

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

DAWN ALBERTS
APPELLANT,

CASE NO: 24R 0110

V.

MADISON COUNTY BOARD
OF EQUALIZATION,
APPELLEE.

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

I. BACKGROUND

1. The Subject Property is an improved residential parcel in Madison County, parcel number 590288300.
2. The Madison County Assessor (the County Assessor) assessed the Subject Property at \$484,969 for tax year 2024.
3. Dawn Alberts (the Taxpayer) protested this value to the Madison County Board of Equalization (the County Board) and requested an assessed value of \$460,000 for tax year 2024.
4. The County Board determined that the taxable value of the Subject Property was \$484,969 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. Dawn Alberts was present at the hearing for the Taxpayer.
8. Jeff Hackerott (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 1.¹
10. The Commission's review of a determination of the County Board of Equalization is de novo.²
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

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 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).

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

III. FINDINGS OF FACT & CONCLUSIONS OF LAW

16. The Subject Property is a one-story single-family home built in 2017 with above grade area of 2,099 square feet (SF) and basement area of 2,099 SF with 1,889 SF full finish. There are three full baths, one half-bath, and an attached garage with 1,053 SF. The overall quality is "3+10" and the condition is "NML".
17. The Taxpayer stated that the Subject Property's value is not equalized with the neighborhood and is therefore arbitrary or unreasonable.
18. The Taxpayer stated that the Subject Property's data components of contributory value were discussed during a preliminary protest hearing and were correct.
19. The Taxpayer stated that the Subject Property is the smallest property and has the smallest lot in the neighborhood.
20. The Taxpayer provided Madison County website printouts for four comparable properties. The Taxpayer opined that the Subject Property's value should be closer to \$460,000 based on these properties.
21. The Taxpayer did not provide the Property Record Files (PRFs) for any of the properties presented for equalization purposes. Without the details contained in the PRF, the Commission is

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).

- unable to determine the data component contributory value of the properties discussed comparable to the Subject Property.⁹
22. 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.¹⁰
23. “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 more like the subject, its price is brought closer to the subject’s unknown value.”¹¹
24. The Commission finds there are differences amongst the data of all the properties presented compared to the Subject Property that would require an adjustment to the value to make each property more like the Subject Property. One example is 1110 Westbrook Dr.: it has a lesser quality grade of “3+5”, slightly smaller SF on the main floor and basement (2,052 SF each), less basement finish (1,748 SF), a smaller garage (959 SF), and a smaller concrete drive (880 SF). All these components are inferior to the Subject Property and would require a positive adjustment to their contributory values to match the Subject Property’s components. There are also differences in the plumbing fixtures, deck and patio section of data, and land size.
25. The Taxpayer’s requested valuation does not show these adjustments or their magnitude.

⁹ For this reason, the Order for Single Commissioner Hearing and Notice issued to the Taxpayer on June 13, 2025, 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.*

¹⁰ Neb. Rev. Stat. § 77-112 (Reissue 2018).

¹¹ Appraisal Institute, *Appraising Residential Properties*, at 334 (4th ed. 2007)

26. The Assessor stated there was a revaluation conducted to the Subject Property's neighborhood for 2024 that included exterior inspections of all properties affected. The increases (or decreases) to each property in the market study area were dependent upon the property data components and comparable sales within the study period. Preliminary valuations were issued, and any data component issues were corrected at that time. The Assessor stated the Taxpayer had corrected information for 2024 that is reflected in the current value.
27. The Assessor stated that the valuation cost manual and depreciation tables were updated during the revaluation giving a reconciled cost and sales comparison approach to actual value for the Subject Property's neighborhood.
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 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 2024 is affirmed.
2. The taxable value of the Subject Property for tax year 2024 is:

Land	\$ 33,120
<u>Improvements</u>	<u>\$451,849</u>
Total	\$484,969
3. This Decision and Order, if no further action is taken, shall be certified to the Madison County Treasurer and the Madison

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



Jackie S. Russell, Commissioner