

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

MICHAEL J. FRICKE,)	
Appellant,)	CASE NO. 02R-101
vs.)	DOCKET ENTRY
DOUGLAS COUNTY BOARD OF)	AND ORDER
EQUALIZATION,)	DENYING THE RELIEF
Appellee.)	REQUESTED

The Nebraska Tax Equalization and Review Commission ("the Commission") called the above-captioned case for a hearing on the merits of the appeal in the City of Lincoln, Lancaster County, Nebraska, on May 20, 2003, pursuant to a Notice of Hearing issued February 6, 2003. The matter was heard by Commissioners Hans, Lore, Wickersham, and Reynolds. Commissioner Reynolds, Chair, presided at the hearing.

Michael J. Fricke ("the Taxpayer") appeared personally at the hearing. The Douglas County Board of Equalization ("the County") appeared through James R. Thibodeau, Esq., the Deputy Douglas County Attorney. The Commission made certain documents part of record without objection by the Parties. Each of the parties was afforded the opportunity to present evidence, argument, and the opportunity to cross-examine witnesses of the opposing party as required by law.

The Commission received and considered the evidence and argument. A majority of the Commission, after recessing to deliberate, did not determine that the relief proposed in Exhibit

6, or any other relief, should be granted.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That pursuant to Neb. Rev. Stat. §77-5016(10) (Cum. Supp. 2002, as amended by 2003 Neb. Laws, L.B. 291, §9), the Commission shall, and hereby does, deny the relief requested.
2. That Taxpayer's residential real property legally described as the Lots 11, 12, 21, 22, Block 15, Green Meadows, more commonly known as 2535 North 141st Street, Douglas County, Nebraska, shall be valued as follows for tax year 2002 as determined by the Douglas County Board of Equalization:

Land	\$ 3,600
Improvements	\$176,400
Total	\$180,000
3. That any request for relief by any party not specifically granted by this order is denied.
4. That this decision, if no appeal is filed, shall be certified to the Douglas County Treasurer, and the Douglas County Assessor, pursuant to Neb. Rev. Stat. §77-5016(7) (Cum. Supp. 2002, as amended by 2003 Neb. Laws, L.B. 291, §9).

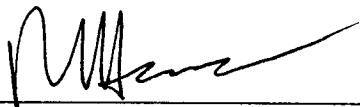
5. That this decision shall only be applicable to tax year 2002.
6. That each party is to bear its own costs in this matter.

IT IS SO ORDERED.

Dated this 23rd day of May, 2003.



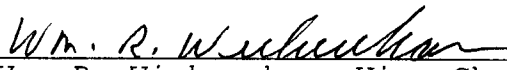
Seal



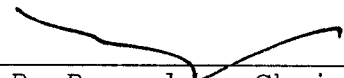
Robert L. Hans, Commissioner



Susan S. Lore, Commissioner



Wm. R. Wickersham, Vice-Chair



Mark P. Reynolds, Chair