

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

RYAN WILCOX
APPELLANT,

CASE NO: 24R 0354

V.

RED WILLOW COUNTY
BOARD OF EQUALIZATION,
APPELLEE.

DECISION AND ORDER
AFFIRMING / REVERSING
THE DECISION OF THE RED
WILLOW COUNTY BOARD OF
EQUALIZATION

I. BACKGROUND

1. The Subject Property is an improved residential parcel in Red Willow County, parcel number 001470200.
2. The Red Willow County Assessor (the County Assessor) assessed the Subject Property at \$330,209 for tax year 2024.
3. Ryan Wilcox (the Taxpayer) protested this value to the Red Willow County Board of Equalization (the County Board) and requested an assessed value of \$250,000 for tax year 2024.
4. The County Board determined that the taxable value of the Subject Property was \$358,827 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 21, 2025, at Best Western Plus North Platte Inn & Suites, 3201 S Jeffers St., North Platte, NE 69101, before Commissioner James D. Kuhn.
7. Ryan Wilcox was present at the hearing for the Taxpayer.
8. Phil Lyons and Lori Stevens 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 of the board.⁷
14. The order, decision, determination or action appealed from shall

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.

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 *Bottof 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 this appeal arguing the County board's valuation of the Subject Property for tax year 2024 was arbitrary or unreasonable.
18. At the hearing, the Taxpayer submitted a written narrative of his appeals, both in the current appeal and a prior appeal from 2022.
19. The assessed value for real property may be different from year to year according to the circumstances.¹⁶ For this reason, a prior year's assessment is not relevant to the subsequent year's valuation.¹⁷ Similarly, prior assessments of other properties are not relevant to the subsequent assessment.¹⁸ Therefore, the 2022 valuations will not be discussed further.
20. The Taxpayer also stated at the hearing that he had purchased the Subject Property in November 2020 for \$250,000 and has done some renovation on it, including fixing bathrooms, by the end of 2023.
21. The Taxpayer stated the Subject Property would sell for about \$295,000 as of July 21, 2025, the date of the hearing, as a result of the renovations completed.
22. "A resident owner who is familiar with his or her property and knows its worth is permitted to testify as to its value without further foundation; this principle rests upon the owner's familiarity with the property's characteristics, its actual and potential uses, and the owner's experience in dealing with it."¹⁹
23. The Taxpayer's statement of value as of the hearing date is not competent evidence of the Subject Property's value as of the

¹⁶ *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).

¹⁷ *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).

¹⁸ *Kohl's Dep't Stores v. Douglas Cty. Bd. of Equal.*, 10 Neb. App. 809, 814-15, 638 N.W.2d 877, 881 (2002).

¹⁹ *Cain v. Custer Cty. Bd. of Equalization*, 298 Neb. 834, 850, 906 N.W.2d 285, 298 (2018) (citing *Darnall Ranch v. Banner Cty. Bd. of Equal.*, 276 Neb. 296, 753 N.W.2d 819 (2008), then citing *Brenner v. Banner Cty. Bd. of Equal.*, 276 Neb. 275, 753 N.W.2d 802 (2008)).

assessment date at issue.²⁰ of January 1, 2024—over a year and a half prior to the hearing.

24. The County Board presented a total of eight property record files (PRFs) at the hearing. The first five were the County Board’s comparables and the latter three were identified as the Taxpayer’s comparables. The Taxpayer did not present any PRFs.
25. The Subject Property and all eight comparables are one-story, single-family homes.
26. The Subject Property is a 2,943-square-foot home built in 1952 located at #3 Parkview in McCook, Nebraska with a quality rating of “4.00 – Good” and a condition rating of “3.50 – Average Plus 0.5[.]” The Subject Property has two bedrooms, two bathrooms, nine plumbing fixtures, and an 884-square-foot unfinished basement.
27. It is immediately apparent from a review of all nine PRFs presented that the Subject Property, despite having the highest 2024 valuation, has the second lowest assessed value per square foot for improvements of all the properties presented at \$113.04.
28. The only comparable property with a lower value per square foot than the Subject Property is a 2,625-square-foot home built in 1949 which is located at #1 Parkview in McCook, Nebraska (Comparable 5) with a quality rating of “4.00 – Good” and a condition rating of “3.00 – Average[.]” Comparable 5 has three bedrooms, two-and-one-half bathrooms, eleven plumbing fixtures, and a 1,300-square-foot unfinished basement. The 2024 value per square foot of Comparable 5 is \$96.88.
29. The Subject Property and Comparable 5 are neighboring properties and both have a 701-square-foot attached garage, masonry veneer siding, warmed and cooled air, and composition shingle roofing.
30. The Subject Property and Comparable 5 are also very similar in

²⁰ Neb. Rev. Stat. § 77-1301(1) (Cum. Supp. 2022) (taxable value is determined as of January 1 of each tax year).

- size. Both are significantly larger homes than the other comparables. The next largest comparable is 1,870 square feet.
31. Given the similarities, the Subject Property and Comparable 5 are highly comparable. The primary differences are that the Subject Property is in slightly better condition and is 318 square feet larger than Comparable 5.
32. Further, the Taxpayer acknowledges Comparable 5 is comparable to the Subject Property and that Comparable 5 had recently sold for about \$335,000 in his narrative argument. However, the Taxpayer argues in his narrative that Comparable 5 is in better condition than the Subject Property due to being fully updated, having a finished basement, new doors and windows, a newer roof, and other improvements.
33. The Taxpayer did not specify in his narrative or at the hearing whether these updates to Comparable 5 were before or after January 1, 2024. The Taxpayer also did not provide any evidence that Comparable 5 is in better condition than the Subject Property other than his own assertions.
34. Further, the sale of Comparable 5 occurred on or around June 20, 2023, at a price of \$325,000, or \$113.14 per square foot for the improvements (after removing the \$28,007 assessed value of Comparable 5's land for 2024).
35. “[A] single sale may in some instances provide evidence of market value.”²¹ “[I]n tax valuation cases, actual value is largely a matter of opinion and without a precise yardstick for determination with complete accuracy.”²² “A single sale should not be excluded merely because it is a single sale.”²³ “Rather, the fact that evidence of other sales is not presented goes to the weight of the evidence.”²⁴
36. Here there are several sales in the PRFs. All of the sales of

²¹ *Firethorn Inv. v. Lancaster County Bd. of Equalization*, 261 Neb. 231, 240, 622 N.W.2d 605, 611 (2001) (citations omitted).

²² *Id.*

²³ *Id.*

²⁴ *Id.*

properties presented, other than that of Comparable 5, were for homes of the same style as the Subject Property and had similar condition and quality ratings. Those other properties, however, are significantly smaller than the Subject Property, ranging from 1,294 square feet to 1,870 square feet.

37. Comparable 5, by contrast, is 2,625 square feet compared to the Subject Property's 2,943 square feet. Again, the Subject Property is in slightly better condition than Comparable 5 and the Taxpayer presented no evidence to the contrary.
38. The evidence before the Commission demonstrates that the Subject Property is significantly larger than all other properties presented other than Comparable 5, the Subject Property's improvements are assessed lower per square foot of than all properties presented except Comparable 5, the most comparable property to the Subject Property is Comparable 5, the Subject Property's assessed price per square foot of improvements is very similar to the June 2023 sale price per square foot of improvements for Comparable 5, and the Subject Property is larger and in better condition than Comparable 5.
39. Therefore, 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.
40. 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	\$ 26,145
<u>Improvements</u>	<u>\$332,682</u>
Total	\$358,682

3. This Decision and Order, if no further action is taken, shall be certified to the Red Willow County Treasurer and the Red Willow 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 2024.
7. This Decision and Order is effective on May 7, 2026.

SIGNED AND SEALED: May 7, 2026.

SEAL



James D. Kuhn, Commissioner