

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

RICHARD & SANDRA HOSEK
APPELLANT,

CASE NOS: 24C 0887, 24C
0888, 24C 0889

V.

LANCASTER COUNTY
BOARD OF EQUALIZATION,
APPELLEE.

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

I. BACKGROUND

1. The Subject Properties consists of three vacant commercial lots in Lancaster County with parcel numbers and legal descriptions as follows:

Case No.	PID	Description	Size
24C 0887	10-30-203-005-000	West Link Addition Outlot D	14.50 AC
24C 0888	10-30-203-003-000	West Link Addition Outlot B	0.23 AC
24C 0889	10-30-203-004-000	West Link Addition Outlot C	0.11 AC

2. The Lancaster County Assessor (the County Assessor) assessed the Subject Properties for tax year 2024 as follows:

Case No.	PID	Description	Assessed Value
24C 0887	10-30-203-005-000	West Link Addition Outlot D	\$528,900
24C 0888	10-30-203-003-000	West Link Addition Outlot B	\$8,000
24C 0889	10-30-203-004-000	West Link Addition Outlot C	\$3,800

3. Richard & Sandra Hosek (the Taxpayer) protested these values to the Lancaster County Board of Equalization (the County Board).
4. The County Board determined that the taxable value of the Subject Properties for tax year 2024 were as follows:

Case No.	PID	Description	Assessed Value
24C 0887	10-30-203-005-000	West Link Addition Outlot D	\$528,900
24C 0888	10-30-203-003-000	West Link Addition Outlot B	\$8,000
24C 0889	10-30-203-004-000	West Link Addition Outlot C	\$3,800

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 April 4, 2025, at the Tax Equalization and Review Commission Hearing Room, Nebraska State Office Building, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. Sandra K. & Richard J. Hosek, Todd Lorenz, and Sarah Petersen Mischnick were present at the hearing for the Taxpayer.
8. Matt Cartwright (the 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

¹ Neb. Rev. Stat. § 77-1301(1) (Cum. Supp. 2020).

² 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

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.”³ 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.”⁴
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.⁵
13. Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.⁶
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.⁷
15. The Commission’s Decision and Order shall include findings of fact and conclusions of law.⁸

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).

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

⁴ *Id.* at 283-84.

⁵ Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

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

⁷ *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).

⁸ Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).

III. FINDINGS OF FACT & CONCLUSIONS OF LAW

16. The Subject Properties are vacant outlots within the West Link Addition containing varying total area described as follows:

Case No.	PID	Description	Size	Assessed Value
24C 0887	10-30-203-005-000	West Link Addition Outlot D	14.50 AC	\$528,900
24C 0888	10-30-203-003-000	West Link Addition Outlot B	0.23 AC	\$8,000
24C 0889	10-30-203-004-000	West Link Addition Outlot C	0.11 AC	\$3,800

17. The Taxpayers stated that the Subject Properties were all part of a larger parcel of land (Parent Parcel) as of January 1, 2024.
18. The Taxpayers submitted a copy of the “West Link Addition Final Plat” which was filed April 8th, 2024, to split the Parent Parcel into five total parcels: West Link Addition Lot 1 (Lot 1), West Link Addition Outlot A (Outlot A), West Link Addition Outlot B (Outlot B), West Link Addition Outlot C (Outlot C), and West Link Addition Outlot D (Outlot D).
19. The Taxpayers stated that Lot 1 sold by an open market sale April 9, 2024, for \$1,200,000 with the purpose of becoming an improved commercial parcel. The Taxpayers submitted the corresponding Warranty Deed for review.
20. The Taxpayers stated that the buyers of Lot 1 did not want to own all the land in the original plat due to excess, unbuildable acres.
21. According to the submitted plat, all Outlots except Outlot A are available for future development with notice of all easements and flood corridors.
22. The Taxpayer stated they own the residential property adjoining the north side of Outlot D, to the east of Lot 1.
23. The Taxpayer alleged that the values set for Outlots B, C, and D, are arbitrary and unreasonable due to the combined purchase

price of \$100,000 for the total 14.84 acres that are valued at a combined total of \$540,700.

24. The Taxpayer alleged that the Subject Properties' values are arbitrary and unreasonable due to Lot 1's purchase price of \$1,200,000 with a platted area of 5.24 acres valued at \$674,600 for tax year 2024.
25. The Appraiser provided Property Record Files (PRF) for the Subject Properties along with Lot 1's for review. Very little Parent Parcel history exists on the PRFs since the split of the Parent Parcel occurring in April 2024.
26. All real property in Nebraska subject to taxation shall be assessed as of the effective date of January 1.⁹
27. The county assessor cannot change the valuation of any real property for the current year, except as ordered by the Tax Equalization and Review Commission or the county board of equalization after March 19 of each year. Beginning January 1, 2014, the date will be March 25 of each year for counties with a population of at least 150,000 inhabitants.¹⁰
28. The Appraiser attested that the value of the Parent Parcel for January 1, 2024 was the combined total of the five newly created parcels. The valuation of the Parent Parcel was split amongst the five parcels created by the final plat for purposes of the 2024 tax year. The Appraiser could not attest to the methodology for the parcel value breakdown for Lot 1, Outlot A, Outlot B, Outlot C, or Outlot D but stated that the Subject Properties sold after the lots were separated by order of the filed plat.
29. Review of the PRFs submitted shows that the price per acre breakdown with the Parent Parcel would be as follows:

PID	Description	Size	Assessed Value	Price Per Acre Value
10-30-203-005-000	West Link Addition Outlot D	14.50 AC	\$528,900	\$36,475.86

⁹ Neb. Rev. Stat. § 77-1301(1) (Cum. Supp. 2020).

¹⁰ Neb. Admin. Code Title 350 Ch.10-003.02B

10-30-203-003-000	West Link Addition Outlot B	0.23 AC	\$8,000	\$34,782.60
10-30-203-004-000	West Link Addition Outlot C	0.11 AC	\$3,800	\$34,545.45
	Lot 1	5.24 AC	\$674,600	\$128,740.46

30. The Taxpayer has not shown that the assessed value for the Parent Parcel was arbitrary or unreasonable as of January 1, 2024. Likewise, the Taxpayer has not shown that the decision to distribute the assessed value of the Parent Parcel among the new lots based on area was arbitrary or unreasonable. Nebraska law does not require a fresh assessment of newly divided parcels outside of the permitted timeframes for assessment.
31. 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.
32. 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 value of the Subject Property for tax years 2024 are affirmed.
2. The taxable value of the Subject Property for tax years 2024 is:

Case No.	PID	Description	Assessed Value
24C 0887	10-30-203-005-000	West Link Addition Outlot D	\$528,900
24C 0888	10-30-203-003-000	West Link Addition Outlot B	\$8,000
24C 0889	10-30-203-004-000	West Link Addition Outlot C	\$3,800

3. 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 (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 July 21, 2025.

Signed and Sealed: July 21, 2025



Jackie S. Russell, Commissioner