BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

ROGER & ELDENNA SCHWISOW REVOCABLE TRUST APPELLANT, v. LANCASTER COUNTY BOARD OF EQUALIZATION, APPELLEE.	CASE NOS: 25R 0798, 25R 0799, 25R 0800, 25R 0801, 25R 0802, 25R 0803, 25R 0804, 25R 0805, 25R 0806, 25R 0807, 25R 0808, 25R 0809 25R 0810, 25R 0812, 25R 0813, 25R 0814, 25R 0815 DECISION AND ORDER AFFIRMING THE DECISIONS OF THE LANCASTER COUNTY BOARD OF EQUALIZATION

I. BACKGROUND

1. The Subject Properties consists of vacant residential land parcels in Lancaster County.
2. The Lancaster County Assessor (the County Assessor) assessed the Subject Properties for tax year 2025 as follows:

Case No.	PID	Description	Assessed Value
25R 0798	18-29-409-001-000	Northbank Preserve 7th Add Blk 1 Lot 1	$110,400
25R 0799	18-29-409-002-000	Northbank Preserve 7th Add Blk 1 Lot 2	$110,400
25R 0800	18-29-409-003-000	Northbank Preserve 7th Add Blk 1 Lot 3	$110,400
25R 0801	18-29-409-004-000	Northbank Preserve 7th Add Blk 1 Lot 4	$110,400
25R 0802	18-29-409-005-000	Northbank Preserve 7th Add Blk 1 Lot 5	$124,800
25R 0803	18-29-409-006-000	Northbank Preserve 7th Add Blk 1 Lot 6	$80,000
25R 0804	18-29-410-005-000	Northbank Preserve 7th Add Blk 2 Lot 5	$80,000
25R 0805	18-29-410-006-000	Northbank Preserve 7th Add Blk 2 Lot 5	$80,000

25R 0806	18-29-410-007-000	Northbank Preserve 7th Add Blk 2 Lot 7	$80,000
25R 0807	18-29-410-008-000	Northbank Preserve 7th Add Blk 2 Lot 8	$80,000
25R 0808	18-29-411-003-000	Northbank Preserve 7th Add Blk 3 Lot 3	$80,000
25R 0809	18-29-411-005-000	Northbank Preserve 7th Add Blk 3 Lot 5	$80,000
25R 0810	18-29-411-006-000	Northbank Preserve 7th Add Blk 3 Lot 6	$80,000
25R 0812	18-29-414-001-000	Northbank Preserve 7th Add Blk 6 Lot 1	$96,000
25R 0813	18-29-414-003-000	Northbank Preserve 7th Add Blk 6 Lot 3	$96,000
25R 0814	18-29-414-004-000	Northbank Preserve 7th Add Blk 6 Lot 4	$96,000
25R 0815	18-29-414-005-000	Northbank Preserve 7th Add Blk 6 Lot 5	$96,000

3. Roger & Eldenna Schwisow Revocable Trust (the Taxpayer) protested these values to the Lancaster County Board of Equalization (the County Board).
4. The County Board determined that the taxable value of the Subject Properties for tax year 2025 were as follows:

Case No.	PID	Description	Taxable Value
25R 0798	18-29-409-001-000	Northbank Preserve 7th Add Blk 1 Lot 1	$102,000
25R 0799	18-29-409-002-000	Northbank Preserve 7th Add Blk 1 Lot 2	$102,000
25R 0800	18-29-409-003-000	Northbank Preserve 7th Add Blk 1 Lot 3	$102,000
25R 0801	18-29-409-004-000	Northbank Preserve 7th Add Blk 1 Lot 4	$102,000
25R 0802	18-29-409-005-000	Northbank Preserve 7th Add Blk 1 Lot 5	$117,000
25R 0803	18-29-409-006-000	Northbank Preserve 7th Add Blk 1 Lot 6	$75,000
25R 0804	18-29-410-005-000	Northbank Preserve 7th Add Blk 2 Lot 5	$75,000
25R 0805	18-29-410-006-000	Northbank Preserve 7th Add Blk 2 Lot 5	$75,000
25R 0806	18-29-410-007-000	Northbank Preserve 7th Add Blk 2 Lot 7	$75,000
25R 0807	18-29-410-008-000	Northbank Preserve 7th Add Blk 2 Lot 8	$75,000
25R 0808	18-29-411-003-000	Northbank Preserve 7th Add Blk 3 Lot 3	$75,000
25R 0809	18-29-411-005-000	Northbank Preserve 7th Add Blk 3 Lot 5	$75,000
25R 0810	18-29-411-006-000	Northbank Preserve 7th Add Blk 3 Lot 6	$75,000
25R 0812	18-29-414-001-000	Northbank Preserve 7th Add Blk 6 Lot 1	$90,000
25R 0813	18-29-414-003-000	Northbank Preserve 7th Add Blk 6 Lot 3	$90,000
25R 0814	18-29-414-004-000	Northbank Preserve 7th Add Blk 6 Lot 4	$90,000
25R 0815	18-29-414-005-000	Northbank Preserve 7th Add Blk 6 Lot 5	$90,000

5. The Taxpayer appealed the determinations of the County Board to the Tax Equalization and Review Commission (the Commission).

6. A Single Commissioner hearing was held on September 22, 2026, at the Tax Equalization and Review Commission Hearing Room, 500 S. 16th Street, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. Roger H. Schwisow was present at the hearing for the Taxpayer.
8. Jared Patterson and Braeden Zinsmaster (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]

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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.

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]
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]

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[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)).
[12] Neb. Rev. Stat. § 77-5016(8) (Reissue 2018).
[13] *Id.*

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 Properties consist of 17 vacant parcels for the development of single-family homes in Lincoln, NE.
18. The Taxpayer argued that the Subject Properties' assessed values were arbitrary and unreasonable based on the marketed price of a lot.
19. The marketed prices of the single-family home lots range from $67,000 to $78,000.
20. While the Commission gives consideration to the marketed sales prices of the available lots, the Commission must look to the value of the Subject Properties as of January 1 of each tax year.[16]
21. The Taxpayer stated that a Form 191 for a special valuation method for setting vacant or unimproved lot value was not submitted for tax year 2025.
22. Therefore, all real property, other than agricultural land and horticultural land, is valued at 100% of its actual value. [17]
23. A determination of actual value may be made by using professionally accepted mass appraisal methods.[18] The methods

[14] Neb. Rev. Stat. § 77-5016(6) (Reissue 2018).
[15] Neb. Rev. Stat. § 77-5018(1) (Cum. Supp. 2024).
[16] Neb. Rev. Stat §77-1301(Cum. Supp. 2022)
[17] Title 350 Neb. Admin. Code, ch.10 § 003.01A (10/2014).
[18] Neb. Rev. Stat. § 77-112 (Reissue 2018).

expressly stated in statute are the sales comparison approach, the income approach, and the cost approach.[19]

24. The Appraiser stated that the methodology used for setting the 2025 land values for each parcel was based on a revaluation conducted of the Subject Properties' neighborhood using professionally accepted mass appraisal land valuation methods of abstraction and allocation.
25. The Appraiser provided the sales used in the analysis for the Commission to review. The analysis also showed consideration for the different land variations of the lots and their effect on value, such as interior lot, walkout lot, lots that back to a greenspace, etc.
26. The Appraiser submitted documents that stated the County Board's actions for the value reductions on each parcel took into consideration sales dated from 11/2024 through 6/2025.
27. 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.
28. The Taxpayer has not adduced clear and convincing evidence that the determinations of the County Board are arbitrary or unreasonable and the decisions of the County Board should be affirmed.

IV. ORDER

IT IS ORDERED THAT:

1. The decisions of the County Board of Equalization determining the taxable value of the Subject Properties for tax year 2025 are affirmed.
2. The taxable value of the Subject Properties for tax year 2025 is as follows:

[19] *Id.*

Case No.	PID	Description	Taxable Value
25R 0798	18-29-409-001-000	Northbank Preserve 7th Add Blk 1 Lot 1	$102,000
25R 0799	18-29-409-002-000	Northbank Preserve 7th Add Blk 1 Lot 2	$102,000
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25R 0815	18-29-414-005-000	Northbank Preserve 7th Add Blk 6 Lot 5	$90,000

3. This Decision and Order, if no further action is taken, shall be certified to the Lancaster County Treasurer and the Lancaster 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 October 28, 2026.

SIGNED AND SEALED: October 28, 2026.

SEAL



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Jackie S. Russell, Commissioner