

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

VERONICA JAKUB
APPELLANT,

V.

LANCASTER COUNTY
BOARD OF EQUALIZATION,
APPELLEE.

CASE NOS: 24C 0351, 24C
0352

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

I. BACKGROUND

1. The Subject Property for Case No. 24C 0351 consists of an improved commercial parcel in Lancaster County, parcel number 17-08-209-007-000 (individually, Parcel 1). The Subject Property for Case No. 24C 0352 consists of an improved commercial parcel in Lancaster County, parcel number 17-08-209-006-000 (individually, Parcel 2).
2. The Lancaster County Assessor (the County Assessor) assessed Parcel 1 and Parcel 2 (collectively, the Subject Properties) at \$397,800 each for tax year 2024.
3. Veronica Jakub (the Taxpayer) protested these values to the Lancaster County Board of Equalization (the County Board).
4. The County Board determined that the taxable values of the Subject Properties were \$397,800 each.
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 January 30, 2025, at the Tax Equalization and Review Commission Hearing Room, Nebraska State Office Building, Lincoln, Nebraska, before Commissioner James D. Kuhn.
7. Veronica Jakob and Brian Jakub were present at the hearing for

the Taxpayer.

8. Matt Cartwright and Darrin Little from the Lancaster County Assessor's Office were 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

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.

of the board.⁷

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

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.

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 *Bottorf 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).

Decision and Order shall include findings of fact and conclusions of law.¹⁵

III. FINDINGS OF FACT & CONCLUSIONS OF LAW

17. The Taxpayer presented several documents at the hearing, including the “2024 Assessor Recommendation” for Parcel 1, “Real Property Information” printed from the County Assessor’s website for the Subject Properties and other parcels the Taxpayer asserted are comparable to the Subject Properties, and spreadsheets to summarize and compare certain features between the Subject Properties and the Taxpayer’s comparable properties.
18. The Taxpayer did not present the full Property Record File (PRF) for the Subject Properties or the properties presented as comparables. Accordingly, the Commission cannot see the basis for the determination of assessed value for the properties presented by the Taxpayer or compare their characteristics to the characteristics of the Subject Property. The Commission is unable to determine the contribution of the different characteristics of the properties presented by the Taxpayer to the Subject Property.¹⁶
19. The Taxpayer’s first document is titled “2024 Assessor Recommendation” (Recommendation) and is specific to Parcel 1. This document appears to be a note prepared by the County Assessor for the County Board at the Taxpayer’s protest. In the Recommendation, it is noted that the Taxpayer told the author “[Taxpayer] feels the value is accurate, however is upset went

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

¹⁶ For this reason, the Order for Single Commissioner Hearing and Notice issued to the Taxpayer on December 27, 2024, 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.*

[sic] up so much from prior year and ask [sic] we split over 3 years.”

20. It is important to note the parties did not indicate at the hearing who authored the Recommendation document. What matters here is that the Recommendation document, which records the Taxpayer’s own statement that she believed the 2024 assessed value was accurate for Parcel 1, was submitted *by the Taxpayer* as affirmative evidence of the basis for the County Board’s decision. It is difficult to say the County Board may not have faithfully performed its duties and acted on sufficient competent evidence when the Assessor and Taxpayer agreed that a valuation was accurate.
21. The Taxpayer also presented Real Property Information printed from the County Assessor’s website for five properties. Two were for the Subject Properties and the remaining three are for other parcels the Taxpayer presented as comparable properties. Four of the five are for tax year 2024 except that for a property located at 5441 Benton Street in Lincoln, Nebraska, which is for tax year 2025.
22. The assessed value for real property may be different from year to year according to the circumstances.¹⁷ For this reason, a prior year’s assessment is not relevant to the subsequent year’s valuation.¹⁸ Similarly, prior assessments of other properties are not relevant to the subsequent assessment.¹⁹
23. Because the Real Property Information for 5441 Benton Street is for a different tax year than the captioned appeals, it is not relevant to this appeal and will not be considered.
24. One of the Taxpayer’s 2024 Real Property Information sheets is for a property located at 5531 Benton Street in Lincoln, Nebraska. The available information for 5531 Benton Street

¹⁷ *Affiliated Foods Coop. v. Madison Co. Bd. of Equal.*, 229 Neb. 605, 614, 428 N.W.2d 201, 206 (1988); see Neb. Rev. Stat. § 77-1502 (Reissue 2018).

¹⁸ *Affiliated Foods Coop.*, 229 Neb. at 613, 428 N.W.2d at 206; *DeVore v. Board of Equal.*, 144 Neb. 351, 354-55, 13 N.W.2d 451, 452-53 (1944).

¹⁹ *Kohl’s Dep’t Stores v. Douglas Cty. Bd. of Equal.*, 10 Neb. App. 809, 814-15, 638 N.W.2d 877, 881 (2002).

shows it was built in 1954, is in “average minus” condition, is 1,440 square feet, and consists of four apartment units. The four apartments are 720-square-foot, two-bedroom, one-bathroom units.

25. By contrast, the Subject Properties were both built in 1962, are both also in “average minus” condition, both have a square footage of 1,625 square feet, and both contain four apartment units. The Subject Properties’ combined eight apartments are each 1,218-square-foot, three-bedroom, two-bathroom units.
26. The 5531 Benton Street property’s 2024 assessed value was \$356,200, while the Subject Properties were assessed at \$397,800 each in 2024. This shows that the Subject Properties are valued significantly *lower* on a per-square-foot basis than the 5531 Benton Street property.²⁰
27. The remaining Real Property Information sheet put forward by the Taxpayer was for a property at 1611 DeWeese Drive in Lincoln, Nebraska. 1611 DeWeese Drive was built in 1974, is in good condition, is 1,541 square feet, and consists of four apartment units. The apartments are 1,079-square-foot, three-bedroom, two-bathroom units.
28. 1611 DeWeese Drive is assessed at the same value as the Subject Properties, valued at \$397,800. Although 1611 DeWeese Drive is in better condition than the Subject Properties, both the building and the four units within are smaller than the Subject Properties and have a higher per-square-foot valuation.²¹
29. The Taxpayer also asserted the Subject properties should have a \$30,000 valuation reduction compared to 1611 DeWeese Drive because the Subject Properties are not close to the University of Nebraska campus while 1611 Deweese Drive is closer to campus and close to Gateway Mall. However, these are not factors

²⁰ 5531 Benton Street: \$356,200 assessed value / (720 square feet * 4) = \$123.68 per square foot. The Subject Properties: \$397,800 assessed value / (1,218 square feet * 4) = \$81.65 per square foot.

²¹ 1611 DeWeese Drive: \$397,800 assessed value / (1,079 square feet * 4) = \$92.17 per square foot. The Subject Properties: \$397,800 assessed value / (1,218 square feet * 4) = \$81.65 per square foot.

considered in property assessments and Taxpayer provided no reason that these facts impact the value of the Subject Properties in any way. Even if proximity to a university campus matters, the Subject Properties are close to not one, but two university campuses according to the Taxpayer's provided Google Maps printouts. Namely, the Subject Properties are close to both the University of Nebraska's East Campus and to Nebraska Wesleyan University.

30. The information in the printed Real Property Information for the Taxpayer's 2024 tax year comparable properties does not rebut the presumption the County Board faithfully performed its duties and had sufficient competent evidence to make its decisions. Both of the Taxpayer's 2024 comparables are valued at a higher price-per-square-foot than the Subject Properties. 1611 DeWeese Drive is the most comparable property to the Subject Properties. Although 1611 Deweese Drive is in better condition than the Subject Properties, the better condition is offset by the lower square footage. Again, it is valued the same as the Subject Properties overall.
31. The Taxpayer has not produced sufficient competent evidence that the County Board failed to faithfully perform its duties and to act on sufficient competent evidence to justify its actions.
32. Even if the Taxpayer had rebutted the first presumption, 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 vacated/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 2024 are affirmed.
2. The taxable value of Parcel 1 for tax year 2024 is:

Land	\$ 32,000
<u>Improvements</u>	<u>\$365,800</u>
Total	\$397,800

3. The taxable value of Parcel 2 for tax year 2024 is:

Land	\$ 32,000
<u>Improvements</u>	<u>\$365,800</u>
Total	\$397,800

4. This Decision and Order, if no further action is taken, shall be certified to the Lancaster County Treasurer and the Lancaster County Assessor, pursuant to Neb. Rev. Stat. § 77-5018.
5. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
6. Each party is to bear its own costs in this proceeding.
7. This Decision and Order shall only be applicable to tax year 2024.
8. This Decision and Order is effective on February 4, 2026.

Signed and Sealed: February 4, 2026.



James D. Kuhn, Commissioner