

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	94	COV :	36.74	95% Median C.I. :	65.59 to 139.12
Total Sales Price :	152,000	Wgt. Mean :	97	STD :	36.78	95% Wgt. Mean C.I. :	69.77 to 124.99
Total Adj. Sales Price :	152,000	Mean :	100	Avg. Abs. Dev :	32.40	95% Mean C.I. :	75.41 to 124.83
Total Assessed Value :	148,016						
Avg. Adj. Sales Price :	13,818	COD :	34.49	MAX Sales Ratio :	155.91		
Avg. Assessed Value :	13,456	PRD :	102.81	MIN Sales Ratio :	53.06		

What IF

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>											
10/01/2019 To 12/31/2019	2	127.72	127.72	127.71	02.88	100.01	124.04	131.39	N/A	15,000	19,157
01/01/2020 To 03/31/2020	2	124.92	124.92	128.36	24.81	97.32	93.93	155.91	N/A	9,000	11,553
04/01/2020 To 06/30/2020	1	139.12	139.12	139.12		100.00	139.12	139.12	N/A	14,000	19,477
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020	2	68.30	68.30	68.84	03.97	99.22	65.59	71.00	N/A	12,500	8,605
01/01/2021 To 03/31/2021	2	92.23	92.23	82.44	42.47	111.88	53.06	131.39	N/A	20,000	16,487
04/01/2021 To 06/30/2021	2	67.93	67.93	67.75	00.43	100.27	67.64	68.21	N/A	12,500	8,469
07/01/2021 To 09/30/2021											
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	5	131.39	128.88	130.48	11.73	98.77	93.93	155.91	N/A	12,400	16,179
10/01/2020 To 09/30/2021	6	67.93	76.15	74.58	20.68	102.11	53.06	131.39	53.06 to 131.39	15,000	11,187
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	5	93.93	105.11	104.90	33.74	100.20	65.59	155.91	N/A	11,400	11,958

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
16	11	93.93	100.12	97.38	34.49	102.81	53.06	155.91	65.59 to 139.12	13,818	13,456



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	16	Total	Decrease	33%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	227	Median :	95	COV :	30.78	95% Median C.I. :	93.47 to 97.67
Total Sales Price :	28,936,781	Wgt. Mean :	96	STD :	31.19	95% Wgt. Mean C.I. :	93.03 to 98.48
Total Adj. Sales Price :	28,936,781	Mean :	101	Avg. Abs. Dev :	19.07	95% Mean C.I. :	97.28 to 105.40
Total Assessed Value :	27,708,146						
Avg. Adj. Sales Price :	127,475	COD :	20.11	MAX Sales Ratio :	288.97		
Avg. Assessed Value :	122,062	PRD :	105.84	MIN Sales Ratio :	44.75		

What IF

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>											
10/01/2019 To 12/31/2019	23	103.28	109.30	105.14	19.22	103.96	72.15	185.10	93.29 to 122.94	114,717	120,617
01/01/2020 To 03/31/2020	14	103.36	106.80	100.65	14.41	106.11	73.97	155.91	92.21 to 120.97	119,500	120,272
04/01/2020 To 06/30/2020	33	95.28	104.34	98.63	16.44	105.79	62.02	187.00	93.28 to 103.55	128,852	127,085
07/01/2020 To 09/30/2020	36	94.08	98.83	95.54	17.03	103.44	51.03	194.48	89.27 to 99.75	129,536	123,764
10/01/2020 To 12/31/2020	29	104.84	109.87	106.31	22.14	103.35	65.59	288.97	93.47 to 114.20	99,093	105,349
01/01/2021 To 03/31/2021	20	95.34	98.79	96.01	15.93	102.90	53.06	136.31	89.58 to 113.87	110,945	106,522
04/01/2021 To 06/30/2021	36	84.26	90.23	88.77	24.20	101.64	44.75	244.33	73.73 to 94.24	129,481	114,938
07/01/2021 To 09/30/2021	36	92.14	99.58	88.61	21.65	112.38	68.13	251.40	84.15 to 98.65	165,443	146,598
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	106	95.65	103.87	99.10	17.67	104.81	51.03	194.48	94.11 to 99.99	124,782	123,654
10/01/2020 To 09/30/2021	121	94.06	99.13	92.94	22.22	106.66	44.75	288.97	90.31 to 97.13	129,834	120,668
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	112	97.15	104.31	99.45	18.53	104.89	51.03	288.97	94.39 to 99.99	120,198	119,538

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
10	146	94.60	103.42	95.94	22.02	107.80	51.03	288.97	92.21 to 99.84	138,998	133,349
16	44	93.45	96.38	92.52	24.16	104.17	44.75	172.28	78.88 to 98.93	55,132	51,007
20	37	97.16	99.05	96.42	07.90	102.73	79.45	141.08	94.39 to 99.75	168,033	162,024



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	16	Total	Decrease	33%

What IF

## Thompson, Joseph

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**From:** Sorensen, Ruth  
**Sent:** Wednesday, April 13, 2022 5:29 PM  
**To:** Hotz, Rob  
**Cc:** Keetle, Steve; Kuhn, Jim; Thompson, Joseph; dawescountyassessor@yahoo.com; Scott, Sarah  
**Subject:** RE: Dawes County Residential VG 16  
**Attachments:** Dawes REs VG16 under 30k -33%\_substat.pdf; Dawes Res VG16 under 30k -33%\_all sales.pdf

Commissioner Hotz and all,

Attached are documents I believe respond to your request.

Please let me know if you require any further information.

Thank you!

### Ruth A. Sorensen

*Property Tax Administrator/Property Assessment Division*

### Nebraska Department of Revenue

PO Box 98919  
301 Centennial Mall South  
Lincoln, NE 68509  
OFFICE 402-471-5962  
[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)  
[revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)

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**From:** Hotz, Rob <rob.hotz@nebraska.gov>  
**Sent:** Wednesday, April 13, 2022 3:22 PM  
**To:** Sorensen, Ruth <ruth.sorensen@nebraska.gov>  
**Cc:** Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>; dawescountyassessor@yahoo.com  
**Subject:** RE: Dawes County Residential VG 16

Ms. Sorensen,

Based upon that additional information, please provide the following:

1. What if, adjusting only the 11 sales of VG 16 of \$29,999 or less by a decrease of 33%.

2. The resulting What If of the result of the adjustment on the 227 sales of the Residential Class.

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](mailto:rob.hotz@nebraska.gov)

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**From:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Sent:** Wednesday, April 13, 2022 11:26 AM  
**To:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [dawescountyassessor@yahoo.com](mailto:dawescountyassessor@yahoo.com)  
**Subject:** RE: Dawes County Residential VG 16

Commissioner Hotz,

Yesterday, I provided a substat showing the adjustment of all sales less than \$30,000 in Valuation Group 16. That same adjustment is now being request to show the result of the sales price adjustment to all 44 sales in Valuation Group 16. The sales file is not programmed to provide this result. I can provide a statistic which shows the result of this adjustment on all 227 residential sales in Dawes County, which will include a single line item for the 44 sales in Valuation Group 16.

If you would like to receive the statistic of 227 sales, please let me know.

Thank you!

**Ruth A. Sorensen**

*Property Tax Administrator/Property Assessment Division*

**Nebraska Department of Revenue**

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301 Centennial Mall South  
Lincoln, NE 68509  
OFFICE 402-471-5962  
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[revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)

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**From:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Sent:** Wednesday, April 13, 2022 10:26 AM  
**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [dawescountyassessor@yahoo.com](mailto:dawescountyassessor@yahoo.com)  
**Subject:** RE: Dawes County Residential VG 16

Ms. Sorensen,

Thank you.

Please provide a What if, adjusting only the 11 sales of \$29,999 or less in VG 16 by a decrease of 33% and showing the result of that adjustment on the 44 sales of VG 16.

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**From:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Sent:** Tuesday, April 12, 2022 4:21 PM  
**To:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [dawescountyassessor@yahoo.com](mailto:dawescountyassessor@yahoo.com)  
**Subject:** RE: Dawes County Residential VG 16

Commissioners and County Assessor,

Attached is the requested What-if for Dawes County.

Please let me know if you have any further questions.

Thank you!

**Ruth A. Sorensen**

*Property Tax Administrator/Property Assessment Division*

**Nebraska Department of Revenue**

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Lincoln, NE 68509

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**From:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Sent:** Tuesday, April 12, 2022 3:44 PM  
**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>

**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [dawescountyassessor@yahoo.com](mailto:dawescountyassessor@yahoo.com)

**Subject:** Dawes County Residential VG 16

Ms. Sorensen,

Please provide a What if, adjusting only the 11 sales of \$29,999 or less in VG 16 by a decrease of 50%.

---

**From:** Hotz, Rob

**Sent:** Tuesday, April 12, 2022 3:29 PM

**To:** Sorensen, Ruth ([ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)) <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>

**Cc:** Keetle, Steve ([Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)) <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Jim Kuhn <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [dawescountyassessor@yahoo.com](mailto:dawescountyassessor@yahoo.com)

**Subject:** RE: Dawes County Residential

Ms. Sorensen,

Thank you. I see that the requested substat has been provided in the R&O.

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**From:** Hotz, Rob

**Sent:** Tuesday, April 12, 2022 3:21 PM

**To:** Sorensen, Ruth ([ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)) <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>

**Cc:** Keetle, Steve ([Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)) <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Jim Kuhn <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [dawescountyassessor@yahoo.com](mailto:dawescountyassessor@yahoo.com)

**Subject:** Dawes County Residential

Ms. Sorensen,

Please provide a Substat of the 44 sales of Residential VG 16.

Robert W. Hotz, Commissioner  
Nebraska Tax Equalization & Review Commission  
P.O. Box 95108  
301 Centennial Mall South  
Lincoln, Nebraska 68509-5108  
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