

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

SUBASH MISRA
APPELLANT,

CASE NO: 24R 0963

V.

DOUGLAS COUNTY BOARD
OF EQUALIZATION,
APPELLEE.

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

I. BACKGROUND

1. The Subject Property is an improved residential parcel in Douglas County, parcel number 1710870408.
2. The Douglas County Assessor (the County Assessor) assessed the Subject Property at \$482,600 for tax year 2024.
3. Subash Misra (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 \$482,600 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 April 9, 2025, at the Tax Equalization and Review Commission Hearing Room, Nebraska State Office Building, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. Subash & Garima Misra were present at the hearing for the Taxpayer.
8. Lisa Humlicek (the Appraiser) and Scott Barnes 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 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 two-story, single-family home built in 2019 with above grade area of 2,904 square feet (SF), walkout basement area of 1,336 SF of which 1,054 SF is fully finished. There are two full baths, one half bath, one fireplace, and garage area of 704 SF. The overall quality rating is average, and the condition rating is very good.
17. The Taxpayer argued that the Subject Property does not have a comparably finished basement to other properties and therefore, is not equalized with said properties in the neighborhood.
18. The Taxpayer stated that since the basement is not partitioned for multiple rooms like similar properties, it should not be valued like a fully partitioned basement. The Taxpayer provided two interior photos of the Subject Property's basement.
19. The pictures provided show a large recreational room with carpet on the floor, painted drywall covering the foundation walls, and a finished drywall ceiling.
20. The Appraiser attested that all properties with material covering the ceiling, floor, and walls in the basement area are considered fully finished basements and valued as such with the appropriate contributory value model applied for basement finish.

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).

21. The Taxpayer provided a document with seven properties listed for comparison to the Subject Property. 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 PRFs, the Commission is unable to determine whether the properties discussed are comparable to the Subject Property.⁹
22. The Taxpayer provided a requested valuation based on the information and value of the comparable properties discussed.
23. Taxable value is the percentage of actual value subject to taxation and has the same meaning as assessed value.¹⁰
24. All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.¹¹
25. A determination of actual value may be made by using professionally accepted mass appraisal methods.¹² The methods expressly stated in statute are the sales comparison approach, the income approach, and the cost approach.¹³
26. The Appraiser provided the PRF for the Subject Property. The PRF details the Subject Property's components of contributory value, the subsequent cost approach to value, sales from the Subject Property neighborhood, and the impact of the market sales data on the property's valuation using professionally accepted mass appraisal practices.

⁹ For this reason, the Order for Single Commissioner Hearing and Notice issued to the Taxpayer on March 6, 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. §§ 77-131, 201 (Reissue 2018).

¹¹ Neb. Rev. Stat. § 77-201(1)-(3) (Reissue 2018).

¹² Neb. Rev. Stat. § 77-112 (Reissue 2018).

¹³ Neb. Rev. Stat. § 77-112 (Reissue 2018).

27. 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.
28. 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	\$ 50,000
<u>Improvements</u>	<u>\$432,600</u>
Total	\$482,600
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).
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