

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

ANTHONY WORTMANN  
APPELLANT,

CASE NO: 24A 0234

V.

STANTON COUNTY BOARD  
OF EQUALIZATION,  
APPELLEE.

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

**I. BACKGROUND**

1. The Subject Property is an improved agricultural parcel in Stanton County, parcel number 0001557.00.
2. The Stanton County Assessor (the County Assessor) assessed the Subject Property at \$566,270 for tax year 2024.
3. Anthony Wortmann (the Taxpayer) protested this value to the Stanton County Board of Equalization (the County Board) and requested an assessed value of \$334,000 for tax year 2024.
4. The County Board determined that the taxable value of the Subject Property was \$566,270 for tax year 2024.
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 July 16, 2025, at Divots Conference Center, 4200 W Norfolk Ave, Norfolk, NE, before Commissioner Jackie S. Russell.
7. Anthony Wortmann was present at the hearing for the Taxpayer.
8. Amber Happold (The Assessor) 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 Cnty. 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 Cnty. Freeholder Bd.*, 276 Neb. 1009, 1019, 759 N.W.2d 464, 473 (2009).

<sup>3</sup> *Brenner v. Banner Cnty. 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 Cnty. 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 an improved agricultural parcel with a residence, five outbuildings, and 91.70 acres of land.
17. The Taxpayer stated that the Subject Property's value is arbitrary and unreasonable due to the construction and operation of a bitcoin mining facility half a mile from the residence and its subsequent noise pollution.
18. The Taxpayer discussed several adverse effects from the bitcoin mining facility: health effects, effects on livestock, and effects to the neighborhood due to the low frequency waves and vibrations that emanate from the facility. The Taxpayer stated that operation of the facility began in late 2023 and measurements of the noise pollution by the Taxpayer have reached over 90 decibels.
19. The Taxpayer stated that eminent domain has been exercised to close a road north of the Subject Property that has impacted the Subject Property's use.
20. The Taxpayer brought several news articles from various states to support the claims of the issues discussed. The Taxpayer did not bring evidence to support that the valuation of the Subject Property has been adversely affected due to the existence of the facility in the Stanton County location.

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<sup>7</sup> *Josten-Wilbert Vault Co. v. Bd. of Equal. for Buffalo Cnty.*, 179 Neb. 415, 418, 138 N.W.2d 641, 643 (1965) (determination of actual value); *Lincoln Tel. and Tel. Co. v. Cnty. Bd. of Equal. of York Cnty.*, 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).

21. The Taxpayer stated there are four neighboring properties also affected by the facility, but none of the owners have attempted to sell their properties prior to January 1, 2024.
22. The Commission only has jurisdiction over the valuation of the property and must look to the value as of January 1, 2024.
23. The county assessor shall have general supervision over and direction of the assessment of all property in his or her county.<sup>9</sup>
24. All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.<sup>10</sup>
25. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. 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 section 77-1371, (2) income approach, and (3) cost approach.<sup>11</sup>
26. The Assessor stated that the Subject Property's value was a result of a sales comparison approach. The Assessor stated that the effects of the bitcoin mining operation are being tracked to determine whether or not economic obsolescence exists for the properties of Stanton County, but there is no measurable difference at this time.
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 determination of the County Board is arbitrary or unreasonable and the decision of the County Board should be affirmed.

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<sup>9</sup> Neb. Rev. Stat. § 77-1311 (Reissue 2018).

<sup>10</sup> Neb. Rev. Stat. § 77-201(1)-(3) (Reissue 2018).

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

#### 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 2024 is affirmed.
2. The taxable value of the Subject Property for tax year 2024 is:

Land	\$420,315
<u>Improvements</u>	<u>\$145,955</u>
Total	\$566,270

3. This Decision and Order, if no further action is taken, shall be certified to the Stanton County Treasurer and the Stanton 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 2024.
7. This Decision and Order is effective on September 5, 2025.

Signed and Sealed: September 5, 2025



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Jackie S. Russell, Commissioner