

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	52	Median :	96	COV :	24.17	95% Median C.I. :	88.94 to 101.59
Total Sales Price :	32,382,057	Wgt. Mean :	96	STD :	23.87	95% Wgt. Mean C.I. :	81.53 to 109.97
Total Adj. Sales Price :	32,382,057	Mean :	99	Avg. Abs. Dev :	16.62	95% Mean C.I. :	92.26 to 105.24
Total Assessed Value :	31,005,568						
Avg. Adj. Sales Price :	622,732	COD :	17.34	MAX Sales Ratio :	190.67		
Avg. Assessed Value :	596,261	PRD :	103.13	MIN Sales Ratio :	60.73		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2016 To 12/31/2016	4	123.66	122.78	117.12	08.72	104.83	109.88	133.91	N/A	248,375	290,902
01/01/2017 To 03/31/2017	7	107.27	104.89	103.46	08.44	101.38	85.89	118.82	85.89 to 118.82	190,429	197,025
04/01/2017 To 06/30/2017	4	122.91	132.20	157.05	30.77	84.18	92.31	190.67	N/A	314,627	494,114
07/01/2017 To 09/30/2017	5	99.76	96.00	97.39	12.44	98.57	73.60	120.76	N/A	173,166	168,646
10/01/2017 To 12/31/2017	1	101.79	101.79	101.79		100.00	101.79	101.79	N/A	335,000	340,991
01/01/2018 To 03/31/2018	5	90.59	81.92	81.65	11.06	100.33	62.67	92.86	N/A	2,919,400	2,383,578
04/01/2018 To 06/30/2018	4	96.85	96.29	95.61	04.74	100.71	87.56	103.88	N/A	664,856	635,662
07/01/2018 To 09/30/2018	3	107.14	96.65	101.86	19.09	94.89	60.73	122.07	N/A	220,000	224,083
10/01/2018 To 12/31/2018	6	88.61	92.38	96.95	08.13	95.29	80.07	113.24	80.07 to 113.24	200,500	194,382
01/01/2019 To 03/31/2019	9	84.51	85.03	80.47	10.46	105.67	65.78	102.74	74.08 to 101.59	549,089	441,865
04/01/2019 To 06/30/2019	1	94.29	94.29	94.29		100.00	94.29	94.29	N/A	130,000	122,573
07/01/2019 To 09/30/2019	3	73.32	100.18	144.01	38.35	69.56	71.43	155.78	N/A	1,135,000	1,634,555
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	20	108.58	111.71	120.48	16.58	92.72	73.60	190.67	96.45 to 118.82	222,542	268,124
10/01/2017 To 09/30/2018	13	92.86	91.27	84.78	13.55	107.66	60.73	122.07	71.78 to 103.88	1,403,955	1,190,291
10/01/2018 To 09/30/2019	19	87.21	90.23	105.06	14.38	85.88	65.78	155.78	78.72 to 96.57	509,463	535,227
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	17	100.38	108.52	119.71	16.74	90.65	73.60	190.67	92.31 to 118.82	223,079	267,050
01/01/2018 To 12/31/2018	18	91.15	91.06	85.25	12.40	106.82	60.73	122.07	87.21 to 97.87	1,062,190	905,505

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What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	52	95.85	98.75	95.75	17.34	103.13	60.73	190.67	88.94 to 101.59	622,732	596,261

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	4	92.01	87.55	88.88	09.56	98.50	65.78	100.38	N/A	2,325,640	2,067,032
03	45	95.83	98.33	97.99	17.37	100.35	60.73	190.67	87.56 to 101.59	498,656	488,626
04	3	118.82	119.96	117.07	07.51	102.47	107.14	133.91	N/A	213,333	249,755

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What IF

**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											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	52	95.85	98.75	95.75	17.34	103.13	60.73	190.67	88.94 to 101.59	622,732	596,261
Greater Than 15,000	52	95.85	98.75	95.75	17.34	103.13	60.73	190.67	88.94 to 101.59	622,732	596,261
Greater Than 30,000	52	95.85	98.75	95.75	17.34	103.13	60.73	190.67	88.94 to 101.59	622,732	596,261
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	109.44	109.44	108.16	08.58	101.18	100.05	118.82	N/A	46,250	50,026
60,000 TO 99,999	8	92.70	98.95	98.16	13.67	100.80	82.02	133.19	82.02 to 133.19	75,375	73,989
100,000 TO 149,999	7	92.86	90.73	90.99	10.55	99.71	60.73	107.27	60.73 to 107.27	124,000	112,829
150,000 TO 249,999	13	97.87	99.60	100.33	16.41	99.27	73.32	133.91	80.07 to 120.76	185,141	185,755
250,000 TO 499,999	9	96.57	92.63	92.74	12.43	99.88	71.43	113.24	74.08 to 107.14	339,444	314,806
500,000 TO 999,999	6	105.74	123.12	122.16	25.39	100.79	91.34	190.67	91.34 to 190.67	551,418	673,627
1,000,000 +	7	78.72	88.90	91.77	25.97	96.87	62.67	155.78	62.67 to 155.78	3,149,746	2,890,567

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What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
201	4	89.81	86.81	87.27	06.69	99.47	73.32	94.29	N/A	242,000	211,184
205	1	155.78	155.78	155.78		100.00	155.78	155.78	N/A	2,925,000	4,556,551
311	2	106.24	106.24	92.35	13.68	115.04	91.71	120.76	N/A	3,985,795	3,680,823
319	1	109.88	109.88	109.88		100.00	109.88	109.88	N/A	630,000	692,274
330	1	95.87	95.87	95.87		100.00	95.87	95.87	N/A	580,000	556,026
341	2	70.70	70.70	70.10	11.36	100.86	62.67	78.72	N/A	1,621,000	1,136,243
344	7	110.29	108.11	103.95	11.12	104.00	85.89	133.19	85.89 to 133.19	138,143	143,602
349	2	108.95	108.95	97.59	12.04	111.64	95.83	122.07	N/A	1,154,711	1,126,864
352	5	92.31	90.76	75.91	09.28	119.56	71.78	101.79	N/A	1,158,848	879,664
353	4	99.91	97.30	97.07	04.67	100.24	85.49	103.88	N/A	112,625	109,323
386	1	113.24	113.24	113.24		100.00	113.24	113.24	N/A	360,000	407,648
406	4	107.21	115.06	126.42	12.37	91.01	96.45	149.37	N/A	275,877	348,755
410	1	74.08	74.08	74.08		100.00	74.08	74.08	N/A	425,000	314,828
434	3	90.59	93.41	97.13	15.62	96.17	73.60	116.04	N/A	178,000	172,886
444	1	190.67	190.67	190.67		100.00	190.67	190.67	N/A	525,000	1,001,032
470	1	87.21	87.21	87.21		100.00	87.21	87.21	N/A	150,000	130,820
471	1	92.86	92.86	92.86		100.00	92.86	92.86	N/A	100,000	92,861
494	1	60.73	60.73	60.73		100.00	60.73	60.73	N/A	125,000	75,908
501	1	88.94	88.94	88.94		100.00	88.94	88.94	N/A	90,000	80,047
502	3	84.51	90.20	91.87	06.73	98.18	84.51	101.59	N/A	410,000	376,678
511	1	71.43	71.43	71.43		100.00	71.43	71.43	N/A	255,000	182,145
528	1	133.91	133.91	133.91		100.00	133.91	133.91	N/A	220,000	294,609
601	3	82.02	88.28	85.81	09.22	102.88	80.07	102.74	N/A	108,333	92,964
702	1	65.78	65.78	65.78		100.00	65.78	65.78	N/A	1,101,799	724,799

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Improvmt	Increase	22%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	68	Median :	94	COV :	41.87	95% Median C.I. :	87.56 to 100.38
Total Sales Price :	34,024,858	Wgt. Mean :	96	STD :	42.80	95% Wgt. Mean C.I. :	82.42 to 109.65
Total Adj. Sales Price :	34,024,858	Mean :	102	Avg. Abs. Dev :	24.12	95% Mean C.I. :	92.05 to 112.39
Total Assessed Value :	32,675,905						
Avg. Adj. Sales Price :	500,366	COD :	25.67	MAX Sales Ratio :	360.25		
Avg. Assessed Value :	480,528	PRD :	106.43	MIN Sales Ratio :	43.92		

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>											
10/01/2016 To 12/31/2016	7	133.19	118.17	120.82	16.96	97.81	43.92	150.25	43.92 to 150.25	212,643	256,915
01/01/2017 To 03/31/2017	10	97.96	92.20	96.71	18.68	95.34	59.80	118.82	60.07 to 116.04	158,990	153,754
04/01/2017 To 06/30/2017	5	149.37	141.58	159.55	24.24	88.74	92.31	190.67	N/A	283,901	452,960
07/01/2017 To 09/30/2017	8	92.63	91.16	96.16	15.46	94.80	72.47	120.76	72.47 to 120.76	125,136	120,330
10/01/2017 To 12/31/2017	4	137.57	176.22	87.52	65.84	201.35	69.50	360.25	N/A	202,186	176,956
01/01/2018 To 03/31/2018	5	90.59	81.92	81.65	11.06	100.33	62.67	92.86	N/A	2,919,400	2,383,578
04/01/2018 To 06/30/2018	5	95.83	93.59	95.55	06.54	97.95	82.83	103.88	N/A	534,464	510,667
07/01/2018 To 09/30/2018	3	107.14	96.65	101.86	19.09	94.89	60.73	122.07	N/A	220,000	224,083
10/01/2018 To 12/31/2018	6	88.61	92.38	96.95	08.13	95.29	80.07	113.24	80.07 to 113.24	200,500	194,382
01/01/2019 To 03/31/2019	10	84.22	84.92	80.54	09.52	105.44	65.78	102.74	74.08 to 101.59	503,680	405,652
04/01/2019 To 06/30/2019	1	94.29	94.29	94.29		100.00	94.29	94.29	N/A	130,000	122,573
07/01/2019 To 09/30/2019	4	83.49	98.55	143.82	31.35	68.52	71.43	155.78	N/A	854,500	1,228,960
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	30	100.69	106.21	119.36	25.38	88.98	43.92	190.67	92.31 to 116.04	183,300	218,780
10/01/2017 To 09/30/2018	17	92.86	110.14	84.59	34.51	130.20	60.73	360.25	71.78 to 107.14	1,102,239	932,429
10/01/2018 To 09/30/2019	21	87.21	90.09	104.84	13.54	85.93	65.78	155.78	80.07 to 94.29	466,086	488,630
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	27	100.05	113.48	113.56	33.10	99.93	59.80	360.25	85.49 to 116.04	178,490	202,697
01/01/2018 To 12/31/2018	19	90.59	90.62	85.25	12.26	106.30	60.73	122.07	82.83 to 97.87	1,006,964	858,409

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Number of Sales :	68	Median :	94	COV :	41.87	95% Median C.I. :	87.56 to 100.38
Total Sales Price :	34,024,858	Wgt. Mean :	96	STD :	42.80	95% Wgt. Mean C.I. :	82.42 to 109.65
Total Adj. Sales Price :	34,024,858	Mean :	102	Avg. Abs. Dev :	24.12	95% Mean C.I. :	92.05 to 112.39
Total Assessed Value :	32,675,905						
Avg. Adj. Sales Price :	500,366	COD :	25.67	MAX Sales Ratio :	360.25		
Avg. Assessed Value :	480,528	PRD :	106.43	MIN Sales Ratio :	43.92		

What IF

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	52	95.85	98.75	95.75	17.34	103.13	60.73	190.67	88.94 to 101.59	622,732	596,261
2	16	83.38	113.48	101.68	56.31	111.61	43.92	360.25	67.87 to 150.25	102,675	104,396

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	5	91.71	82.05	88.54	14.58	92.67	60.07	100.38	N/A	1,882,492	1,666,829
03	59	93.65	101.72	97.87	25.41	103.93	43.92	360.25	85.89 to 100.05	403,583	394,986
04	4	126.37	134.74	129.54	17.22	104.01	107.14	179.10	N/A	200,250	259,403

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What IF

SALE PRICE \*

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Less Than 5,000											
Less Than 15,000	4	133.50	177.52	165.76	66.88	107.09	82.83	360.25	N/A	11,025	18,275
Less Than 30,000	5	93.65	156.51	134.47	80.79	116.39	72.47	360.25	N/A	13,271	17,846
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	68	93.97	102.22	96.04	25.67	106.43	43.92	360.25	87.56 to 100.38	500,366	480,528
Greater Than 15,000	64	93.58	97.51	95.94	21.43	101.64	43.92	190.67	87.21 to 100.38	530,949	509,419
Greater Than 30,000	63	94.29	97.91	95.96	21.23	102.03	43.92	190.67	87.56 to 100.38	539,024	517,249
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999	4	133.50	177.52	165.76	66.88	107.09	82.83	360.25	N/A	11,025	18,275
15,000 TO 29,999	1	72.47	72.47	72.47		100.00	72.47	72.47	N/A	22,257	16,130
30,000 TO 59,999	4	87.92	90.63	89.22	21.38	101.58	67.87	118.82	N/A	47,625	42,493
60,000 TO 99,999	13	88.94	94.65	93.08	21.96	101.69	43.92	150.25	82.02 to 114.12	77,308	71,959
100,000 TO 149,999	8	91.73	86.90	87.52	13.82	99.29	60.07	107.27	60.07 to 107.27	122,238	106,978
150,000 TO 249,999	14	98.82	105.28	105.27	20.96	100.01	73.32	179.10	80.07 to 122.07	183,416	193,082
250,000 TO 499,999	11	96.57	95.01	94.46	16.98	100.58	69.50	141.91	71.43 to 113.24	350,959	331,503
500,000 TO 999,999	6	105.74	123.12	122.16	25.39	100.79	91.34	190.67	91.34 to 190.67	551,418	673,627
1,000,000 +	7	78.72	88.90	91.77	25.97	96.87	62.67	155.78	62.67 to 155.78	3,149,746	2,890,567



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**OCCUPANCY CODE**

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201	4	89.81	86.81	87.27	06.69	99.47	73.32	94.29	N/A	242,000	211,184
205	1	155.78	155.78	155.78		100.00	155.78	155.78	N/A	2,925,000	4,556,551
306	1	83.93	83.93	83.93		100.00	83.93	83.93	N/A	95,000	79,730
311	2	106.24	106.24	92.35	13.68	115.04	91.71	120.76	N/A	3,985,795	3,680,823
319	1	109.88	109.88	109.88		100.00	109.88	109.88	N/A	630,000	692,274
330	1	95.87	95.87	95.87		100.00	95.87	95.87	N/A	580,000	556,026
341	2	70.70	70.70	70.10	11.36	100.86	62.67	78.72	N/A	1,621,000	1,136,243
344	8	112.21	116.98	114.68	17.23	102.01	85.89	179.10	85.89 to 179.10	141,000	161,695
346	1	59.80	59.80	59.80		100.00	59.80	59.80	N/A	92,000	55,015
349	2	108.95	108.95	97.59	12.04	111.64	95.83	122.07	N/A	1,154,711	1,126,864
350	1	69.50	69.50	69.50		100.00	69.50	69.50	N/A	455,544	316,593
351	1	173.34	173.34	173.34		100.00	173.34	173.34	N/A	8,200	14,214
352	6	89.94	85.65	75.61	13.91	113.28	60.07	101.79	60.07 to 101.79	984,023	744,057
353	8	92.63	122.57	98.90	46.87	123.93	72.47	360.25	72.47 to 360.25	67,332	66,590
386	2	90.56	90.56	107.22	25.06	84.46	67.87	113.24	N/A	207,500	222,489
406	6	107.21	118.58	126.33	15.90	93.87	96.45	150.25	96.45 to 150.25	207,251	261,814
410	2	83.87	83.87	74.66	11.67	112.34	74.08	93.65	N/A	219,000	163,502
434	3	90.59	93.41	97.13	15.62	96.17	73.60	116.04	N/A	178,000	172,886
444	1	190.67	190.67	190.67		100.00	190.67	190.67	N/A	525,000	1,001,032
470	2	65.57	65.57	72.78	33.02	90.09	43.92	87.21	N/A	112,500	81,880
471	1	92.86	92.86	92.86		100.00	92.86	92.86	N/A	100,000	92,861
494	1	60.73	60.73	60.73		100.00	60.73	60.73	N/A	125,000	75,908
501	1	88.94	88.94	88.94		100.00	88.94	88.94	N/A	90,000	80,047
502	3	84.51	90.20	91.87	06.73	98.18	84.51	101.59	N/A	410,000	376,678
511	1	71.43	71.43	71.43		100.00	71.43	71.43	N/A	255,000	182,145
528	1	133.91	133.91	133.91		100.00	133.91	133.91	N/A	220,000	294,609
531	1	141.91	141.91	141.91		100.00	141.91	141.91	N/A	350,000	496,680

601	3	82.02	88.28	85.81	09.22	102.88	80.07	102.74	N/A	108,333	92,964
702	1	65.78	65.78	65.78		100.00	65.78	65.78	N/A	1,101,799	724,799

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Improvmt	Increase	22%


What IF

## FW: Dodge County Commercial What If 2

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

Fri 5/1/2020 4:42 PM

To: Keetle, Steve <Steve.Keetle@nebraska.gov>; Hotz, Rob <rob.hotz@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>; Debbie Churchill <debbie.churchill@dodgecounty.ne.gov>; Paul Vaughan <dcavanaugh@dcaoffice.us>

 2 attachments (63 KB)

6-27 - 2019 What if with a 22% increase to Imp\_.pdf; 7-27 - 2019 What if total file 22% inc. imp.pdf;

Commissioners, Joseph Thompson, Debbie Churchill, and Paul Vaughan,

Attached are the following requested documents:

1. What If stat using the 2020 R&O Statistics with 2019 Values as the starting point showing an adjustment to the commercial subclass VG1 (Fremont), Improvement component only, for Dodge County resulting in a median at the midpoint of 96%; and
2. What If stat showing the impact of the above adjustment to the commercial subclass VG1 (Fremont), Improvement component only on the statistics for the commercial class as a whole.

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, 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:** Keetle, Steve <Steve.Keetle@nebraska.gov>

**Sent:** Friday, May 1, 2020 3:32 PM

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

**Cc:** Hotz, Rob <rob.hotz@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph

<joseph.thompson@nebraska.gov>

**Subject:** Dodge County Commercial What If 2

Ms. Sorensen:

Please provide a What If stat using the 2020 R&O Statistics with 2019 Values (preliminary statistics) as the starting point showing an adjustment to the commercial subclass VG1 (Fremont), Improvement component only, for Dodge County resulting in a median at the midpoint of 96%.

Please also provide a What If stat showing the impact of the above adjustment to the commercial subclass VG1 (Fremont), Improvement component only on the statistics for the commercial class as a whole.

In addition to providing a copy of these what if statistics to the Commissioners, our legal counsel, and the Dodge County Assessor, could you also provide a copy to Paul Vaughn, the Deputy Dodge County Attorney.

Thank You.

Sincerely,  
Steven Keetle  
Commissioner  
Nebraska Tax Equalization and Review Commission  
301 Centennial Mall South, 6<sup>th</sup> Floor  
PO Box 95108  
Lincoln, NE 68509