

**NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

DAVID W. SPRUNK,)	
)	
Appellant,)	CASE NOS 08A 203, 08A 204, 08A 205 &
)	08A 206
v.)	
)	DECISION AND ORDER
PLATTE COUNTY BOARD OF)	AFFIRMING THE DECISIONS OF THE
EQUALIZATION,)	PLATTE COUNTY BOARD OF
)	EQUALIZATION
Appellee.)	
)	DEFAULT JUDGMENT

The above-captioned cases were called for a hearing on the merits of appeals by David W. Sprunk ("the Taxpayer") to the Tax Equalization and Review Commission ("the Commission"). The hearing was held in Holiday Inn Express, 920 S 20th St. Norfolk, Nebraska, on June 4, 2009, pursuant to a Notice and Order for Hearing issued February 12, 2009 as amended by an Order dated February 23, 2009. Commissioners Wickersham, Salmon, and Hotz were present. Commissioner Wickersham was the presiding hearing officer. Commissioner Warnes was excused from participation by the presiding hearing officer.

The Taxpayer did not appear as directed by the Commission's order for hearing. No one appeared as legal counsel for the Taxpayer.

Sandra Allen, County Attorney for Platte County, Nebraska appeared as legal counsel for the Platte County Board of Equalization ("the County Board").

The Commission took statutory notice and received exhibits as provided by the parties. The County Board moved for a default judgment.

The Commission is required by Neb. Rev. Stat. §77-5018 (Cum. Supp. 2006) to state its final decision concerning an appeal, with findings of fact and conclusions of law, on the record

or in writing. The final decision and order of the Commission in the consolidated cases is as follows.

**I.
FINDINGS**

The Commission finds and determines that:

1. The parcels of real property to which the above captioned appeals pertain are ("the Subject Property") are described in the tables below.
2. Taxable value of each parcel of the subject property placed on the assessment roll as of January 1, 2008, ("the assessment date") by the Platte County Assessor, value as proposed by the Taxpayer in timely protests, and taxable value as determined by the County Board is shown in the following tables:

Case No. 08A 203

Description: Pt W $\frac{1}{2}$ NW $\frac{1}{4}$ & Pt W $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$, Section 1, Township 17, Range 3 W, Platte County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Agricultural Land	\$185,420.00	\$133,180.00	\$185,420.00
Total	\$185,420.00	\$133,180.00	\$185,420.00

Case No. 08A 204

Description: Bal N $\frac{1}{2}$ EXC W $\frac{1}{2}$ NW $\frac{1}{4}$, Section 2, Township 17, Range 3 W, Platte County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Agricultural Land	\$482,755.00	\$308,660.00	\$471,470.00
Total	\$482,755.00	\$308,660.00	\$471,470.00

Case No. 08A 205

Description: SE $\frac{1}{4}$ SW $\frac{1}{4}$, Section 36, Township 18, Range 3 W, Platte County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Agricultural Land	\$78,300.00	\$55,350.00	\$78,300.00
Total	\$78,300.00	\$55,350.00	\$78,300.00

Case No. 08A 206

Description: NE $\frac{1}{4}$ NW $\frac{1}{4}$, Section 1, Township 17, Range 3 W, Platte County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Agricultural Land	\$86,720.00	\$61,560.00	\$86,720.00
Total	\$86,720.00	\$61,560.00	\$86,720.00

3. Appeals of the County Board's decisions were filed with the Commission.
4. The County Board was served with Notices in Lieu of Summons and duly answered those Notices.
5. The appeals were consolidated for hearing by order of the Commission.
6. An Order for Hearing and Notice of Hearing issued on February 12, 2009, as amended by an Order issued on February 23, 2009, set a hearing of the Taxpayer's appeals for June 4, 2009, at 3:00 p.m. CDST.
7. An Affidavit of Service which appears in the records of the Commission establishes that a copy of the Order for Hearing and Notice of Hearing was served on all parties. (Case Files).
8. Each of the parties has been afforded an opportunity to present evidence and argument as provided by Neb. Rev. Stat. §77-5015 (Cum. Supp. 2006).

9. The Taxpayer failed to file any exhibits with the Commission excepting the County's final determination which was filed with the Appeal Form.
10. The Taxpayer failed to appear at the hearing.
11. The Order for Hearing and Notice of Hearing issued by the Commission states in Paragraph 2 that if the Taxpayer fails to appear at the hearing, the Commission may enter an order dismissing the Appeal.
12. The County Board moved for an order of default judgment.
13. The County Board's motion for an Order of Default Judgment should be granted.

**II.
CONCLUSIONS OF LAW**

1. The Commission has subject matter jurisdiction in this appeal.
2. Subject matter jurisdiction of the Commission in each of the above captioned appeals is over all questions necessary to determine taxable value. Neb. Rev. Stat. §77-5016(7) (Supp. 2007).
3. The Commission has jurisdiction over the parties to this appeal.
4. The Commission is authorized to enter default judgments by Neb. Rev. Stat. §77-5015 (Cum. Supp. 2006).

**III.
ORDER**

IT IS ORDERED THAT:

1. The motion of the County Board for a Default Judgment is granted.
2. The decisions of the County Board determining taxable value of the subject property as of the assessment date, January 1, 2008, are affirmed.

3. Taxable value of each parcel of the subject property for the tax year 2008 is:

Case No. 08A 203

Agricultural land	\$185,420.00
Total	<u>\$185,420.00</u>

Case No. 08A 204

Agricultural land	\$471,470.00
Total	<u>\$471,470.00</u>

Case No. 08A 205

Agricultural land	\$78,300.00
Total	<u>\$78,300.00</u>

Case No. 08A 206

Agricultural land	\$86,720.00
Total	<u>\$86,720.00</u>

4. This decision, if no appeal is timely filed, shall be certified to the Platte County Treasurer, and the Platte County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (Cum. Supp. 2008).
5. Any request for relief, by any party, which is not specifically provided for by this order is denied.
6. Each party is to bear its own costs in this proceeding.
7. This decision shall only be applicable to tax year 2008.

8. This order is effective for purposes of appeal June 22, 2009.

Signed and Sealed. June 22, 2009.

Wm. R. Wickersham, Commissioner

Nancy J. Salmon, Commissioner

Robert W. Hotz, Commissioner

SEAL

APPEALS FROM DECISIONS OF THE COMMISSION MUST SATISFY THE REQUIREMENTS OF NEB. REV. STAT. §77-5019 (CUM. SUPP. 2008), OTHER PROVISIONS OF NEBRASKA STATUTES, AND COURT RULES.