BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

DODJI D. GBADOE APPELLANT, v. SARPY COUNTY BOARD OF EQUALIZATION, APPELLEE.	CASE NO: 25R 0576 DECISION AND ORDER AFFIRMING THE DECISION OF THE SARPY COUNTY BOARD OF EQUALIZATION

I. BACKGROUND

1. The Subject Property is an improved residential parcel in Sarpy County, parcel number 011603442.
2. The Sarpy County Assessor (the County Assessor) assessed the Subject Property at $508,815 for tax year 2025.
3. Dodji D. Gbadoe (the Taxpayer) protested this value to the Sarpy County Board of Equalization (the County Board).
4. The County Board determined that the taxable value of the Subject Property was $508,815 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 September 30, 2026, at the Tax Equalization and Review Commission Hearing Room, 500 S. 16th Street, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. Dodji Gbadoe was present at the hearing for the Taxpayer.
8. Sheila Carnes and Shane Grow (Appraisers) 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 two-story, single-family home built in 2023 with 2,440 square feet (SF) above grade, and a walkout basement area with 1,157 SF with no interior finish. There are 13 plumbing fixtures, one fireplace, and an attached garage with 796 SF. The overall quality rating is good (40), and the condition rating is average (30).
18. The Taxpayer argued that the Subject Property's valuation is arbitrary and unreasonable due to being disequalized with other properties in the market.
19. The Taxpayer provided two comparable properties for the Commission to analyze. The Taxpayer offered Multiple Listing Service details and the 2026 County Assessor website printouts for each property to demonstrate comparability to the Subject Property.
20. The Taxpayer did not provide the Property Record Files (PRFs) as produced by the County Assessor's office for either of the properties presented for equalization purposes. Without the details contained in the PRFs, the Commission is unable to determine the comparability of the costing data according to professionally accepted mass appraisal methods for tax year 2025.[16]
21. The Commission must look to the value of the Subject Property as of January 1 of each tax year.[17]

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[16] For this reason, the Order for Single Commissioner Hearing and Notice issued to the Taxpayer on August 14, 2026 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.*

[17] Neb. Rev. Stat §77-1301(Cum. Supp. 2022)

22. All real property, other than agricultural land and horticultural land, is valued at 100% of its actual value. [18]
23. A determination of actual value may be made by using professionally accepted mass appraisal methods.[19] The methods expressly stated in statute are the sales comparison approach, the income approach, and the cost approach.[20]
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.[21]
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.[22]
26. The Taxpayer provided a written argument to the Commission that states the property located at 10315 S 109th St. (109th St.) is most similar to the Subject Property and sold for $463,814 on 1/3/2025.
27. With the information provided about the 109th St. property, the Commission finds differences in data characteristics exist that would require valuation adjustments for comparability purposes. Those adjustments would include location, quality, plumbing fixtures, basement finish, garage SF, slab porch and porch with steps SF, and basement bar cabinetry.
28. The Taxpayer did not provide information to show how the differing locations between the Subject Property and 109th St. have similar market reactions when determining comparability and thus what type of adjustment would be necessary, if any.

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[18] Title 350 Neb. Admin. Code, ch.10 § 003.01A (10/2014).
[19] Neb. Rev. Stat. § 77-112 (Reissue 2018).
[20] *Id.*
[21] Neb. Rev. Stat. § 77-1371 (Reissue 2018).
[22] International Association of Assessing Officers, *Property Assessment Valuation* 105 (3rd ed. 2010)

29. The Taxpayer did not provide information to show that any Subject Property's data characteristics determining value are arbitrary or unreasonable.
30. The assessed value for real property may be different from year to year according to the circumstances.[23] For this reason, a prior year's assessment is not relevant to the subsequent year's valuation.[24]
31. 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.[25]
32. The Taxpayer has not provided information to show that the assessment practices of the Assessor's office are not consistently applied to property located within the same market area.
33. 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.
34. 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:

[23] *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).
[24] *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).
[25] International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property 1 (rev.* 2025)

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	$ 76,000
Improvements	$432,815
Total	$508,815

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



Jackie S. Russell, Commissioner