

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

COLLEEN M. BRAY
APPELLANT,

CASE NO: 25R 0271

v.

PLATTE COUNTY BOARD OF
EQUALIZATION,
APPELLEE.

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

I. BACKGROUND

1. The Subject Property is an improved residential parcel in Platte County, parcel number 710119315.
2. The Platte County Assessor (the County Assessor) assessed the Subject Property at \$387,905 for tax year 2025.
3. Colleen M. Bray (the Taxpayer) protested this value to the Platte County Board of Equalization (the County Board) and requested an assessed value of \$320,000 for tax year 2025.
4. The County Board determined that the taxable value of the Subject Property was \$403,170 for tax year 2025.
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 November 19, 2025, at the Tax Equalization and Review Commission Hearing Room, Nebraska State Office Building, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. Colleen M. Bray was present at the hearing for the Taxpayer.
8. Kari Urkoski (Assessor) 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

¹ Neb. Rev. Stat. § 77-1301(1) (Cum. Supp. 2024).

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.

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.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

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 *Botdorf 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) (Cum. Supp. 2024).

III. FINDINGS OF FACT & CONCLUSIONS OF LAW

17. The Subject Property is a one-story, single-family home built in 1984 with above grade area of 1,874 square feet (SF) over crawl space. There are 12 plumbing fixtures, one fireplace, a 544 SF stamped concrete patio, and a 576 SF detached garage. The overall quality rating is average, and the condition rating is average plus.
18. The Taxpayer is a Certified Residential Appraiser in Nebraska.
19. The Taxpayer alleged that the Subject Property value is arbitrary and unreasonable compared to other properties in the neighborhood.
20. The Taxpayer provided a sales comparison approach on a Uniform Residential Appraisal Report (URAR) form, along with the Platte County website printouts for the properties included in the analysis. The website printouts are not considered Property Record Files (PRFs) as they lack contributory value information contained in the assessment records available from the assessor's office.¹⁶
21. The submitted website printouts for parcel ID 710118482 and parcel ID 710117411 are both missing 2025 valuation information for the Commission's consideration.
22. The Taxpayer stated that the Assessor's use of analyzing all Lake areas together in Platte County is not supportable due to differing influences at each location. However, the Taxpayer did not provide any evidence to the Commission to support this claim.

¹⁶ For this reason, the Order for Single Commissioner Hearing and Notice issued to the Taxpayer on October 15, 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.*

23. Within the URAR analysis supplied, the Taxpayer applied approximately \$40 per square foot for main floor area adjustment and \$15 per square foot for basement area adjustment to the analysis. These adjustments compared to other sales comparison analyses in fee simple appraisals are lower than typical without explanation or support for the Commission's consideration.
24. The Taxpayer did not have other typical adjustments included on the URAR analysis such as for time of sale or bathroom count and did not address whether or not these were supportable adjustments in the Subject Property's market.
25. The Assessor stated that a walkthrough of the Subject Property was performed at the time of the protest hearing in which new information was discovered that was not previously on the assessment record. The information included three additional plumbing fixtures, a gas fireplace, the removal of a deck, and the addition of a stamped concrete patio. The correction of these components adjusted the 2025 improvement value from \$292,905 to \$308,170 by the County Board at the time of the protest hearing. In order to determine actual or fair market value, an accurate description of the following characteristics is critical: quality of construction, style, age, size, amenities, functional utility, and condition.¹⁷
26. The Appraiser attested that the 2025 valuation received a percentage increase adjustment based on an assessment-to-sale ratio analysis which was applied uniformly to all properties in the Subject Property's neighborhood.
27. "A primary tool for measuring the ratio of assessment to actual value is the assessment-to-sales ratio. This ratio is calculated by dividing a parcel of property's assessed value by the sales price of that parcel of property."¹⁸

¹⁷ International Association of Assessing Officers, *Property Assessment Valuation* 204-05 (3rd ed. 2010).

¹⁸ See *County of Douglas v. Nebraska Tax Equal. & Rev. Comm'n*, 296 Neb. 501, 509, 894 N.W.2d 308, 314 (2017) (citing 442 Neb. Admin. Code, ch. 9, § 002.02 (2011)).

28. “[U]sing this ratio and using the median as the indicator of central tendency for a class or subclass of property, the median assessment-to-sales ratio would need to fall between 92 and 100 percent to be within the acceptable range.”¹⁹
29. Such studies may also be used by assessing officials in establishing assessed valuations.²⁰
30. The Taxpayer has produced sufficient competent evidence that the County Board failed to faithfully perform its duties and to act on sufficient competent evidence to justify its actions.
31. 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 2025 is affirmed.
2. The taxable value of the Subject Property for tax year 2025 is:

Land	\$ 95,000
<u>Improvements</u>	<u>\$308,170</u>
Total	\$403,170

3. This Decision and Order, if no further action is taken, shall be certified to the Platte County Treasurer and the Platte 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.

¹⁹ *Id.*

²⁰ Neb. Rev. Stat. §77-1327(3) (Reissue 2018).

6. This Decision and Order shall only be applicable to tax year 2025.
7. This Decision and Order is effective on February 24, 2026.

Signed and Sealed: February 24, 2026



Jackie S. Russell, Commissioner