BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

CHEEMA INVESTMENTS LLC, APPELLANT v. BOX BUTTE COUNTY BOARD OF EQUALIZATION, APPELLEE.	CASE NO: 25A 0169 DECISION AND ORDER AFFIRMING THE DECISION OF THE BOX BUTTE COUNTY BOARD OF EQUALIZATION

For the Appellant:
Kuldip Singh, Member
Cheema Investments LLC,

For the Appellee:
Marissa L. Curtiss
Box Butte County Attorney

This appeal was heard before Commissioners Hotz and Russell.

I. THE SUBJECT PROPERTY

The Subject Property is a 307.35-acre agricultural parcel located in Box Butte County, Nebraska. The legal description and Property Record File (PRF) of the Subject Property are found at Exhibit 21.

II. PROCEDURAL HISTORY

The Box Butte County Assessor determined the assessed value of the Subject Property was $269,392 for tax year 2025.[1] Cheema Investments LLC (the Taxpayer) protested this assessment to the Box Butte County Board of Equalization (the County Board) and requested

[1] Exhibit 7.

a taxable value of $168,885.[2] The County Board determined the taxable value of the Subject Property for tax year 2025 was $269,392.[3]

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (the Commission). The Commission held a hearing on June 24, 2026. Prior to the hearing, the parties exchanged exhibits as ordered by the Commission. Exhibits 7 to 9, and 19 to 22 were admitted into evidence.

III. STANDARD OF REVIEW

The Commission's review of the County Board's determination is de novo.[4] When the Commission considers an appeal of a decision of a county board of equalization, there are two burdens of proof.[5] 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.[6] 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.[7]

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.[8] The burden of showing such valuation to be unreasonable rests upon the taxpayer

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[2] *Id.*
[3] *Id.*
[4] See Neb. Rev. Stat. § 77-5016(8) (Reissue 2018); *Brenner v. Banner County 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 County Freeholder Bd.*, 276 Neb. 1009, 1019, 759 N.W.2d 464, 473 (2009).
[5] *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)).
[6] *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).
[7] *Pinnacle Enters.*, 320 Neb. at 309, 27 N.W.3d at 6.
[8] *Id.* See also *Brenner*, 276 Neb. at 283-84, 753 N.W.2d at 811.

on appeal from the action of the board.[9]

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.[10] Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.[11]

The Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.[12] 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.[13]

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.[14] The Commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal.[15] 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

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[9] *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.
[10] Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).
[11] *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).
[12] 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).
[13] *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)).
[14] Neb. Rev. Stat. § 77-5016(8) (Reissue 2018).
[15] *Id.*

evaluation of the evidence presented to it.[16] The Commission's Decision and Order shall include findings of fact and conclusions of law.[17]

IV. APPLICABLE LAW

Under Nebraska law,

> Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and a willing seller, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property the analysis shall include a full description of the physical characteristics of the real property and an identification of the property rights valued.[18]

Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in Neb. Rev. Stat. § 77-1371, (2) income approach, and (3) cost approach.[19] Nebraska courts have held that actual value, market value, and fair market value mean exactly the same thing.[20] Taxable value is the percentage of actual value subject to taxation as directed by Neb. Rev. Stat. § 77-201 and has the same meaning as assessed value.[21] All real property in Nebraska subject to taxation shall be assessed as of January 1.[22] All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.[23]

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[16] Neb. Rev. Stat. § 77-5016(6) (Reissue 2018).
[17] Neb. Rev. Stat. § 77-5018(1) (Cum. Supp. 2024).
[18] Neb. Rev. Stat. § 77-112 (Reissue 2018).
[19] *Id.* (citing Neb. Rev. Stat. § 77-1371).
[20] *Omaha Country Club*, 11 Neb. App. at 180, 645 N.W.2d at 829.
[21] Neb. Rev. Stat. § 77-131 (Reissue 2018).
[22] See Neb. Rev. Stat. § 77-1301(1) (Cum. Supp 2024).
[23] Neb. Rev. Stat. § 77-201(1) (Cum. Supp 2024).

> Agricultural land and horticultural land shall be valued for purposes of taxation at seventy five percent of its actual value.[24] Agricultural land and horticultural land means a parcel of land, excluding land associated with a building or enclosed structure located on the parcel, which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land.[25]

Parcel means a contiguous tract of land determined by its boundaries, under the same ownership, and in the same tax district and section.[26]

Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by the Nebraska Constitution.[27] "Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value."[28] The purpose of equalization of assessments is to bring the assessment of different parts of a taxing district to the same relative standard, so that no one of the parts may be compelled to pay a disproportionate part of the tax.[29] 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.[30] Taxpayers are entitled to have their property assessed uniformly and proportionately, even though the result may be that it is

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[24] Neb. Rev. Stat. § 77-201(2) (Cum. Supp 2024).
[25] Neb. Rev. Stat. § 77-1359(1) (Cum. Supp 2024).
[26] Neb. Rev. Stat. § 77-132 (Reissue 2018).
[27] Neb. Const., Art. VIII, § 1.
[28] *Lancaster Cty. Bd. of Equalization v. Moser*, 312 Neb. 757, 980 N.W.2d 611 (2022) (Syllabus by the Court); see also *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).
[29] *Moser*, 312 Neb. 757, 980 N.W.2d 611 (2022) (Syllabus by the Court); see also *MAPCO*, 238 Neb. 565, 471 N.W.2d 734 (1991); *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb. App. 582, 597 N.W.2d 623 (1999).
[30] *Banner County v. State Bd. of Equal.*, 226 Neb. 236, 411 N.W.2d 35 (1987).

assessed at less than the actual value.[31] If taxable values are to be equalized it is necessary for a Taxpayer to establish by clear and convincing evidence that the valuation placed on the property when compared with valuations placed on other similar properties is grossly excessive and is the result of systematic exercise of intentional will or failure of plain legal duty, and not mere errors of judgment.[32] There must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity.[33]

V. FINDINGS OF FACT AND ANALYSIS

A. Testimony of Kuldip Sing

Kuldip Singh (Singh) testified on behalf of the Taxpayer. Singh stated that despite no change to the Subject Property, its use, or its soil classifications from previous tax years, the assessed value had increased from $168,885 in tax year 2024 to $269,392,[34] a 59.5% increase, from tax year 2024 to tax year 2025. Singh testified he was requesting a lower valuation based on the rent he charged in a land lease rather than the fair market value of the Subject Property. Singh did not testify to the Subject Property's actual value. Singh stated the Subject Property's assessed value increased 59% while the assessed values of other agricultural properties in the county did not increase as much.

B. Analysis

As to the assertion that the assessed value increased too much from tax year 2024 to tax year 2025, the valuation of a prior year is not relevant to the current year. The assessed value for real property may

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[31] *Equitable Life v. Lincoln County Bd. of Equal.*, 229 Neb. 60, 425 N.W.2d 320 (1988); *Fremont Plaza v. Dodge Cty. Bd. of Equal.*, 225 Neb. 303, 405 N.W.2d 555 (1987).

[32] *Pinnacle Enters.*, 320 Neb. at 309–10, 27 N.W.2d at 6 (quoting *Moser*, 312 Neb. at 767, 980 N.W.2d at 619). See also *Newman v. County of Dawson,* 167 Neb. 666, 670, 94 N.W.2d 47, 49-50 (1959) (Citations omitted).

[33] *Moser*, 312 Neb. at 775, 980 N.W.2d at 624) (quoting *Newman*, 167 Neb. at 672, 94 N.W.2d at 50).

[34] The Subject Property's 2025 assessed value was $269,392. See Exhibit 21:1.

be different from year to year according to the circumstances.[35] For this reason, a prior year's assessment is not relevant to the subsequent year's valuation.[36]

Singh was asked during his testimony whether he understood that the assessed value was based upon the soil types in a land valuation group (LVG) rather than farm income or rental prices. He said he was not.

Exhibit 9 was offered by the County Board. The exhibit provides details regarding the sales of agricultural land in each of the three market areas in the county. The Subject Property is in Market Area 2. Exhibit 9 provides the sales data, including sale dates, prices, acre measurements, and prices per acre.[37] The County Assessor utilized this data to determine the assessed value of the Subject Property.

Based upon the evidence received, it appears the County Assessor utilized the appropriate soil types and values per acre as were applied to the other properties in the same market area. The Taxpayer presented no evidence at the hearing to show that the determination of taxable value made by the County Board was incorrect.

VI. CONCLUSION

The Commission finds that there is not competent evidence to rebut the presumption that the County Board faithfully performed its duties and had sufficient competent evidence to make its determination. The Commission also finds that there is not clear and convincing evidence that the County Board's decision was arbitrary or unreasonable.

For the reasons set forth above, the determination of the County Board should be affirmed.

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[35] *Affiliated Foods Coop. v. Madison Co. Bd. of Equal.*, 229 Neb. 605, 614, 428 N.W.2d 201, 206 (1988); see Neb. Rev. Stat. § 77-1502 (Reissue 2018).
[36] *Affiliated Foods Coop.*, 229 Neb. at 613, 428 N.W.2d at 206; DeVore v. Board of Equal., 144 Neb. 351, 354-55, 13 N.W.2d 451, 452-53 (1944).
[37] *Id.*

VII. ORDER

IT IS ORDERED THAT:

1. The decision of the Box Butte County Board of Equalization determining the value of the Subject Property for tax year 2025 is affirmed.
2. The assessed value of the Subject Property for tax year 2025 is:

Land	**$269,392**
Improvements	**$ 0**
Total	**$269,392**

3. This Decision and Order, if no appeal is timely filed, shall be certified to the Box Butte County Treasurer and the Box Butte 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 2025.
7. This Decision and Order is effective for purposes of appeal on July 9, 2026.[38]

SIGNED AND SEALED: July 9, 2026.

SEAL

Robert W. Hotz, Commissioner

Jackie S. Russell, Commissioner

[38] Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. § 77-5019 (Reissue 2018) and other provisions of Nebraska Statutes and Court Rules.