BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

LAURENCE HOULTON APPELLANT, v. DOUGLAS COUNTY BOARD OF EQUALIZATION, APPELLEE.	CASE NO: 25R 0910 DECISION AND ORDER AFFIRMING 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 0905560000.
2. The Douglas County Assessor (the County Assessor) assessed the Subject Property at $203,800 for tax year 2025.
3. Laurence Houlton (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 $175,000 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 9, 2026, at the Tax Equalization and Review Commission Hearing Room, 500 S. 16th Street, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. Larry Houlton was 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 a one-and-a-half story, single-family home built in 1900 with 1,372 square feet (SF) above grade, and basement area of 864 SF of which there is no basement finish. There are two full baths and a detached garage with 576 SF. The quality and condition ratings are average.
18. The Taxpayer argued that the Subject Property's valuation was disproportionate to the adjacent neighborhood's one-and-one-half story homes.
19. The Taxpayer provided several land and improvement comparable properties' Property Record Files (PRFs) for the Commission to analyze. While the improvements on these properties are comparable to those on the Subject Property, the Taxpayer has failed to demonstrate how the comparison of properties located within a different neighborhood designation by the Assessor's office, compares to the Subject Property's neighborhood. The PRFs indicate a difference of 0.1268 or 12.68% attributable to market conditions between the two different neighborhoods according to the neighborhood adjustment factor located on page 7 of 10 on each PRF. Therefore, the Commission gives this claim little weight.
20. The Taxpayer argued that the Subject Property's valuation was inflated due to the results of an assessment-to-sales ratio analysis for one-and-one-half story style homes in the Subject Property's neighborhood.
21. The Taxpayer provided a document titled "Creightons 1st Sales Data" of the qualifying sales from the sales file, which matched the sales located in the Appraiser's provided valid sales list.
22. The document showed the overall assessment-to-sales ratio to be 96.26% for all residential property in the Subject Property's neighborhood.

23. The Taxpayer then arrayed the analysis by style of home to show that the one-and-one-half story style homes have a ratio of 105.98%.
24. The Commission must look to the value of the Subject Property as of January 1 of each tax year.[16]
25. All real property, other than agricultural land and horticultural land, is valued at 100% of its actual value. [17]
26. A determination of actual value may be made by using professionally accepted mass appraisal methods.[18] The methods expressly stated in statute are the sales comparison approach, the income approach, and the cost approach.[19]
27. "A primary tool for measuring the ratio of assessment to actual value is the assessment-to-sales ratio. This ratio is calculated by dividing a parcel of property's assessed value by the sales price of that parcel of property."[20]
28. "[U]sing this ratio and using the median as the indicator of central tendency for a class or subclass of property, the median assessment-to-sales ratio would need to fall between 92 and 100 percent to be within the acceptable range."[21]
29. Such studies may also be used by assessing officials in establishing assessed valuations.[22]
30. The Appraiser stated that the methodology of the Assessor's office is to use the sales data without breaking it out in style subclasses to determine compliance of valuations using the assessment-to-sales ratio analysis.
31. The Taxpayer has not demonstrated that the Subject Property is over assessed simply by showing that one-and-one-half story

[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).
[19] *Id.*
[20] *County of Douglas v. Nebraska Tax Equal. & Rev. Comm'n*, 296 Neb. 501, 509, 894 N.W.2d 308, 314 (2017) (citing 442 Neb. Admin. Code, ch. 9, § 002.02 (2011)).
[21] *County of Douglas v. Nebraska Tax Equal. & Rev. Comm'n*, 296 Neb. 501, 509, 894 N.W.2d 308, 314 (2017).
[22] Neb. Rev. Stat. §77-1327(3) (Reissue 2018).

homes have a median assessment-to-sales ratio of 105.98% in the Subject Property's neighborhood.

32. The Taxpayer provided an excel labeled "Dwight Lymans Sales Data" (Dwight Lymans) to show the sales and assessment-to-sales ratio analysis of the sales study period for the adjacent neighborhood.
33. The Taxpayer stated that Dwight Lymans did not receive a valuation change for tax year 2025 and showed that the assessment-to-sales ratio for the entire neighborhood was 84.58%.
34. Comparing the overall ratio of each neighborhood would indicate that Dwight Lymans is not compliant with a ratio of 84.58%, which is approximately 7.42% below the acceptable range of 92-100%[23] and 11.68% below the Subject Property's neighborhood median.
35. The Taxpayer has shown that the assessment of the Subject Property, prior to County Board action at the protest, was not equalized with other properties in the county.
36. The County Board actions indicate that the Subject Property received a reduction in value from $203,800 to $175,000 for tax year 2025. A total reduction of $28,800 or 14%.[24]
37. The Taxpayer has not offered information showing the actual value of the Subject Property to allow the Commission to determine equalization relief for the Subject Property.
38. However, the information regarding the over assessment of one-and-one-half story homes in the Subject Property's neighborhood by 5.98%, the under assessment of approximately 7.42% potential for the adjacent neighborhood, and the approximately 20% difference between the level of overassessment and underassessment displayed shows that the action of the County Board was neither unreasonable or arbitrary.

[23] Neb. Rev. Stat. § 77-5023 (2(c)) (Reissue 2018).
[24] ($203,800-$175,000)/$203,800 = .1413

39. 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.
40. 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	$ 6,700
Improvements	$168,300
Total	$175,000

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 October 27, 2026.

SIGNED AND SEALED: October 27, 2026.

SEAL



Jackie S. Russell, Commissioner