

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

MATTHEW D ROQUE
APPELLANT,

CASE NO: 25R 1016

v.

LANCASTER COUNTY
BOARD OF EQUALIZATION,
APPELLEE.

DECISION AND ORDER
AFFIRMING 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 16-31-107-001-000.
2. The Lancaster County Assessor (the County Assessor) assessed the Subject Property at \$570,500 for tax year 2025.
3. Matthew D Roque (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 \$570,500 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 August 10, 2026, at the Tax Equalization and Review Commission Hearing Room, 500 S. 16th Street, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. Matthew Roque was present at the hearing for the Taxpayer.
8. Tim Johns 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 from 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

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

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 2021 with 2,848 square feet (SF) above grade, and walkout basement area of 1,336 SF of which 1,000 SF is fully finished. There are 15 plumbing fixtures and a built-in garage with 460 SF. The overall quality rating is 3 (average), and the condition/desirability/utility (CDU) rating is 4 (typical).
18. The Taxpayer argued that the Subject Property's value increase in one year was arbitrary and unreasonable.
19. The Taxpayer provided two self-conducted analyses to support the requested value of \$550,000.
20. The first analysis was a comparable sales analysis of six properties using the information provided on Exhibits A and B.
21. The Taxpayer did not provide all the Property Record Files (PRFs) for the properties presented within the Exhibits. Accordingly, the Commission cannot see the basis for the determination of assessed value for all the properties presented by the Taxpayer or compare their characteristics to the characteristics of the Subject Property. The Commission is unable to determine the contribution of the different characteristics of all of the properties presented by the Taxpayer to the Subject Property.¹⁶
22. The Taxpayer provided the PRF for 7807 Katrina Ln (Katrina Property). The Taxpayer stated that the Katrina Property is most comparable to the Subject Property and had a recent sales price of \$516,000 in August 2024.

¹⁶ For this reason, the Order for Single Commissioner Hearing and Notice issued to the Taxpayer on June 25, 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.*

23. The PRFs for the Subject Property and the Katrina Property show that the year built, quality of construction, square footage, basement style, basement square footage and basement finished areas, as well as plumbing fixtures, garage square footage, and land site would require adjustments to the comparable property's value according to professionally accepted mass appraisal methods.
24. Further, the neighborhood codes are also different showing that the County's valuation model for each property could have different influences and component pricing which would also impact valuations between the two properties.
25. Comparable properties share similar use (residential, commercial/industrial, or agricultural), physical characteristics (style, size, finish, condition, etc.), and location.¹⁷
26. "A sales comparison adjustment is made to account (in dollars or a percentage) for a specific difference between the subject property and a comparable property. As the comparable is made more like the subject, its price is brought closer to the subject's unknown value."¹⁸
27. The Taxpayer has not presented information to show that after all adjustments to the differing characteristics of the Subject Property compared to the Katrina Property, that the 2025 valuation of the Subject Property is arbitrary or unreasonable.
28. The Taxpayer's second analysis was utilizing a sales-to-assessment ratio study of the same six properties, to allege that the Subject Property is over assessed by four percent.
29. The Taxpayer's opinion of value was determined by dividing the sales price of each property presented by their respective 2025 valuation. The resulting ratio values for each property were then used to derive the median ratio value from the data set. The Taxpayer then divided the Subject Property's value by the median ratio of 1.04, resulting in the requested \$550,000.

¹⁷ *Property Assessment Valuation*, at 169-79 (3rd ed. 2010).

¹⁸ Appraisal Institute, *Appraising Residential Properties* 334 (4th ed. 2007)

30. The Taxpayer's method described above 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 it does not constitute competent evidence and gives it little weight.
31. The Commission must look to the value of the Subject Property as of January 1 of each tax year.¹⁹
32. All real property, other than agricultural land and horticultural land, is valued at 100% of its actual value.²⁰
33. The assessed value for real property may be different from year to year according to the circumstances.²¹ For this reason, a prior year's assessment is not relevant to the subsequent year's valuation.²² Similarly, prior assessments of other properties are not relevant to the subsequent assessment.²³
34. A determination of actual value may be made by using professionally accepted mass appraisal methods.²⁴ The methods expressly stated in statute are the sales comparison approach, the income approach, and the cost approach.²⁵
35. Moreover, "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."²⁶
36. "[U]sing this ratio and using the median as the indicator of central tendency for a class or subclass of property, the median

¹⁹ Neb. Rev. Stat §77-1301(Cum. Supp. 2022)

²⁰ Title 350 Neb. Admin. Code, ch.10 § 003.01A (10/2014).

²¹ *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).

²² *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).

²³ *Kohl's Dep't Stores v. Douglas Cty. Bd. of Equal.*, 10 Neb. App. 809, 814-15, 638 N.W.2d 877, 881 (2002).

²⁴ Neb. Rev. Stat. § 77-112 (Reissue 2018).

²⁵ *Id.*

²⁶ *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)).

assessment-to-sales ratio would need to fall between 92 and 100 percent to be within the acceptable range.”²⁷

37. Such studies may also be used by assessing officials in establishing assessed valuations.²⁸
38. The Appraiser provided a Comparable Sales Report to support the Subject Property valuation with recently sold properties along with their PRFs. These documents detailed the components of comparability and adjustments to the sale prices based on professionally accepted mass appraisal methods to support the Subject Property valuation.
39. 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.
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	\$106,200
<u>Improvements</u>	<u>\$464,300</u>
Total	\$570,500

²⁷ *County of Douglas v. Nebraska Tax Equal. & Rev. Comm’n*, 296 Neb. 501, 509, 894 N.W.2d 308, 314 (2017).

²⁸ Neb. Rev. Stat. §77-1327(3) (Reissue 2018).

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 15, 2026.

SIGNED AND SEALED: October 15, 2026.

SEAL



Jackie S. Russell, Commissioner