

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

BEL FURY INVESTMENTS  
GROUP, L.L.C.  
APPELLANT,

V.

DOUGLAS COUNTY BOARD  
OF EQUALIZATION,  
APPELLEE.

CASE NOS: 24R 1431,  
24R 1432, 24R 1434, 24R 1435,  
24R 1436, & 24R 1438

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

**I. BACKGROUND**

1. The Subject Properties are parcels located in Douglas County and described as follows:

Case No.	PID	Location
24R 1431	1266190000	2222 S 148 AV
24R 1432	1144660000	2425 Camden AV
24R 1434	1437010000	3513 N 39 ST
24R 1435	2304352185	5110 N 105 ST
24R 1436	2546022554	6120 N 79 ST
24R 1438	2523880677	9105 Westridge DR

2. The Douglas County Assessor (the County Assessor) assessed the Subject Properties for tax year 2024 as follows:

Case No.	PID	Location	Assessed Value
24R 1431	1266190000	2222 S 148 AV	\$ 262,300
24R 1432	1144660000	2425 Camden AV	\$ 71,800
24R 1434	1437010000	3513 N 39 ST	\$ 99,200
24R 1435	2304352185	5110 N 105 ST	\$ 207,000
24R 1436	2546022554	6120 N 79 ST	\$ 206,700
24R 1438	2523880677	9105 Westridge DR	\$ 164,600

3. Bel Fury Investments Group, L.L.C. (the Taxpayer) protested

these values to the Douglas County Board of Equalization (the County Board).

4. The County Board determined that the taxable values of the Subject Properties for tax year 2024 were as follows:

Case No.	PID	Location	Taxable Value
24R 1431	1266190000	2222 S 148 AV	\$ 262,300
24R 1432	1144660000	2425 Camden AV	\$ 71,800
24R 1434	1437010000	3513 N 39 ST	\$ 99,200
24R 1435	2304352185	5110 N 105 ST	\$ 207,000
24R 1436	2546022554	6120 N 79 ST	\$ 231,700
24R 1438	2523880677	9105 Westridge DR	\$ 164,600

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 January 20, 2026, at the Tax Equalization and Review Commission Hearing Room, Nebraska State Office Building, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. Arielle Bloemer (Attorney) and Elaina Hollingshead were present at the hearing for the Taxpayer.
8. Matthew Holly (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.<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

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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).

- 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 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

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<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.

<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*

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>

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

17. The Appraiser appeared at the hearing with stipulations for each property on appeal with the Commission.
18. The Appraiser stated that the Taxpayer previously submitted photographs of each property to the County for review. The Taxpayer provided the same photographs to the Commission to review.
19. The Appraiser presented stipulations for five of the cases on appeal at the hearing based on a condition rating change for each property, resulting in a new opinion of value using Douglas County's valuation models for each applicable neighborhood.

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*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).

20. Case No. 24R 1436 was presented as an error in processing the paperwork of Douglas County. The Taxpayer stipulated to the corrected value at the hearing.
21. The Taxpayer agreed at hearing to each stipulation of value for all properties on appeal.
22. 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 in each case.
23. Clear and convincing evidence has been adduced that the determinations of the County Board are arbitrary or unreasonable and the decisions of the County Board should be vacated in each case.

#### **IV. ORDER**

##### **IT IS ORDERED THAT:**

1. The decisions of the County Board of Equalization determining the taxable value of the Subject Properties for tax year 2024 are vacated and reversed.
2. The taxable value of the Subject Properties for tax year 2024 are:

<b>Case No.</b>	<b>Land Value</b>	<b>Improvement Value</b>	<b>Total Taxable Value</b>
<b>24R 1431</b>	\$33,300	\$210,620	\$ 243,920
<b>24R 1432</b>	\$5,280	\$57,570	\$ 62,850
<b>24R 1434</b>	\$8,800	\$67,100	\$ 75,900
<b>24R 1435</b>	\$24,900	\$166,400	\$ 191,300
<b>24R 1436</b>	\$15,000	\$191,700	\$ 206,700
<b>24R 1438</b>	\$19,600	\$118,200	\$ 137,800

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 year 2024.
7. This Decision and Order is effective on February 11, 2026.

Signed and Sealed: February 11, 2026



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Jackie S. Russell, Commissioner