

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

DANIEL R. KARR  
APPELLANT,

V.

HAMILTON COUNTY BOARD  
OF EQUALIZATION,  
APPELLEE.

CASE NO: 24R 0827

DECISION AND ORDER  
REVERSING THE DECISION  
OF THE HAMILTON COUNTY  
BOARD OF EQUALIZATION

**I. BACKGROUND**

1. The Subject Property is an improved residential parcel in Hamilton County, parcel number 410177117.
2. The Hamilton County Assessor (the County Assessor) assessed the Subject Property at \$805,405 for tax year 2024.
3. Daniel R. Karr (the Taxpayer) protested this value to the Hamilton County Board of Equalization (the County Board) and requested an assessed value of \$630,405 for tax year 2024.
4. The County Board determined that the taxable value of the Subject Property was \$742,145 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 November 14, 2025, at Law Enforcement Center, 111 Public Safety Drive, Community Building 2nd Floor, Grand Island, NE, before Commissioner Jackie S. Russell.
7. Daniel and Amanda Karr were present at the hearing for the Taxpayer.
8. Doug Dexter (County Attorney), Vicki Wylie (Assessor), Andrea VanDeWalle (Deputy Assessor) 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.<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 the Commission considers an appeal of a decision of a county board of equalization, there are two burdens of proof.<sup>3</sup>
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.<sup>4</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.<sup>5</sup>
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.<sup>6</sup> The burden of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board.<sup>7</sup>
14. The order, decision, determination or action appealed from shall

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<sup>1</sup> Neb. Rev. Stat. § 77-1301(1) (Cum. Supp. 2022).

<sup>2</sup> 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).

<sup>3</sup> *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)).

<sup>4</sup> *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).

<sup>5</sup> *Pinnacle Enters.*, 320 Neb. at 309, 27 N.W.3d at 6.

<sup>6</sup> *Id.* See also *Brenner*, 276 Neb. at 283-84, 753 N.W.2d at 811.

<sup>7</sup> *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.<sup>8</sup> Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.<sup>9</sup>

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.<sup>10</sup> 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.<sup>11</sup>
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.<sup>12</sup> The Commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal.<sup>13</sup> 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.<sup>14</sup> The Commission's Decision and Order shall include findings of fact and conclusions of law.<sup>15</sup>

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<sup>8</sup> Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

<sup>9</sup> *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).

<sup>10</sup> 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).

<sup>11</sup> *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)).

<sup>12</sup> Neb. Rev. Stat. § 77-5016(8) (Reissue 2018).

<sup>13</sup> *Id.*

<sup>14</sup> Neb. Rev. Stat. § 77-5016(6) (Reissue 2018).

<sup>15</sup> Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).

### **III. FINDINGS OF FACT & CONCLUSIONS OF LAW**

17. The Subject Property is a residential home on a 1-acre lot at Mariposa Lake in Hamilton County.
18. The Taxpayers argued the land valuation was arbitrary and unreasonable compared to other lake properties and inland properties in Hamilton County.
19. The Taxpayers stated that after conversations with the previous assessor who is now retired, there is additional value added to the properties at Mariposa Lake to account for the development of raw land once the property is built upon. A list of the additional costs added to the Subject Property lot value was provided to the Taxpayers by the previous assessor and provided to the Commission for review.
20. The additional costs included such labels as: domestic well drilling, septic system/leach field, landscaping, concrete retaining wall, concrete driveway, electricity/phone wiring, and in-ground sprinkler systems.
21. The additional costs of the Subject Property lot totaled \$187,650 and were added to the price per square foot (PPSF) value of \$160,000, then rounded to total \$350,000 for the Subject Property lot for tax year 2024.
22. The Taxpayer argued that several of the cost amounts were higher than the actual costs incurred for those amenities during construction but also that other lake front properties or inland properties in Hamilton County do not have such costs assessed to their land values.
23. The Assessor stated that prior to the Taxpayer's protest in Hamilton County, the Hamilton County Board of Equalization acted, after hearing other Mariposa Lake property protests, to reduce the additional costs added to the PPSF value of all improved lots in the neighborhood by 60%. Subsequently, a new change of value notice was sent to all affected owners. This action resulted in a Subject Property land value assessment of \$286,740 for tax year 2024.

24. There was no information provided to the Commission for review supporting the County Board's action of a 60% reduction to the additional costs.
25. The Taxpayers argued that is it arbitrary and unreasonable to have any additional costs in the land valuation other than what the sales analysis of the lots Mariposa Lake support.
26. The Taxpayer provided a document from the previous assessor indicating that the land value PPSF was established first by analyzing sixteen lot sales that averaged \$160,000 or \$4.00 PSF.
27. The Taxpayers provided Property Record Files (PRFs) of a property located within Hamilton County city limits they also own, as well as six other lake properties in the rural area of Hamilton County, at different lakes.
28. The PRFs provided indicate that none of the other lake properties or the inland property are receiving adjustments for construction costs of raw land throughout Hamilton County.
29. The Assessor stated that the previous assessor determined Mariposa Lake to be of higher quality than other lake area properties in Hamilton County, but did not provide evidence to support this claim. It was also stated that there were no improved parcel sales for the neighborhood as of January 1, 2024, for sales analysis.
30. The Assessor stated it was unclear how the additional costs to the lots were established and that they are only added to the lot values at Mariposa Lake.
31. Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value.<sup>16</sup>
32. Uniformity requires that whatever methods are used to determine actual or taxable value for various classifications of real property that the results be correlated to show uniformity.<sup>17</sup>
33. Taxpayers are entitled to have their property assessed

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<sup>16</sup> *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).

<sup>17</sup> *Banner County v. State Bd. of Equal.*, 226 Neb. 236, 411 N.W.2d 35 (1987).

uniformly and proportionately, even though the result may be that it is assessed at less than the actual value.<sup>18</sup>

34. The Commission finds that the Subject Property's additional lot costs are arbitrary.
35. The Taxpayer has 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.
36. The Taxpayer has 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 vacated.

#### 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 vacated and reversed.
2. The taxable value of the Subject Property for tax year 2024 is:

Land	\$160,000
<u>Improvements</u>	<u>\$455,405</u>
Total	\$615,405

3. This Decision and Order, if no further action is taken, shall be certified to the Hamilton County Treasurer and the Hamilton 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.

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<sup>18</sup> *Equitable Life v. Lincoln County Bd. of Equal.*, 229 Neb. 60, 425 N.W.2d 320 (1988); *Fremont Plaza v. Dodge County Bd. of Equal.*, 225 Neb. 303, 405 N.W.2d 555 (1987).

7. This Decision and Order is effective on January 29, 2026.

Signed and Sealed: January 29, 2026



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Jackie S. Russell, Commissioner