

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	96	COV :	47.37	95% Median C.I. :	79.42 to 109.70
Total Sales Price :	1,911,060	Wgt. Mean :	110	STD :	47.99	95% Wgt. Mean C.I. :	76.92 to 142.58
Total Adj. Sales Price :	1,911,060	Mean :	101	Avg. Abs. Dev :	26.31	95% Mean C.I. :	76.62 to 125.98
Total Assessed Value :	2,097,378						
Avg. Adj. Sales Price :	112,415	COD :	27.41	MAX Sales Ratio :	262.03		
Avg. Assessed Value :	123,375	PRD :	92.30	MIN Sales Ratio :	41.55		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013	5	95.97	96.04	95.10	03.71	100.99	89.45	102.77	N/A	67,900	64,571
01/01/2014 To 03/31/2014	3	103.45	103.59	99.53	13.75	104.08	82.32	124.99	N/A	358,353	356,683
04/01/2014 To 06/30/2014	2	74.69	74.69	78.45	23.52	95.21	57.12	92.26	N/A	57,250	44,913
07/01/2014 To 09/30/2014											
10/01/2014 To 12/31/2014	1	138.69	138.69	138.69		100.00	138.69	138.69	N/A	27,000	37,447
01/01/2015 To 03/31/2015	1	41.55	41.55	41.56		99.98	41.55	41.55	N/A	25,000	10,389
04/01/2015 To 06/30/2015	2	66.51	66.51	57.75	19.41	115.17	53.60	79.42	N/A	56,000	32,341
07/01/2015 To 09/30/2015											
10/01/2015 To 12/31/2015	3	109.70	156.19	230.33	50.19	67.81	96.84	262.03	N/A	72,667	167,376
01/01/2016 To 03/31/2016											
04/01/2016 To 06/30/2016											
07/01/2016 To 09/30/2016											
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	10	94.87	94.03	96.97	11.65	96.97	57.12	124.99	82.32 to 103.45	152,906	148,273
10/01/2014 To 09/30/2015	4	66.51	78.32	68.61	46.22	114.15	41.55	138.69	N/A	41,000	28,130
10/01/2015 To 09/30/2016	3	109.70	156.19	230.33	50.19	67.81	96.84	262.03	N/A	72,667	167,376
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	6	97.86	99.81	98.42	23.06	101.41	57.12	138.69	57.12 to 138.69	202,760	199,554
01/01/2015 To 12/31/2015	6	88.13	107.19	162.59	55.60	65.93	41.55	262.03	41.55 to 262.03	59,167	96,200

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VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	7	89.45	83.00	93.33	16.84	88.93	53.60	103.45	53.60 to 103.45	186,929	174,460
05	1	262.03	262.03	262.03		100.00	262.03	262.03	N/A	175,000	458,558
10	1	124.99	124.99	124.99		100.00	124.99	124.99	N/A	37,560	46,948
15	3	98.23	95.78	96.90	10.27	98.84	79.42	109.70	N/A	41,667	40,375
20	1	96.84	96.84	96.84		100.00	96.84	96.84	N/A	28,000	27,115
25	2	68.76	68.76	77.83	39.57	88.35	41.55	95.97	N/A	37,500	29,188
30	2	116.23	116.23	101.26	19.32	114.78	93.77	138.69	N/A	81,000	82,020

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	17	95.97	101.30	109.75	27.41	92.30	41.55	262.03	79.42 to 109.70	112,415	123,375
04											

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SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	6	99.81	94.83	94.62	22.27	100.22	41.55	138.69	41.55 to 138.69	21,333	20,186
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	17	95.97	101.30	109.75	27.41	92.30	41.55	262.03	79.42 to 109.70	112,415	123,375
Greater Than 15,000	17	95.97	101.30	109.75	27.41	92.30	41.55	262.03	79.42 to 109.70	112,415	123,375
Greater Than 30,000	11	93.77	104.84	110.84	30.04	94.59	53.60	262.03	57.12 to 124.99	162,096	179,660
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	6	99.81	94.83	94.62	22.27	100.22	41.55	138.69	41.55 to 138.69	21,333	20,186
30,000 TO 59,999	4	92.71	91.88	90.60	20.06	101.41	57.12	124.99	N/A	45,015	40,782
60,000 TO 99,999	3	92.26	81.36	80.19	16.13	101.46	53.60	98.23	N/A	85,167	68,294
100,000 TO 149,999	1	93.77	93.77	93.77		100.00	93.77	93.77	N/A	135,000	126,592
150,000 TO 249,999	2	172.18	172.18	158.56	52.19	108.59	82.32	262.03	N/A	206,250	327,030
250,000 TO 499,999											
500,000 TO 999,999	1	103.45	103.45	103.45		100.00	103.45	103.45	N/A	800,000	827,600
1,000,000 +											

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
300	4	93.02	91.65	89.25	04.69	102.69	82.32	98.23	N/A	133,500	119,147
350	2	76.98	76.98	72.35	25.80	106.40	57.12	96.84	N/A	36,500	26,410
353	2	106.24	106.24	106.24	03.27	100.00	102.77	109.70	N/A	15,000	15,936
381	1	41.55	41.55	41.56		99.98	41.55	41.55	N/A	25,000	10,389
386	1	53.60	53.60	53.60		100.00	53.60	53.60	N/A	94,000	50,387
406	2	87.70	87.70	91.59	09.44	95.75	79.42	95.97	N/A	34,000	31,141
421	1	103.45	103.45	103.45		100.00	103.45	103.45	N/A	800,000	827,600
442	2	131.84	131.84	130.72	05.20	100.86	124.99	138.69	N/A	32,280	42,198
470	1	89.45	89.45	89.45		100.00	89.45	89.45	N/A	47,500	42,487
472	1	262.03	262.03	262.03		100.00	262.03	262.03	N/A	175,000	458,558

**SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE**

Strata Heading	Strata	Change Value	Change Type	Percent Change
ALL		Total	Increase	26%

What IF

**From:** Sorensen, Ruth  
**Sent:** Thursday, April 13, 2017 11:27 AM  
**To:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>  
**Cc:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>; Salmon, Nancy <[nancy.salmon@nebraska.gov](mailto:nancy.salmon@nebraska.gov)>  
**Subject:** RE: Antelope Commercial

Commissioner Keetle –

Attached is the requested what-if for Antelope County.

Please let me know if you have any questions.

**Ruth A. Sorensen**

PROPERTY TAX ADMINISTRATOR  
PROPERTY ASSESSMENT DIVISION

**Nebraska Department of Revenue**

PO Box 98919  
301 Centennial Mall South  
Lincoln, Nebraska 68509  
PHONE 402-471-5962 / FAX 402-471-5993  
[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)

[revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)

**From:** Keetle, Steve  
**Sent:** Thursday, April 13, 2017 10:36 AM  
**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Subject:** Antelope Commercial

Ms. Sorensen:

Please provide a What-If statistic adjusting the Commercial class of real property to take the assessed-to-sales ratio from 76.17 to 96%.

Thank You,  
Steven A. Keetle,  
Commissioner  
Tax Equalization and Review Commission  
[Steve.keetle@nebraska.gov](mailto:Steve.keetle@nebraska.gov)  
Phone: (402) 471-2842