BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

ROSE M. WOZNY, APPELLANT, V. DOUGLAS COUNTY BOARD OF EQUALIZATION, APPELLEE.	CASE NOS: 24R 1404 & 25R 1050 DECISION AND ORDER AFFIRMING THE DECISIONS OF THE DOUGLAS COUNTY BOARD OF EQUALIZATION

I. BACKGROUND

1. The Subject Property consists of an improved residential parcel in Douglas County, parcel number 0518900000.
2. The Douglas County Assessor (the County Assessor) assessed the Subject Property at $180,800 for tax year 2024 and $203,700 for tax year 2025.
3. Rose M. Wozny (the Taxpayer) protested these values to the Douglas County Board of Equalization (the County Board).
4. The County Board determined that the taxable value of the Subject Property was $180,800 for tax year 2024 and tax year 2025.
5. The Taxpayer appealed the determinations of the County Board to the Tax Equalization and Review Commission (the Commission).
6. A Single Commissioner hearing was held on July 27, 2026, at the Omaha State Office Building, 1313 Farnam, Room 227, Omaha, Nebraska, before Commissioner Steven Keetle.
7. Rose M. Wozny was present at the hearing for the Taxpayer.
8. James G. Morris with the County Assessor's Office (the County 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 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

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[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]

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[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 *Bottorf 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 Subject Property is a residential parcel improved with a 1,016-square-foot, raised-ranch style residence[16] constructed in 1947. The Subject Property has quality and condition ratings of average.
18. The County Board presented the 2024 and the 2025 Property Record Files (PRFs) for the Subject Property. The PRFs contain information about the characteristics of the Subject Property and information regarding the qualified sales that occurred in the economic area of the Subject Property for each tax year. This information was used to determine the value of residential properties in the area, including the Subject Property.
19. The PRFs indicate that the market area in which the Subject Property is located was reappraised for tax years 2024 and 2025.
20. The County Appraiser stated that reappraisals were necessary due to recent sales in the area which indicated a changing market resulting in assessed values that were not in compliance with state law.
21. The Subject Property is located on the south side of Center Street. The Taxpayer alleged that Center Street and the sales of properties on the north side of Center Street, which are larger than those on the south side of Center Street, were unduly influencing the assessed value of the Subject Property.
22. The County Board presented a map of the Subject Property's market area, which only contains properties south of Center Street. The County Appraiser stated that only sales in a property's market area are used to determine assessed values for that market area, and that properties north of Center Street were not used in determining the assessed value of the Subject

[16] The Subject Property is listed as a raised-ranch style property in the 2024 Property Record File and as a multi-level style property with one level in the 2025 Property Record File. The County Appraiser stated the value determined by the County's assessment model would be the same for the Subject Property if it were classified as a raised ranch or multi-level style and this difference in style classification did not impact the base value in the non-commercial cost detail.

Property.

23. The Taxpayer did not present any information that would allow the Commission to quantify the alleged impact of the Subject Property's location on Center Street on the value of the Subject Property.
24. The Taxpayer alleged that the assessed value of the Subject Property should be reduced due to its condition.
25. The Taxpayer discussed the condition of the Subject Property including the windows, all but one of which are original, the kitchen floor and cabinets, water damage that occurred in the basement due to flooding in 2021, and mold in the garage and basement.
26. The County Board presented photographs of the Subject Property that the Taxpayer provided to the County Assessor's office showing the flood damage from 2021 and other condition issues present in the Subject Property. The PRFs indicate that the County Assessor's office inspected the Subject Property in 2022, after the flood damage. The County Appraiser stated that these photographs along with the inspection of the entire Subject Property were considered when determining the condition rating of the Subject Property.
27. The Taxpayer stated that the condition of the Subject Property had not changed since the photographs were taken and the Count Assessor's office inspected the Subject Property.
28. The Commission finds that the evidence presented regarding the condition of the Subject Property does not demonstrate by clear and convincing evidence that the condition rating of average was arbitrary or unreasonable.
29. 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.
30. The Taxpayer has not adduced clear and convincing evidence that the determinations of the County Board are arbitrary or unreasonable and the decisions of the County Board should be

affirmed.

IV. ORDER

IT IS ORDERED THAT:

1. The decisions of the County Board of Equalization determining the taxable value of the Subject Property for tax years 2024 and 2025 are affirmed.
2. The taxable value of the Subject Property for tax years 2024 and 2025 is:

Land	$ 16,400
Improvements	$164,400
Total	$180,800

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.
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 years 2024 and 2025.
7. This Decision and Order is effective on August 6, 2026.

SIGNED AND SEALED: August 6, 2026.

SEAL

Steven A. Keetle, Commissioner