

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	33	Median :	94	COV :	45.76	95% Median C.I. :	79.98 to 103.19
Total Sales Price :	10,219,650	Wgt. Mean :	89	STD :	48.10	95% Wgt. Mean C.I. :	79.62 to 98.45
Total Adj. Sales Price :	10,219,650	Mean :	105	Avg. Abs.Dev :	31.79	95% Mean C.I. :	88.70 to 121.52
Total Assessed Value :	9,099,255						
Avg. Adj. Sales Price :	309,686	COD :	33.94	MAX Sales Ratio :	267.11		
Avg. Assessed Value :	275,735	PRD :	118.05	MIN Sales Ratio :	38.40		

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>											
10/01/2018 To 12/31/2018	2	183.15	183.15	132.17	45.85	138.57	99.18	267.11	N/A	56,000	74,013
01/01/2019 To 03/31/2019											
04/01/2019 To 06/30/2019	5	93.99	100.95	83.74	34.54	120.55	58.80	183.35	N/A	310,980	260,404
07/01/2019 To 09/30/2019	4	91.46	98.14	90.99	14.36	107.86	79.98	129.65	N/A	164,375	149,560
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	1	61.04	61.04	61.04		100.00	61.04	61.04	N/A	218,000	133,075
04/01/2020 To 06/30/2020	3	85.01	110.15	89.44	38.16	123.16	74.06	171.37	N/A	1,360,250	1,216,582
07/01/2020 To 09/30/2020	3	94.04	116.69	94.54	34.67	123.43	79.12	176.91	N/A	247,667	234,138
10/01/2020 To 12/31/2020	1	129.22	129.22	129.22		100.00	129.22	129.22	N/A	165,000	213,215
01/01/2021 To 03/31/2021	6	95.74	105.64	88.21	44.29	119.76	38.40	178.41	38.40 to 178.41	156,167	137,748
04/01/2021 To 06/30/2021	3	79.37	72.39	57.44	19.63	126.03	45.53	92.28	N/A	87,167	50,070
07/01/2021 To 09/30/2021	5	98.48	96.68	92.34	11.81	104.70	75.86	117.45	N/A	298,000	275,164
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	11	93.99	114.87	88.12	38.24	130.36	58.80	267.11	65.44 to 183.35	211,309	186,208
10/01/2019 To 09/30/2020	7	85.01	105.94	88.96	38.34	119.09	61.04	176.91	61.04 to 176.91	720,250	640,748
10/01/2020 To 09/30/2021	15	93.66	97.57	89.92	29.66	108.51	38.40	178.41	75.86 to 117.45	190,233	171,049
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	9	92.89	99.70	85.89	25.83	116.08	58.80	183.35	65.44 to 129.65	245,822	211,140
01/01/2020 To 12/31/2020	8	89.53	108.85	90.24	38.02	120.62	61.04	176.91	61.04 to 176.91	650,844	587,306

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	33	Median :	94	COV :	45.76	95% Median C.I. :	79.98 to 103.19
Total Sales Price :	10,219,650	Wgt. Mean :	89	STD :	48.10	95% Wgt. Mean C.I. :	79.62 to 98.45
Total Adj. Sales Price :	10,219,650	Mean :	105	Avg. Abs. Dev :	31.79	95% Mean C.I. :	88.70 to 121.52
Total Assessed Value :	9,099,255						
Avg. Adj. Sales Price :	309,686	COD :	33.94	MAX Sales Ratio :	267.11		
Avg. Assessed Value :	275,735	PRD :	118.05	MIN Sales Ratio :	38.40		

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
300	2	89.07	89.07	98.49	16.85	90.44	74.06	104.07	N/A	230,375	226,890
303	1	85.01	85.01	85.01		100.00	85.01	85.01	N/A	3,775,000	3,209,220
308	1	129.65	129.65	129.65		100.00	129.65	129.65	N/A	30,000	38,895
344	5	129.22	128.11	99.33	30.66	128.97	58.80	183.35	N/A	355,000	352,631
350	1	176.91	176.91	176.91		100.00	176.91	176.91	N/A	108,000	191,060
352	4	55.49	60.84	65.96	34.02	92.24	38.40	93.99	N/A	157,225	103,708
353	7	99.18	132.52	102.49	39.83	129.30	90.03	267.11	90.03 to 267.11	161,714	165,746
384	1	92.89	92.89	92.89		100.00	92.89	92.89	N/A	95,000	88,245
386	2	66.76	66.76	71.68	13.65	93.14	57.65	75.86	N/A	413,500	296,380
391	1	79.37	79.37	79.37		100.00	79.37	79.37	N/A	57,500	45,640
406	2	136.23	136.23	135.15	30.97	100.80	94.04	178.41	N/A	58,500	79,060
423	1	61.04	61.04	61.04		100.00	61.04	61.04	N/A	218,000	133,075
446	1	79.12	79.12	79.12		100.00	79.12	79.12	N/A	575,000	454,930
472	1	98.48	98.48	98.48		100.00	98.48	98.48	N/A	220,000	216,660
528	3	87.52	90.23	89.11	08.84	101.26	79.98	103.19	N/A	66,833	59,553

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	0%

What IF

Thompson, Joseph

From: Sorensen, Ruth
Sent: Thursday, April 14, 2022 4:27 PM
To: Hotz, Rob
Cc: pmilligan@co.gage.ne.us; Keetle, Steve; Kuhn, Jim; Thompson, Joseph
Subject: RE: Gage Commercial VG 3
Attachments: Gage Com VG 3 Substat.pdf

Commissioner Hotz,

Attached is the requested substat for Gage County.

Please let me know if you have any questions.

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
revenue.nebraska.gov/PAD

Notice Regarding Confidential and Privileged Information: This message, its attachments, and any previous emails below ("Message") may contain **confidential taxpayer information**. An authorized recipient is: the identified taxpayer; the identified taxpayer's personal representative; an employee of the Nebraska Department of Revenue using the Message for legitimate tax administration purposes; or another person authorized by law ("Authorized Recipient"). **If you are not an Authorized Recipient of this Message, then immediately notify the sender by reply email and delete and destroy this Message and any copies thereof. Do not review, copy, save, forward, or print any portion of this Message.** If any person, including an Authorized Recipient, divulges, makes known, or uses confidential state or federal taxpayer information contained in this Message in a manner not specifically authorized by law, then such person may be personally subject to **criminal penalties and civil liability** under Nebraska and federal law. This Message may contain information protected by the attorney work-product doctrine and/or the attorney-client privilege; inadvertent disclosure does not waive those protections. No statement in this Message constitutes state or federal tax advice.

From: Hotz, Rob <rob.hotz@nebraska.gov>
Sent: Thursday, April 14, 2022 3:15 PM
To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Cc: pmilligan@co.gage.ne.us; Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>
Subject: Gage Commercial VG 3

Ms. Sorensen,

Please provide a substat for the 33 sales of Gage Commercial VG 3.

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