BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

LANE & AMY NELSON APPELLANT, v. SAUNDERS COUNTY BOARD OF EQUALIZATION, APPELLEE.	CASE NOS: 25R 0291 & 25R 0292 DECISION AND ORDER AFFIRMING THE DECISIONS OF THE SAUNDERS COUNTY BOARD OF EQUALIZATION

I. BACKGROUND

1. The Subject Properties are an improved residential parcel, parcel number 001760001, and a vacant residential parcel, parcel number 001760002, both in Saunders County.
2. The Saunders County Assessor (the County Assessor) assessed the Subject Properties for tax year 2025 as follows:

Case No.	PID	Assessed Value
25R 0291	001760001	$116,609
25R 0292	001760002	$14,961

3. Lane & Amy Nelson (the Taxpayers) protested this value to the Saunders County Board of Equalization (the County Board) and requested an assessed value as follows:

Case No.	PID	Requested Value
25R 0291	001760001	$102,750
25R 0292	001760002	$7,250

4. The County Board determined that the taxable value of the Subject Properties for tax year 2025 were as follows:

Case No.	PID	Taxable Value
25R 0291	001760001	$113,729
25R 0292	001760002	$11,600

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 October 14, 2026, at the Tax Equalization and Review Commission Hearing Room, 500 S. 16th Street, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. Land and Amy Nelson were present at the hearing for the Taxpayer.
8. Richard Register (County Attorney) and Rhonda 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

[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)).

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 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]

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[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.

[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)).

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]

III. FINDINGS OF FACT & CONCLUSIONS OF LAW

17. The Subject Property, parcel 001760001 is a single-family, manufactured home built in 2003 with 1,456 square feet (SF) on a full basement. There is one bathroom, one fireplace, and a built-in garage with 624 SF. The quality rating (grade) is "4", and the condition rating is "NML." The property also houses a steel utility building built in 2003 with 1,440 SF.
18. The Subject Property, parcel 001760002 is a vacant residential property with 14,000 SF that was adjusted at the time of the County Board protest hearing to reflect the removal of a shed from the property data. The adjustment to the property data led to a decrease in value of $3,361 reflected in the County Board's decision.
19. Both properties are located in the descriptive map area (neighborhood) of Swedeburg.

[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).

20. The Taxpayer argued that the combined Subject Property valuations should not be more than the combined purchase price of the properties.
21. According to the submitted Property Record Files (PRFs) for each property, the combined purchase price of the Subject Properties was $110,000 on 09/27/2023.
22. "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."[16]
23. 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.[17]
24. The Taxpayers provided a sale from map area Touhy, consisting of two parcels for the Commission to review.
25. The Taxpayers argued that while the Subject Properties are now assessed higher than the combined sales price, the comparables provided are valued less than their purchase price from 07/13/2022.

[16] *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)
[17] International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property 1 (rev.* 2025)

26. "Taxpayers are entitled to have their property assessed uniformly and proportionately, even though the result may be that it is assessed at less than the actual value."[18]
27. The Assessor stated that the Subject Property's neighborhood was revalued for tax year 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. Both the improvement values and the land values were adjusted.
28. The Assessor stated that the locational area of Touhy is a very small, unincorporated village that does not have any type of services and was not revalued for tax year 2025.
29. The Commission finds that the Touhy properties did receive a valuation increase in the two years following the purchase of the Touhy properties indicating what appear to be market adjustments.
30. The Commission must look to the value of the Subject Property as of January 1 of each tax year.[19]
31. All real property, other than agricultural land and horticultural land, is valued at 100% of its actual value. [20]
32. The assessed value for real property may be different from year to year according to the circumstances.[21] For this reason, a prior year's assessment is not relevant to the subsequent year's valuation.[22] Similarly, prior assessments of other properties are not relevant to the subsequent assessment.[23]
33. A determination of actual value may be made by using professionally accepted mass appraisal methods.[24] The methods

[18] *Constructors, Inc. v. Cass Cty. Bd. of Equal.*, 258 Neb. 866, 873, 606 N.W.2d 786, 792 (2000).
[19] Neb. Rev. Stat §77-1301(Cum. Supp. 2022)
[20] Title 350 Neb. Admin. Code, ch.10 § 003.01A (10/2014).
[21] *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).
[22] *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).
[23] *Kohl's Dep't Stores v. Douglas Cty. Bd. of Equal.*, 10 Neb. App. 809, 814-15, 638 N.W.2d 877, 881 (2002).
[24] Neb. Rev. Stat. § 77-112 (Reissue 2018).

expressly stated in statute are the sales comparison approach, the income approach, and the cost approach.[25]

34. The Taxpayers did not provide sufficient information to show how the differing locations of Swedeburg and Touhy have similar market reactions when determining comparability.
35. The Taxpayers did not provide sufficient information to show that the Touhy properties were not uniform and proportionate comparable to the market they are assessed within or the impact that would have on the Swedeburg market area.
36. 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.
37. 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 Properties for tax year 2025 is affirmed.
2. The taxable value of the Subject Properties for tax year 2025 is as follows:

Case No.	PID	Taxable Value
25R 0291	001760001	$113,729
25R 0292	001760002	$11,600

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.

[25] *Id.*

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