

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

JOHN A RIGGLEMAN
APPELLANT,

CASE NO: 24R 0908

V.

DOUGLAS COUNTY BOARD
OF EQUALIZATION,
APPELLEE.

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

I. BACKGROUND

1. The Subject Property is a vacant residential parcel in Douglas County, parcel number 0607790000.
2. The Douglas County Assessor (the County Assessor) assessed the Subject Property at \$24,200 for tax year 2024.
3. John A Riggleman (the Taxpayer) protested this value to the Douglas County Board of Equalization (the County Board).
4. The County Board determined that the taxable value of the Subject Property was \$18,000 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 March 25, 2025, at the Tax Equalization and Review Commission Hearing Room, Nebraska State Office Building, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. John A Riggleman was present at the hearing for the Taxpayer.
8. Kurt Skradis (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
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 vacant residential parcel with an area of 6,320 square feet (SF) located in land economic area (LEA) 02840.
17. The Taxpayer stated that the Subject Property valuation is arbitrary and unreasonable for a vacant lot with only alley access.
18. During the Taxpayer's protest to the Board, the Referee researched several properties to recommend a new value to the Board.
19. The County Board lowered the Subject Property land value to \$18,000 based on the Referee's recommendation.
20. The Taxpayer authored an analysis of the properties used by the Referee. The Taxpayer opined several of the lots were not comparable to the Subject Property and requested a value of \$5,000.
21. No Property Record Files (PRFs) for the properties used in consideration of the value adjustment by the County Board were provided to the Commission for review. PRFs are necessary to analyze comparability with the Subject Property. No additional properties were submitted for review by the Taxpayer for consideration of the requested valuation.⁹

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).

⁹ For this reason, the Order for Single Commissioner Hearing and Notice issued to the Taxpayer on February 24, 2025, includes the following:

22. Comparable properties share similar use (residential, commercial/industrial, or agricultural), physical characteristics (style, size, finish, condition, etc.), and location.¹⁰
23. Without the PRFs of prospective comparable properties, the Commission is unable to analyze a Subject Property's valuation in relation to these other properties.
24. The Taxpayer stated that several parcels near the Subject Property were examined and found to have land value of \$24,200.
25. The Taxpayer stated that he owned an improved parcel within the same LEA with a land value of \$24,200 for tax year 2024.
26. The Appraiser stated that all vacant and improved properties within the Subject Property's LEA were revalued with model pricing for 2024 and valued at \$24,200. The Appraiser stated that a reappraisal was conducted based on sold properties within the LEA. An allocation methodology and multiple regression analyses were used to set the land values.
27. The Appraiser provided the Subject Property's PRF to the Commission for review.
28. The Taxpayer and the Appraiser both attested to properties located in the Subject Property's LEA to have lot values of \$24,200 supporting that the land value model had been applied equitably and uniformly to the Subject Property's neighborhood.
29. Land must be valued as though vacant and available to develop to its highest and best use.¹¹

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 *Property Assessment Valuation*, at 169-79 (3rd ed. 2010).

¹¹ Title 350 Neb. Admin. Code ch 50 §002.05A (7/17), See also, International Association of Assessing Officers, *Property Assessment Valuation*, at 230 (3rd ed. 2010)

30. The County Board applied a different value to one parcel within the neighborhood which places the values on the assessment rolls at a non-uniform percentage of actual value.
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.¹²
32. Taxpayers are entitled to have their property assessed uniformly and proportionately.
33. The Commission finds and determines that the equalized value of the land component of the Subject Property for tax year 2024 is \$24,200.
34. Competent evidence has been produced that the County Board failed to faithfully perform its duties and to act on sufficient competent evidence to justify its actions.
35. Clear and convincing evidence has been adduced 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:

Total	\$24,200
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3. This Decision and Order, if no further action is taken, shall be certified to the Douglas County Treasurer and the Douglas County Assessor, pursuant to Neb. Rev. Stat. § 77-5018 (Reissue 2018).

¹² *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).

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