BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

MICHAEL A. HAST APPELLANT, v. DOUGLAS COUNTY BOARD OF EQUALIZATION, APPELLEE.	CASE NO: 25R 0538 DECISION AND ORDER REVERSING THE DECISION OF THE DOUGLAS COUNTY BOARD OF EQUALIZATION

I. BACKGROUND

1. The Subject Property is an improved residential parcel in Douglas County, parcel number 2541795032.
2. The Douglas County Assessor (the County Assessor) assessed the Subject Property at $128,100 for tax year 2025.
3. Michael A. Hast (the Taxpayer) protested this value to the Douglas County Board of Equalization (the County Board).
4. The County Board determined that the taxable value of the Subject Property was $128,100 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 June 11, 2026, at the Tax Equalization and Review Commission Hearing Room, Nebraska State Office Building, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. Michael A. and Margaret A. Hast were present at the hearing for the Taxpayer.
8. Kurt Skradis (Appraiser) 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]

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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 described as apartment Unit 5W in the Windsor Place Condominium building in Omaha, Nebraska. The building was constructed as a schoolhouse in 1892 and later converted into condominiums. The Subject Property has 954 square feet (SF), one full bath, and was updated in 2016. The Subject Property also includes a detached garage with 288 SF. The overall quality and condition ratings are "average."
18. The Taxpayer argued that the land and improvement values for tax year 2025 are arbitrary and unreasonable.
19. The Taxpayer argued that the County Board is not allocating the proper percentage rate of the overall land value to the Subject Property according to the Master Deed Creating the Windsor Place Condominium Property Regime (Master Deed) document.
20. The Master Deed was provided for the Commission to review.
21. Exhibit C of the Master Deed dated October 31, 1986, details the percentage of the common elements equal to the percent share of expenses set forth for the owned unit.[16]
22. The Subject Property, described as apartment number 5W, has an indicated percent share of expenses of 3.80% of the total expense incurred of the common elements.[17]
23. Common elements include, "the land on which the building stands, including all the surrounding lands embraced within the legal description specified in Paragraph II[.][18]
24. The Taxpayer provided 24 Property Record Files (PRFs) to the Commission for review of all the apartments included in the Windsor Place Condominium building.
25. The Appraiser stated that the land valuation for each of the apartments included in the Windsor Place Condominium is set

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[16] Master Deed Exhibit C.
[17] *Id.*
[18] Master Deed at 2.

to equal the percentage rates allocated to each apartment on the Master Deed and rounded.

26. The land value of the Subject Property for tax year 2025 was set at $4,500 by the County Board.
27. Review of the PRFs indicate that the overall land value of the Windsor Place Condominium building as set by the County Board for tax year 2025 is $106,500.[19]
28. Applying the percent share of expenses for the Subject Property to the 2025 condominium land value, yields a total value for the Subject Property land of $4,045 rounded.[20]
29. The Commission finds that the presumption in favor of the County Board has been rebutted.
30. The Taxpayer stated that the Subject Property is one of the smallest apartments with only one bathroom but does not appear to have an equalized improvement value.
31. All real property, other than agricultural land and horticultural land, is valued at 100% of its actual value. [21]
32. A determination of actual value may be made by using professionally accepted mass appraisal methods.[22] The methods expressly stated in statute are the sales comparison approach, the income approach, and the cost approach.[23]
33. 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.[24]
34. When comparing physical characteristics of like properties, if the comparable property is inferior in some respect, the sale

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[19] The condominiums are listed herein by unit number:
1E $3,900 + 2E $4,100 + 3E $3,500 + 4E $3,500 + 5E $5,400 + 6E $4,100 + 7E $3,900 + 8E $5,600 + 9E $4,800 + 10E $5,400 + 11E $3,900 + 12E $5,600 + 1W $3,500 + 2W $5,200 + 3W $4,800 + 4W $3,900 + 5W $4,500 + 6W $4,300 + 7W $3,900 + 8W $4,100 + 9W $5,800 + 10W $4,800 + 11W $3,900 + 12W $4,100 = $106,500.

[20] $106,500 x .0380 = $4,047 rounded to $4,045.

[21] Title 350 Neb. Admin. Code ch 10, § 003.01A (10/2014).

[22] Neb. Rev. Stat. § 77-112 (Reissue 2018).

[23] *Id.*

[24] Neb. Rev. Stat. § 77-1371 (Reissue 2018).

price is adjusted upward, just as if it is superior, it will be adjusted downward.[25]

35. The Taxpayer's opinion of value was determined by a comparison of the Subject Property to the provided properties without the use of adjustments to any differing physical characteristics prior to analysis. The Taxpayer's method is not identified in statute and no evidence of its professional acceptance as an accepted mass appraisal method has been produced. Therefore, the Commission finds the Taxpayer's method does not constitute competent evidence and gives it little weight.
36. The Appraiser provided a packet of information for the Subject Property including the PRF. The information details the Subject Property's components of contributory value, the subsequent cost approach to value, sales from the Subject Property neighborhood, and the impact of the market sales data on the property's valuation using professionally accepted mass appraisal practices.
37. After reviewing all the PRFs provided for the condominium apartments, the Commission cannot find issue with the improvement value for the Subject Property as set by the County Board.
38. The Taxpayer has produced competent evidence that the County Board failed to faithfully perform its duties and to act on sufficient competent evidence to justify its actions.
39. The Taxpayer has 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 vacated.

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[25] International Association of Assessing Officers, *Property Assessment Valuation* 105 (3rd ed. 2010).

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 vacated and reversed.
2. The taxable value of the Subject Property for tax year 2025 is:

Land	$ 4,045
Improvements	$123,600
Total	$127,645

3. This Decision and Order, if no further action is taken, shall be certified to the Douglas County Treasurer and the Douglas 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 July 14, 2026.

SIGNED AND SEALED: July 14, 2026.

SEAL

Jackie S. Russell, Commissioner