

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

ZYGMUNT E ORLOWSKI  
APPELLANT,

CASE NO: 24R 0737

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 residential parcel in Stanton County, parcel number 0001999.00.
2. The Stanton County Assessor (the County Assessor) assessed the Subject Property at \$447,795 for tax year 2024.
3. Zygmunt E Orlowski (the Taxpayer) protested this value to the Stanton County Board of Equalization (the County Board) and requested an assessed value of \$407,496 for tax year 2024.
4. The County Board determined that the taxable value of the Subject Property was \$447,795 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. Zygmunt Orlowski 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 a 1.5 story, single-family home built in 1994 with above grade area of 2,696 square feet (SF), and basement area of 1,266 SF with 121 SF minimal finish. There are 14 plumbing fixtures, an attached garage with 663 SF, quality rating of average (3) and a condition rating of fair plus (2.5).
17. The Taxpayer stated the valuation increase is arbitrary and unreasonable with little or no consideration to depreciation of the structures and no change to the land valuation over time.
18. The Taxpayer provided the 2025 Notice of Valuation Change dated May 20, 2025 and an accompanying two-page letter from the Stanton County Assessor as evidence. These documents are not relevant to the value of the Subject Property as of January 1, 2024.
19. The assessed value for real property may be different from year to year according to the circumstances.<sup>9</sup> For this reason, a prior year's assessment is not relevant to the subsequent year's

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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).

<sup>9</sup> *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).

- valuation<sup>10</sup> and the Commission concludes that subsequent assessments are not relevant to the prior assessment.<sup>11</sup>
20. The county assessor shall have general supervision over and direction of the assessment of all property in his or her county.<sup>12</sup>
21. All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.<sup>13</sup>
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.<sup>14</sup>
23. Professionally accepted mass appraisal techniques include standards recognized in the appraisal industry contained in publications of the International Association of Assessing Officers (IAAO) and Standard 6 of the Uniform Standards of Professional Appraisal Practice (USPAP). The publications referred to are available to the public for viewing during normal business hours, and are maintained at the Property Assessment Division's office in Lincoln, Nebraska. Additionally, practices or techniques may be developed from sources outside of IAAO or USPAP if these practices or techniques can be demonstrated as reliable, can be tested, and are not in conflict with existing professionally-accepted mass appraisal techniques or applicable statutory or regulatory provisions.<sup>15</sup>

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<sup>10</sup> *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).

<sup>11</sup> See *Kohl's Dep't Stores v. Douglas Cty. Bd. of Equal.*, 10 Neb. App. 809, 814-15, 638 N.W.2d 877, 881 (2002).

<sup>12</sup> Neb. Rev. Stat. § 77-1311 (Reissue 2018).

<sup>13</sup> Neb. Rev. Stat. § 77-201(1)-(3) (Reissue 2018).

<sup>14</sup> Neb. Rev. Stat. § 77-112 (Reissue 2018).

<sup>15</sup> 350 Neb. Admin. Code, ch. 12 § 002.12 (07/05/2017)

24. The Assessor's office is responsible for using market sales within the time period of October 1, 2021, thru September 30, 2023, in setting the 2024 valuations.<sup>16</sup>
25. The Assessor stated that the 2024 valuation received a 5% percentage increase adjustment based on an assessment-to-sale ratio analysis which was applied uniformly to all properties in the Subject Property's neighborhood.
26. "A primary tool for measuring the ratio of assessment to actual value is the assessment-to-sales ratio. This ratio is calculated by dividing a parcel of property's assessed value by the sales price of that parcel of property."<sup>17</sup>
27. "[U]sing this ratio and using the median as the indicator of central tendency for a class or subclass of property, the median assessment-to-sales ratio would need to fall between 92 and 100 percent to be within the acceptable range."<sup>18</sup>
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.

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<sup>16</sup> 350 Neb. Admin. Code, ch. 17, § 003.05A (7/5/2017).

<sup>17</sup> *County of Douglas v. Nebraska Tax Equal. & Rev. Comm'n*, 296 Neb. 501, 509, 894 N.W.2d 308, 314 (2017) (citing 442 Neb. Admin. Code, ch. 9, § 002.02 (2011)).

<sup>18</sup> *County of Douglas v. Nebraska Tax Equal. & Rev. Comm'n*, 296 Neb. 501, 509, 894 N.W.2d 308, 314 (2017).

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

Land	\$ 65,170
<u>Improvements</u>	<u>\$382,625</u>
Total	\$447,795

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 December 3, 2025.

Signed and Sealed: December 3, 2025



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Jackie S. Russell, Commissioner