

PAD 2017 R&O Statistics 2017 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	124	COV :	119.88	95% Median C.I. :	97.18 to 887.07
Total Sales Price :	1,214,494	Wgt. Mean :	160	STD :	271.02	95% Wgt. Mean C.I. :	20.55 to 299.88
Total Adj. Sales Price :	1,214,494	Mean :	226	Avg. Abs. Dev :	119.88	95% Mean C.I. :	-.54 to 452.68
Total Assessed Value :	1,945,830						
Avg. Adj. Sales Price :	151,812	COD :	96.65	MAX Sales Ratio :	887.07		
Avg. Assessed Value :	243,229	PRD :	141.10	MIN Sales Ratio :	97.18		

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											
01/01/2014 To 03/31/2014											
04/01/2014 To 06/30/2014											
07/01/2014 To 09/30/2014	1	240.31	240.31	240.31		100.00	240.31	240.31	N/A	29,744	71,478
10/01/2014 To 12/31/2014	3	125.36	120.09	108.89	07.24	110.29	103.84	131.06	N/A	243,750	265,425
01/01/2015 To 03/31/2015	2	494.07	494.07	471.50	79.55	104.79	101.06	887.07	N/A	82,750	390,168
04/01/2015 To 06/30/2015	1	97.18	97.18	97.18		100.00	97.18	97.18	N/A	218,000	211,858
07/01/2015 To 09/30/2015											
10/01/2015 To 12/31/2015											
01/01/2016 To 03/31/2016											
04/01/2016 To 06/30/2016	1	122.69	122.69	122.69		100.00	122.69	122.69	N/A	70,000	85,882
07/01/2016 To 09/30/2016											
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	1	240.31	240.31	240.31		100.00	240.31	240.31	N/A	29,744	71,478
10/01/2014 To 09/30/2015	6	114.60	240.93	160.44	122.37	150.17	97.18	887.07	97.18 to 887.07	185,792	298,078
10/01/2015 To 09/30/2016	1	122.69	122.69	122.69		100.00	122.69	122.69	N/A	70,000	85,882
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	4	128.21	150.14	114.03	27.72	131.67	103.84	240.31	N/A	190,249	216,939
01/01/2015 To 12/31/2015	3	101.06	361.77	258.72	260.54	139.83	97.18	887.07	N/A	127,833	330,731

PAD 2017 R&O Statistics 2017 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	124	COV :	119.88	95% Median C.I. :	97.18 to 887.07
Total Sales Price :	1,214,494	Wgt. Mean :	160	STD :	271.02	95% Wgt. Mean C.I. :	20.55 to 299.88
Total Adj. Sales Price :	1,214,494	Mean :	226	Avg. Abs. Dev :	119.88	95% Mean C.I. :	-.54 to 452.68
Total Assessed Value :	1,945,830						
Avg. Adj. Sales Price :	151,812	COD :	96.65	MAX Sales Ratio :	887.07		
Avg. Assessed Value :	243,229	PRD :	141.10	MIN Sales Ratio :	97.18		

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
05	8	124.03	226.07	160.22	96.65	141.10	97.18	887.07	97.18 to 887.07	151,812	243,229

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	8	124.03	226.07	160.22	96.65	141.10	97.18	887.07	97.18 to 887.07	151,812	243,229
04											

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	124	COV :	119.88	95% Median C.I. :	97.18 to 887.07
Total Sales Price :	1,214,494	Wgt. Mean :	160	STD :	271.02	95% Wgt. Mean C.I. :	20.55 to 299.88
Total Adj. Sales Price :	1,214,494	Mean :	226	Avg. Abs. Dev :	119.88	95% Mean C.I. :	-.54 to 452.68
Total Assessed Value :	1,945,830						
Avg. Adj. Sales Price :	151,812	COD :	96.65	MAX Sales Ratio :	887.07		
Avg. Assessed Value :	243,229	PRD :	141.10	MIN Sales Ratio :	97.18		

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	240.31	240.31	240.31		100.00	240.31	240.31	N/A	29,744	71,478
__Ranges Excl. Low \$__											
Greater Than 4,999	8	124.03	226.07	160.22	96.65	141.10	97.18	887.07	97.18 to 887.07	151,812	243,229
Greater Than 15,000	8	124.03	226.07	160.22	96.65	141.10	97.18	887.07	97.18 to 887.07	151,812	243,229
Greater Than 30,000	7	122.69	224.04	158.21	97.97	141.61	97.18	887.07	97.18 to 887.07	169,250	267,765
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	240.31	240.31	240.31		100.00	240.31	240.31	N/A	29,744	71,478
30,000 TO 59,999	1	131.06	131.06	131.06		100.00	131.06	131.06	N/A	48,750	63,894
60,000 TO 99,999	3	122.69	370.27	367.82	213.55	100.67	101.06	887.07	N/A	78,500	288,739
100,000 TO 149,999	1	125.36	125.36	125.36		100.00	125.36	125.36	N/A	110,000	137,892
150,000 TO 249,999	1	97.18	97.18	97.18		100.00	97.18	97.18	N/A	218,000	211,858
250,000 TO 499,999											
500,000 TO 999,999	1	103.84	103.84	103.84		100.00	103.84	103.84	N/A	572,500	594,490
1,000,000 +											

PAD 2017 R&O Statistics 2017 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	124	COV :	119.88	95% Median C.I. :	97.18 to 887.07
Total Sales Price :	1,214,494	Wgt. Mean :	160	STD :	271.02	95% Wgt. Mean C.I. :	20.55 to 299.88
Total Adj. Sales Price :	1,214,494	Mean :	226	Avg. Abs. Dev :	119.88	95% Mean C.I. :	-.54 to 452.68
Total Assessed Value :	1,945,830						
Avg. Adj. Sales Price :	151,812	COD :	96.65	MAX Sales Ratio :	887.07		
Avg. Assessed Value :	243,229	PRD :	141.10	MIN Sales Ratio :	97.18		

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
(Blank)	1	887.07	887.07	887.07		100.00	887.07	887.07	N/A	78,000	691,911
102	1	122.69	122.69	122.69		100.00	122.69	122.69	N/A	70,000	85,882
344	1	101.06	101.06	101.06		100.00	101.06	101.06	N/A	87,500	88,425
353	4	128.21	148.48	119.34	29.02	124.42	97.18	240.31	N/A	101,624	121,281
406	1	103.84	103.84	103.84		100.00	103.84	103.84	N/A	572,500	594,490

What IF

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUPING	05	Total	Increase	0%

What IF

Commissioner Hotz –

Pursuant to your request, attached is the what-if for Cass 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

revenue.nebraska.gov/PAD

From: Hotz, Rob

Sent: Wednesday, April 12, 2017 4:27 PM

To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>

Cc: Salmon, Nancy <nancy.salmon@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>;
Sopinski, Timothy <Timothy.Sopinski@nebraska.gov>

Subject: Cass Commercial

Ms. Sorenson,

Please provide a substat for Valuation Grouping 5.

Thank you.

Robert W. Hotz, Commissioner
Nebraska Tax Equalization & Review Commission
P.O. Box 95108
301 Centennial Mall South
Lincoln, Nebraska 68509-5108
Office: (402) 471-7724
Fax: (402) 471-7720
Cell: (402) 802-7551
Email: rob.hotz@nebraska.gov