED AND SEALED: June 9, 2026.

SEAL



James D. Kuhn, Commissioner