

**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW  
COMMISSION**

JOHN C. JEFFERS  
APPELLANT,

v.

LANCASTER COUNTY  
BOARD OF EQUALIZATION,  
APPELLEE.

CASE NO: 25R 0835

DECISION AND ORDER  
REVERSING THE DECISION  
OF THE LANCASTER  
COUNTY BOARD OF  
EQUALIZATION

**I. BACKGROUND**

1. The Subject Property is an improved residential parcel in Lancaster County, parcel number 16-17-307-001-000.
2. The Lancaster County Assessor (the County Assessor) assessed the Subject Property at \$314,100 for tax year 2025.
3. John C Jeffers (the Taxpayer) protested this value to the Lancaster County Board of Equalization (the County Board).
4. The County Board determined that the taxable value of the Subject Property was \$314,100 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 February 26, 2026, at the Tax Equalization and Review Commission Hearing Room, Nebraska State Office Building, Lincoln, Nebraska, before Commissioner James D. Kuhn.
7. John Jeffers was present at the hearing for the Taxpayer.
8. Colin Emmons (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.<sup>1</sup>
10. The Commission's review of a determination of the County Board of Equalization is de novo.<sup>2</sup>
11. When the Commission considers an appeal of a decision of a county board of equalization, there are two burdens of proof.<sup>3</sup>
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.<sup>4</sup> 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.<sup>5</sup>
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.<sup>6</sup> The burden of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board.<sup>7</sup>

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<sup>1</sup> Neb. Rev. Stat. § 77-1301(1) (Cum. Supp. 2024).

<sup>2</sup> 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).

<sup>3</sup> *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)).

<sup>4</sup> *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).

<sup>5</sup> *Pinnacle Enters.*, 320 Neb. at 309, 27 N.W.3d at 6.

<sup>6</sup> *Id.* See also *Brenner*, 276 Neb. at 283-84, 753 N.W.2d at 811.

<sup>7</sup> *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.<sup>8</sup> Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.<sup>9</sup>
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.<sup>10</sup> 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.<sup>11</sup>
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.<sup>12</sup> The Commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal.<sup>13</sup> 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.<sup>14</sup> The Commission's Decision and Order shall include findings of fact and conclusions of law.<sup>15</sup>

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<sup>8</sup> Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

<sup>9</sup> *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).

<sup>10</sup> 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).

<sup>11</sup> *Wheatland Indus., LLC v. Perkins Cty. Bd. of Equalization*, 304 Neb. 638, 935 N.W.2d 764 (2019) (quoting *Botdorf v. Clay Cty. Bd. of Equal.*, 7 Neb. App. 162, 168, 580 N.W.2d 561, 566 (1998)).

<sup>12</sup> Neb. Rev. Stat. § 77-5016(8) (Reissue 2018).

<sup>13</sup> *Id.*

<sup>14</sup> Neb. Rev. Stat. § 77-5016(6) (Reissue 2018).

<sup>15</sup> Neb. Rev. Stat. § 77-5018(1) (Cum. Supp. 2024).

### III. FINDINGS OF FACT & CONCLUSIONS OF LAW

17. The Taxpayer brought this appeal alleging the Subject property is over assessed.
18. At the hearing, the Taxpayer presented an appraisal performed by Mr. Troy Topolski of Wilson Appraisal Company. The effective date of the appraisal is January 1, 2026.
19. “When an independent appraiser using professionally approved methods of mass appraisal certifies that an appraisal was performed according to professional standards, the appraisal is considered competent evidence under Nebraska law.”<sup>16</sup>
20. In the appraisal report, Mr. Topolski performed a sales comparison analysis and certified the appraisal was performed according to professional standards.
21. The Taxpayer provided competent evidence to rebut the presumption that the County Board faithfully performed its official duties in making an assessment and acted upon sufficient competent evidence to justify its action. The only question remaining is whether the Taxpayer has provided clear and convincing evidence that the decision of the County Board was arbitrary or unreasonable.
22. Mr. Topolski compared the Subject Property to five homes (Taxpayer’s Comparables) within one mile of the Subject Property, making adjustments for the differences in quality, condition, and features.
23. The Subject Property is a 1,532-square-foot, “split-foyer” style single-family home with three bedrooms, two bathrooms, a quality rating of “Average” and a condition rating of “Average.”
24. Taxpayer’s Comparable 1 is a multi-level home and Taxpayer’s Comparables 2 through 5 are split foyer style homes.

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<sup>16</sup> *Lincoln Cty. Bd. of Equalization v. W. Tabor Ranch Apartments, LLC*, 314 Neb. 582, 595, 991 N.W.2d 889 (2023) (citing *JQH La Vista Conf. Ctr. v. Sarpy Cty. Bd. of Equal.*, 285 Neb. 120, 825 N.W.2d 447 (2013)); then citing *Cain v. Custer Cty. Bd. of Equalization*, 298 Neb. 834, 906 N.W.2d 285 (2018) (citing *JQH La Vista Conf. Ctr.*, 285 Neb. 120, 825 N.W.2d 447.).

25. The Subject Property and all five of Taxpayer's Comparables have three bedrooms, two bathrooms, a two-car garage, central forced-air heating and air conditioning systems, "Average" functional utility, and other features in common.
26. All five of Taxpayer's Comparables are also similar in size, quality, and condition as the Subject Property with adjustments made for the differences.
27. Mr. Topolski noted that Taxpayer's Comparable 2 was given the most weight as it is the most similar to the Subject Property.
28. Taxpayer's Comparable 2, in addition to the similarities noted above, also has a similar lot size, kitchen space, bathroom spaces, and flooring to the Subject Property. The residence on Taxpayer's Comparable 2 is 1,450 square feet overall, and has a 780-square-foot basement with 600 square feet of that being finished. This is similar to the Subject Property's 1,508 overall square feet and 847-square-foot basement with 700 square feet being finished.
29. Taxpayer's Comparable 2 sold on October 13, 2025, for a price of 281,500, or 194.14 per square foot.
30. Mr. Topolski used the Taxpayer's Comparables to bracket the value for the Subject Property, giving the most weight to Taxpayer's Comparable 2, and arrived at a final value of \$290,000 for the Subject Property.
31. The Appraiser presented the property record files (PRF) for the Subject Property and three additional properties (County Comparables), a printed explanation of the County Assessor's residential valuation methodology, and a Comparable Sales Report comparing the Subject Property to the County Comparables.
32. County Comparables 1 and 3 are one-story, single-family homes rather than split foyer or multi-level homes. As such, they are not sufficiently comparable to the Subject Property to render an accurate opinion of value.

33. County Comparable 2 does appear to be comparable to the Subject Property based on the PRF.
34. Although “a single sale may in some instances provide evidence of market value” and County Comparable 2 is not “excluded merely because it is a single sale[.]”<sup>17</sup> the Commission finds the Taxpayer’s Comparables in Mr. Topolski’s appraisal report clearly and convincingly show the decision of the County Board is arbitrary or unreasonable.
35. 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.
36. 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.

**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:

Total	\$290,000
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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.

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<sup>17</sup> *Firethorn Inv. v. Lancaster County Bd. of Equalization*, 261 Neb. 231, 240, 622 N.W.2d 605, 611 (2001) (citations omitted).

6. This Decision and Order shall only be applicable to tax year 2025.
7. This Decision and Order is effective on May 13, 2026.

**SIGNED AND SEALED: May 13, 2026.**

*SEAL*



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James D. Kuhn, Commissioner