BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

LANE & AMY NELSON APPELLANT, v. SAUNDERS COUNTY BOARD OF EQUALIZATION, APPELLEE.	CASE NO: 25R 0290 DECISION AND ORDER AFFIRMING THE DECISION OF THE SAUNDERS COUNTY BOARD OF EQUALIZATION

I. BACKGROUND

1. The Subject Property is an improved residential parcel in Saunders County, parcel number 005447500.
2. The Saunders County Assessor (the County Assessor) assessed the Subject Property at $81,406 for tax year 2025.
3. Lane & Amy Nelson (the Taxpayer) protested this value to the Saunders County Board of Equalization (the County Board) and requested an assessed value of $42,100 for tax year 2025.
4. The County Board determined that the taxable value of the Subject Property was $81,406 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 October 14, 2026, at the Tax Equalization and Review Commission Hearing Room, 500 S. 16th Street, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. Lane and Amy Nelson were present at the hearing for the Taxpayer.
8. Richard Register (County Attorney) and Rhona Andresen (Assessor) 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 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]

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[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]

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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) (Cum. Supp. 2024).

III. FINDINGS OF FACT & CONCLUSIONS OF LAW

17. The Subject Property is a one and one-half story, single-family home built in 1898 with 1,242 square feet (SF) above grade and no basement area. There is one bath, and a detached garage built in 1980 with 280 SF. The quality rating of the home is "4+5" and the condition rating is "NML."
18. The Taxpayer stated that the Subject Property's valuation is arbitrary and unreasonable in comparison to other properties provided to the Commission for review.
19. The Taxpayer provided four properties' Property Record Files (PRFs) as comparables to the Subject Property for the Commission to review along with three additional properties' first page of their PRFs with emphasis on their purchase prices.
20. The Commission must look to the value of the Subject Property as of January 1 of each tax year.[16]
21. All real property, other than agricultural land and horticultural land, is valued at 100% of its actual value. [17]
22. The assessed value for real property may be different from year to year according to the circumstances.[18] For this reason, a prior year's assessment is not relevant to the subsequent year's valuation.[19] Similarly, prior assessments of other properties are not relevant to the subsequent assessment.[20]
23. A determination of actual value may be made by using professionally accepted mass appraisal methods.[21] The methods

[16] Neb. Rev. Stat §77-1301(Cum. Supp. 2022)
[17] Title 350 Neb. Admin. Code, ch.10 § 003.01A (10/2014).
[18] *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).
[19] *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).
[20] *Kohl's Dep't Stores v. Douglas Cty. Bd. of Equal.*, 10 Neb. App. 809, 814-15, 638 N.W.2d 877, 881 (2002).
[21] Neb. Rev. Stat. § 77-112 (Reissue 2018).

expressly stated in statute are the sales comparison approach, the income approach, and the cost approach.[22]

24. Comparable sales are recent sales of properties that are similar to the property being assessed in significant physical, functional, and location characteristics and in their contribution to value.[23]
25. When comparing physical characteristics of like properties, if the comparable property is inferior in some respect, the sale price is adjusted upward, just as if it is superior, it will be adjusted downward.[24]
26. The comparable properties submitted by the Taxpayers are located in varying market areas within Saunders County.
27. The Assessor stated that the varying market areas are driven by different valuation models according to the sales data impacting these specific locations.
28. The Taxpayer did not provide sufficient information to show how the differing locations have similar market reactions when determining comparability, and therefore, would require a locational adjustment in a sales comparison approach to value to account for any inferiority or superiority to the Subject Property's location.
29. The Taxpayer stated that the Subject Property's 2025 valuation should be adjusted to be similar to the purchase price as the purchase price is a reflection of market value.
30. The Taxpayers purchased the Subject Property on July 31, 2023, for $40,010 according to the submitted PRF.
31. The Assessor stated that the property was inspected in 2023 and found to be in uninhabitable condition at the time of the purchase. The Assessor stated that the property data was adjusted to reflect the condition at the time of the sale for the 2023 tax year.

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[22] *Id.*
[23] Neb. Rev. Stat. § 77-1371 (Reissue 2018).
[24] International Association of Assessing Officers, *Property Assessment Valuation* 105 (3rd ed. 2010)

32. The Assessor stated there was a revaluation conducted to the Subject Property's market area for 2025. The increases (or decreases) to each property in the market study area were dependent upon the property data components and comparable sales within the study period.
33. The Assessor stated that the Subject Property's 2025 property data has been adjusted to reflect that the property is now in livable condition.
34. The Taxpayer did not provide evidence to show that the Subject Property's condition is something other than what is reflected on the assessment data at "NML" for the 2025 tax year.
35. "It is true that the purchase price of property may be taken into consideration in determining the actual value thereof for assessment purposes, together with all other relevant elements pertaining to such issue; however, standing alone, it is not conclusive of the actual value of property for assessment purposes. Other matters relevant to the actual value thereof must be considered in connection with the sale price to determine actual value. Sale price is not synonymous with actual value or fair market value."[25]
36. To determine a parcel's value, assessing officers must rely upon valuation equations, tables, and schedules developed through mathematical analysis of market data. Values for individual parcels should not be based solely on the sale price of a property; rather, valuation schedules and models should be consistently applied to property data that are correct, complete, and up to date.[26]
37. The Taxpayer has not 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.

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[25] *Forney v. Box Butte County Bd. of Equalization,* 7 Neb. App. 417, 424, (1998). *See also US Ecology, Inc. v. Boyd Cty. Bd. of Equal.*, 256 Neb. 7 (1999) and *Lancaster Cty. Bd. of Equal. v. Condev West, Inc.*, 7 Neb. App. 319 (1998)

[26] International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property 1 (rev.* 2025)

38. 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	$ 7,000
Improvements	$74,406
Total	$81,406

3. This Decision and Order, if no further action is taken, shall be certified to the Saunders County Treasurer and the Saunders 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 on November 10, 2026.

SIGNED AND SEALED: November 10, 2026.

SEAL



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Jackie S. Russell, Commissioner