BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

LANE & AMY NELSON APPELLANT, v. SAUNDERS COUNTY BOARD OF EQUALIZATION, APPELLEE.	CASE NO: 25R 0294 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 005382500.
2. The Saunders County Assessor (the County Assessor) assessed the Subject Property at $74,202 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 $25,500 for tax year 2025.
4. The County Board determined that the taxable value of the Subject Property was $45,139 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 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 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-story, single-family home built in 1949 with 656 square feet (SF) above grade with no basement. There is one bathroom, quality (grade) rating of "4-10", and condition rating of "NML."
18. The Taxpayer argued that the Subject Property's value was arbitrary or unreasonable due to the purchase price of $25,500 at public auction on 11/18/2024.
19. Because real property is routinely sold at auction, "the price for which real estate sells at public auction is admissible as evidence of the value of that property."[16] While sale price is not synonymous with actual value, "the purchase price of real property may be taken into consideration in determining the actual value of the property for taxation purposes."[17]
20. The Assessor stated that auction prices may be considered in the assessment process according to the circumstances, however, this particular purchase was not included in the assessment-to-sales ratio analysis for tax year 2025 due to the closing date of 11/18/2024.
21. The time period of which residential assessment data must be studied by assessment officials is a two-year period prior to the January 1 assessment date. In this particular instance, the study period would be considered October 1, 2022, through September 30, 2024.[18]
22. 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;

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[16] *In re Estate of Craven*, 281 Neb. 122, 128, 794 N.W.2d 406, 410 (2011) (auction sale price is competent evidence of actual value).
[17] *In re Estate of Craven*, 281 Neb. 122, 128, 794 N.W.2d 406, 410 (2011) (auction sale price is competent evidence of actual value).
[18] Title 350 Neb. Admin. Code, ch.17, § 003.05A (7/5/2017).

rather, valuation schedules and models should be consistently applied to property data that are correct, complete, and up to date.[19]

23. "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."[20]
24. The Assessor stated that the Subject Property was inspected at the time of the protest to the County Board. Upon inspection, it was discovered that the property was undergoing renovations and was deemed to be uninhabitable for tax year 2025.
25. The Assessor stated that an adjustment to the 2025 valuation was made by the County Board to reflect the current state of the property by assigning a 50% functional obsolescence to the property. The 50% figure was based on a checklist used to determine completeness and usability of certain structural components of the property at the time of inspection.
26. The Taxpayers did not provide information to show that the functional obsolescence rating of 50% was arbitrary or unreasonable for the 2025 tax year.
27. The Taxpayer argued that the Subject Property's valuation was arbitrary or unreasonable due to the property being fully enclosed in a flood zone.
28. The Taxpayer provided an ArcGIS Web Map showing the property located within the Flood Hazard Zone.

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

[20] *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)

29. The Taxpayer did not provide evidence that properties located within the flood zone are yielding a difference in sale amount or value.
30. The Assessor stated there have been no measurable differences between properties sold within the flood zone, to compare with properties sold outside the flood zone.
31. The Taxpayer has not produced competent evidence that the County Board failed to faithfully perform its duties and to act on sufficient competent evidence to justify its actions.
32. 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	$ 9,570
Improvements	$35,569
Total	$45,139

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