

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

DANA L. CICOTELLO,	)	
	)	
Appellant,	)	Case Nos. 09R 036, 09R 037, 09R 038, 09R
	)	039, 09R 040, and 09R 041
v.	)	
	)	DECISION AND ORDER
ADAMS COUNTY BOARD OF	)	AFFIRMING THE DECISIONS OF
EQUALIZATION,	)	THE ADAMS COUNTY BOARD OF
	)	EQUALIZATION
Appellee.	)	

The above-captioned cases were called for a hearing on the merits of appeals by Dana L. Cicotello ("the Taxpayer") to the Tax Equalization and Review Commission ("the Commission"). The hearing was held in the Holiday Inn Express, Kearney, NE, Nebraska, on December 1, 2010, pursuant to an Order for Hearing and Notice of Hearing issued July 26, 2010 as amended by an Order dated November 2, 2010. Commissioner Warnes, Vice-Chairperson of the Commission, was the presiding hearing officer. Commissioner Wickersham, Chairperson of the Commission, was absent. Commissioner Warnes, as Vice-Chairperson acting in the absence of the Chairperson, designated Commissioners Warnes, Salmon, and Hotz as a panel of the Commission to hear the appeal. Commissioner Hotz was excused. Commissioner Salmon was present. The appeal was heard by a quorum of a panel of the Commission.

Dana L. Cicotello was present at the hearing. No one appeared as legal counsel for the Taxpayer.

Audrey Lee, a Deputy County Attorney for Adams County, Nebraska, was present as legal counsel for the Adams County Board of Equalization ("the County Board").

The Commission took statutory notice, received exhibits, and heard testimony.

The Commission is required to state its final decision and order concerning an appeal, with findings of fact and conclusions of law, on the record or in writing. Neb. Rev. Stat. §77-5018 (Reissue 2009). The final decision and order of the Commission in the consolidated cases is as follows.

**I.  
ISSUES**

The Taxpayer has asserted that actual value of the subject property as of January 1, 2009, is less than actual value as determined by the County Board. The issues on appeal related to that assertion are:

Whether the decision of the County Board, determining actual value of the subject property, is unreasonable or arbitrary; and

The actual value of the subject property on January 1, 2009.

The Taxpayer has asserted that taxable value of the subject property as of January 1, 2009, is not equalized with the taxable value of other real property. The issues on appeal related to that assertion are:

Whether the decision of the County Board determining the equalized taxable value of the subject property is unreasonable or arbitrary;

Whether the equalized taxable value of the subject property was determined by the County Board in a manner and an amount that is uniform and proportionate as required by Nebraska's Constitution in Article VIII §1; and

The equalized taxable value of the subject property on January 1, 2009.

**II.  
FINDINGS OF FACT**

The Commission finds and determines that:

1. The Taxpayer has a sufficient interest in the outcome of the above captioned appeals to maintain them.
2. The parcels of real property to which the above captioned appeals pertain are ("the Subject Property") described in the tables below.
3. Actual value of each parcel of the subject property placed on the assessment roll as of January 1, 2009, ("the assessment date") by the Adams County Assessor, value as proposed in timely protests, and actual value as determined by the County Board is shown in the following tables:

**Case No. 09R- 036**

Description: Lot 1, Cicotello 2nd Sub City of Hastings, Adams County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$2,980.00	\$2,100.00	\$2,980.00
Improvement			
Total	\$2,980.00	\$2,100.00	\$2,980.00

**Case No. 09R-037**

Description: Lot 2, Cicotello 2nd Sub City of Hastings, Adams County, Nebraska

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$2,980.00	\$2,100.00	\$2,980.00
Improvement			
Total	\$2,980.00	\$2,100.00	\$2,980.00

**Case No. 09R-038**

Description: Lot 3, Cicotello 2nd Sub City of Hastings, Adams County, Nebraska

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$2,955.00	\$2,100.00	\$2,955.00
Improvement			
Total	\$2,955.00	\$2,100.00	\$2,955.00

**Case No. 09R-039**

Description: Lot 4, Cicotello 2nd Sub City of Hastings, Adams County, Nebraska

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$2,950.00	\$2,100.00	\$2,950.00
Improvement			
Total	\$2,950.00	\$2,100.00	\$2,950.00

**Case No. 09R-040**

Description: Lot 5, Cicotello 2nd Sub City of Hastings, Adams County, Nebraska

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$2,980.00	\$2,100.00	\$2,980.00
Improvement			
Total	\$2,980.00	\$2,100.00	\$2,980.00

**Case No. 09R-041**

Description: Lot 6, Cicotello 2nd Sub City of Hastings, Adams County, Nebraska

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$2,980.00	\$2,100.00	\$2,980.00
Improvement			
Total	\$2,980.00	\$2,100.00	\$2,980.00

Appeals of the County Board's decisions were filed with the Commission.

4. The appeals were consolidated for hearing by order of the Commission.
5. An Order for Hearing and Notice of Hearing issued on July 26, 2010, as amended by an Order issued on November 2, 2010, set a hearing of the appeals for December 1, 2010, at 10:00 a.m. CDT.
6. 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.
7. Actual value of each parcel for the tax year 2009 is:
- 8.

### III. APPLICABLE LAW

1. 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) (Reissue 2009).
2. “Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm’s length transaction, between a willing buyer and a willing seller, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property the analysis shall include a full description of the physical characteristics of the real property and an identification of the property rights valued.” Neb. Rev. Stat. §77-112 (Reissue 2009).
3. “Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach.” Neb. Rev. Stat. §77-112 (Reissue 2009).
4. “Actual value, market value, and fair market value mean exactly the same thing.”  
*Omaha Country Club v. Douglas County Board of Equalization, et al.*, 11 Neb.App. 171, 180, 645 N.W.2d 821, 829 (2002).
5. Taxable value is the percentage of actual value subject to taxation as directed by section 77-201 of Nebraska Statutes and has the same meaning as assessed value. Neb. Rev. Stat. §77-131 (Reissue 2009).

6. All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation. Neb. Rev. Stat. §77-201(1) (Reissue 2009).
7. “Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const., Art. VIII, §1.
8. Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value. *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).
9. The purpose of equalization of assessments is to bring the assessment of different parts of a taxing district to the same relative standard, so that no one of the parts may be compelled to pay a disproportionate part of the tax. *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991); *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb.App. 582, 597 N.W.2d 623, (1999).
10. Equalization to obtain proportionate valuation requires a comparison of the ratio of assessed to actual value for the subject property and comparable property. See, *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb.App. 582, 597 N.W.2d 623 (1999).
11. Uniformity requires that whatever methods are used to determine actual or taxable value for various classifications of real property that the results be correlated to show uniformity. *Banner County v. State Board of Equalization*, 226 Neb. 236, 411 N.W.2d 35 (1987).

12. Taxpayers are entitled to have their property assessed uniformly and proportionately, even though the result may be that it is assessed at less than the actual value. *Equitable Life v. Lincoln County Bd. of Equal.*, 229 Neb. 60, 425 N.W.2d 320 (1988); *Fremont Plaza v. Dodge County Bd. of Equal.*, 225 Neb. 303, 405 N.W.2d 555 (1987).
13. The constitutional requirement of uniformity in taxation extends to both rate and valuation. *First Nat. Bank & Trust Co. v. County of Lancaster*, 177 Neb. 390, 128 N.W.2d 820 (1964).
14. In the evaluation of real property for tax purposes, where buildings and improvements are taxable as a part of the real estate, the critical issue is the actual value of the entire property, not the proportion of that value which is allocated to the land or to the buildings and improvements by the appraiser. *Bumgarner v. Valley County*, 208 Neb. 361, 303 N.W.2d 307 (1981).
15. If taxable values are to be equalized it is necessary for a Taxpayer to establish by clear and convincing evidence that valuation placed on his or her property when compared with valuations placed on similar property is grossly excessive and is the result of systematic will or failure of a plain legal duty, and not mere error of judgement. There must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity. *Newman v. County of Dawson*, 167 Neb. 666, 94 N.W.2d 47 (1959).
16. A presumption exists that the County Board has faithfully performed its duties and has acted on competent evidence. *City of York v. York County Bd. Of Equalization*, 266 Neb. 297, 64 N.W.2d 445 (2003).



17. The presumption in favor of the county board may be classified as a principle of procedure involving the burden of proof, namely, a taxpayer has the burden to prove that action by a board of equalization fixing or determining valuation of real estate for tax purposes is unauthorized by or contrary to constitutional or statutory provisions governing taxation. *Gordman Properties Company v. Board of Equalization of Hall County*, 225 Neb. 169, 403 N.W.2d 366 (1987).
18. The presumption disappears if there is competent evidence to the contrary. *Id.*
19. The order, decision, determination, or action appealed from shall be affirmed unless evidence is adduced establishing that the order, decision, determination, or action was unreasonable or arbitrary. Neb. Rev. Stat. §77-5016 (8) (Reissue 2009).
20. Proof that the order, decision, determination, or action appealed from was unreasonable or arbitrary must be made by clear and convincing evidence. See, e.g., *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb.App. 171, 645 N.W.2d 821 (2002).
21. "Clear and convincing evidence means and is that amount of evidence which produces in the trier of fact a firm belief or conviction about the existence of a fact to be proved." *Castellano v. Bitkower*, 216 Neb. 806, 812, 346 N.W.2d 249, 253 (1984).
22. A decision is "arbitrary" when it is made in disregard of the facts and circumstances and without some basis which could lead a reasonable person to the same conclusion. *Phelps Cty. Bd. of Equal. v. Graf*, 258 Neb 810, 606 N.W.2d 736 (2000).
23. A decision is unreasonable only if the evidence presented leaves no room for differences of opinion among reasonable minds. *Pittman v. Sarpy Cty. Bd. of Equal.*, 258 Neb 390, 603 N.W.2d 447 (1999).

24. “An owner who is familiar with his property and knows its worth is permitted to testify as to its value.” *U. S. Ecology v. Boyd County Bd. Of Equalization*, 256 Neb. 7, 16, 588 N.W.2d 575, 581 (1999).
25. The County Board need not put on any evidence to support its valuation of the property at issue unless the taxpayer establishes the Board's valuation was unreasonable or arbitrary. *Bottorf v. Clay County Bd. of Equalization*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).
26. A Taxpayer, who only produced evidence that was aimed at discrediting valuation methods utilized by the county assessor, failed to meet burden of proving that value of property was not fairly and proportionately equalized or that valuation placed upon property for tax purposes was unreasonable or arbitrary. *Beynon v. Board of Equalization of Lancaster County*, 213 Neb. 488, 329 N.W.2d 857 (1983).
27. A Taxpayer must introduce competent evidence of actual value of the subject property in order to successfully claim that the subject property is overvalued. Cf. *Lincoln Tel. and Tel. Co. v. County Bd. Of Equalization of York County*, 209 Neb. 465, 308 N.W.2d 515 (1981); *Arenson v. Cedar County*, 212 Neb. 62, 321 N.W.2d 427 (1982)(determination of equalized taxable value); *Josten-Wilbert Vault Co. v. Board of Equalization for Buffalo County*, 179 Neb. 415, 138 N.W.2d 641 (1965) (determination of actual value).

#### IV. ANALYSIS

The subject property consists of six (6) unimproved residential parcels. The subject property was purchased by the Taxpayer in May of 1999 for \$22,000 to \$23,000. (E5:1).

The County provided a schedule of how unimproved lots are assessed in Adams County.

(E5:1). Specific application of the valuation schedule to the subject property was provided.

(E5:2). The County Assessor chose to assess all six lots as one parcel which has the effect of lowering the assessed taxable value as compared to valuing each lot separately. The appraiser for the County Assessor testified that the schedule provided was created from the past sales of unimproved lots in Adams County and that it was applied uniformly to all unimproved lots throughout the county. The Taxpayer did not provide evidence that there were other comparable parcels which were valued differently.

The Commission's review of the schedule of valuation shown on Exhibit 5 page 2 shows that there are breakpoints based on the the size. The first 7,000 square feet is valued at \$1.00 per square foot, the next 13,000 square feet at \$.50 per square feet and the rest at \$.10 per square feet. The map of the subject property provided by the Taxpayer shows that the size of each lot is approximately 75 feet by 115 feet; however the exact size of the subject property is stated in the property record file as 63,227 square feet. The breakdown of this total area is then valued using the schedule with the breakpoints as discussed above and the total value is then divided by six to arrive at a per lot value. By this method, the County values 43,227 square feet of the subject property at the lesser valuation of \$0.10 per square foot. The County's assessment practices as relates to this Taxpayer results in a lesser valuation than if each of the six (6) lots were valued separately; however, the practice demonstrated is not in accordance with Nebraska law.

Nebraska law requires an assessor to prepare an assessment roll each year. Neb. Rev. Stat. §77-1303 (Reissue 2003). The assessment roll is to list each parcel, its owner, the number of acres or lots which comprise it and the value thereof and the improvements and the value

thereof. *Id.* A parcel is defined as a contiguous tract of land determined by its boundaries under the same ownership, and in the same tax district and section. Parcel also means an improvement on leased land. If all or several lots in the same block are owned by the same person and contained in the same district, they may be included in one parcel. Neb. Rev. Stat. §77-132 (Cum. Supp. 2008). The County could have chosen to combine all six (6) parcels into one; however, they chose to identify each lot as a parcel, but combine all six (6) parcels as one for assessment which is not authorized by statute or rule and regulation.

Courts have recognized that if valuation of a single lot as a parcel is required by law or regulation that requirement precludes grouping of the individual parcels together for valuation. The Court in *St. Leonard Shores* based on a directive of the State Department of Assessment and Taxation prohibiting consideration of bulk ownership found that each lot had to be valued separately. *See, St. Leonard Shores v. Supervisor of Assessments of Calvet County*, 307 Md. 441, 514 A2d 1215 (1985). The Court did not accept the argument of *St. Leonard Shores* that a buyer did not exist for all of the parcels it held. The Court stated: “Regardless of whether a buyer for each lot actually exists, the assessor is required to assess each lot as if a willing buyer exists.” *Id.* at 446, 1215. The Court in *First Interstate* relied on a statute that required preparation of an assessment roll listing each parcel of real property. *See, First Interstate Bank or Oregon N.A. v. Department of Revenue*, 306 Or. 450, 760 P.2d 880 (1988). The Court also noted that use of a developer’s discount does not result in a valuation of a parcel at its highest and best use, i.e. commercial or residential land, but as an investment. *Id.* The Court in *Hixon*, found that statutes which required the appraisal of each parcel of real property at its fair market

value in money and the determination of fair market value using statutory factors did not allow use of the discount. *See, Hixon v. Lario Enterprises, Inc.*, 257 Kan. 377, 892 P.2d 507(1995).

*Cae Enterprises LLC v. Sarpy Cty. Bd. Of Equal.*, Case No. 08C-002 (TERC issued July 14, 2009) at 10-11.

The appraiser for the County Assessor testified that he was not sure how the lots were assessed since another appraiser in the County Assessor's office did the appraisal for the subject property. He testified that he thought that the County's choice to combine all six (6) lots was a form of a "developers discount".

Developer discounts have not been discussed by Nebraska Courts, however, a Kansas Court has provided the following succinct description of the developer's discount method as used for ad valorem tax purposes. "The developer's discount method of valuation which is also known as the subdivision approach or the development approach, consists of a discounted cash flow analysis which considers a projected absorption rate and the corresponding drop in income from the sale of lots. Inherent in this approach is the notion that, if the owner of multiple lots places them all on the market at once, there would not be enough buyers in the marketplace who would be willing to pay full market price for each lot. Such approach assumes that the seller would have to discount the price of the property to lure additional buyers into the market. The discount is calculated by utilizing an absorption factor, which is based upon the number of willing buyers in any given year. In the alternative, the developer's discount method could be defined as the price that the owner of multiple lots would accept for all of its lots when sold to one

buyer; that buyer would presumably pay a discounted price for each individual lot because the buyer would take the absorption factor into account in determining how quickly, and for what price, he or she could in turn sell the lots to other buyers." 19 Kan.App.2d 643, 875 P.2d 297 (1994).

The developer's discount as applied to undeveloped land is a recognized valuation technique. See, *The Appraisal of Real Estate* 13<sup>th</sup> Edition, The Appraisal Institute (2008) pp. 370 - 375. Use of the technique for valuation of lots after development has run afoul of statutory and constitutional provisions in various states: valuation of each lot in a developed subdivision at its full cash value approved, use of a developer's discount was rejected, *St. Leonard Shores v. Supervisor of Assessments of Calvet County*, 307 Md. 441, 514 A2d 1215 (1985); use of a developer's discount did not comply with statutes requiring separate valuation of each parcel placed on the assessment rolls, *First Interstate Bank or Oregon N.A. v. Department of Revenue*, 306 Or. 450, 760 P.2d 880 (1988); use of a developer's discount violated statutory scheme of valuing property for ad valorem tax purposes, *Hixon v. Lario Enterprises, Inc.*, 257 Kan. 377, 892 P.2d 507(1995); wholesale discount would violate the constitutional requirement of uniformity of taxation, *Edward Rose Building Company v. Independence Township*, 436 Mich. 620, 462 N.W.2d 325 (1990); statute providing for discount if the property consists of four or more lots within one subdivision, and the lots are held under one ownership would be valued under a method recognizing the time period over which the lots must be sold to realize current market prices was unconstitutional violating the rules of uniformity of taxation for the same class of property and uniformity of assessment, levy and collection found in

separate provisions of Oregon's Constitution, *Mathias v. Department of Revenue of the State of Oregon*, 312 Or. 50, 817 P.2d 272 (1991); application of absorption discount to developer's subdivision lots violated uniformity of taxation requirement, and absorption method was contrary to statutory scheme of ad valorem taxation, *Board of Equalization of Salt Lake County v. Utah State Tax Commissioner ex rel. Benchmark, Inc.*, 864 P.2d 882 (1993).

*Id.* at 8-10.

The Commission finds that the County Assessor has not complied with professionally approved mass appraisal practices in valuing the subject property. However, the Commission does not choose to recalculate the value for each lot using the schedule provided by the County since it would result in a higher taxable value for the six (6) lots and there is no cross appeal by the County Board. Further, the Commission finds that there is not evidence that the valuation of the subject property was not uniformly and proportionately valued as compared to other comparable parcels within the county.

The Taxpayer alleged that the subject property should not be valued at its higher value after development. He testified that it would take approximately \$180,000 to develop the subject property for residential purposes, thus making each lot worth \$30,000 per lot. The Commission notes from the evidence that this practice has not been done as each lot ranges in valuation for 2009 at between \$2,955 and \$2,980.

The Taxpayer alleged that it was his belief that Nebraska law requires that the valuation of real property remain the same from year to year if there is no improvement. Such belief is without basis in either the law or practicality. Each year is considered separate and distinct from

prior years and changes to valuation are reflected for example in the sale prices of other comparable parcels. The prior year's assessment is not relevant to the subsequent year's valuation. *DeVore v. Bd. Of Equal.*, 144 Neb. 351, 13 N.W.2d 451 (1944). *Affiliated Foods Coop. v. Madison Co. Bd. Of Equal.*, 229 Neb. 605, 613, 428 N.W.2d 201, 206 (1988).

The Taxpayer did not provide evidence of sales of comparable parcels to the subject property. The Commission gives greater weight to the evidence provided by the appraiser for the County Assessor than that provided by the Taxpayer.

The Commission does not find merit to the other allegations testified to by the Taxpayer.

A taxpayer who offers no evidence that the subject property is valued in excess of its actual value and who only produces evidence that is aimed at discrediting the valuation methods utilized by county assessor fails to meet his or her burden of proving that the value of the property was not fairly and proportionately equalized or that valuation placed upon the property for tax purposes was unreasonable or arbitrary. *Beynon v. Board of Equalization of Lancaster County*, 213 Neb. 488, 329 N.W.2d 857 (1983).

“There is a presumption that a board of equalization has faithfully performed its official duties in making an assessment and has acted upon sufficient competent evidence to justify its action. The presumption remains until there is competent evidence to the contrary presented, and the presumption disappears when there is competent evidence on appeal to the contrary. From that point on, the reasonableness of the valuation fixed by the board of equalization becomes one of fact based upon all the evidence presented. The burden of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board. In an appeal to the county board of equalization or to the district court, and from the district court to this court, the



burden of persuasion imposed on the complaining taxpayer is not met by showing a mere difference of opinion unless it is established by clear and convincing evidence that the valuation placed upon his property when compared to valuations placed on other similar property is grossly excessive and is the result of a systematic exercise of intentional will or failure of plain duty, and not mere errors of judgment.” *Id.* Taxpayer must introduce competent evidence of actual value of its property in order to successfully claim that a property is overvalued. *Lincoln Tel. and Tel. Co. v. County Bd. Of Equalization of York County*, 209 Neb. 465, 308 N. W. 2d 515 (1981).

The Commission finds that the Taxpayer has not provided competent evidence to rebut the presumption that the County Board faithfully performed its duties and did have sufficient competent evidence to make its determination.

The Commission finds that the Taxpayer has not provided clear and convincing evidence that the County Board’s decision was arbitrary or unreasonable. The appeal of the Taxpayer is denied.

**V.  
CONCLUSIONS OF LAW**

1. The Commission has subject matter jurisdiction in this appeal.
2. The Commission has jurisdiction over the parties to this appeal.
3. The Taxpayer has not produced competent evidence that the County Board failed to faithfully perform its official duties and to act on sufficient competent evidence to justify its actions.

4. The Taxpayer has not adduced sufficient, clear and convincing evidence that the decisions of the County Board are unreasonable or arbitrary and the decisions of the County Board should be affirmed.

**VI.  
ORDER**

**IT IS ORDERED THAT:**

1. The decisions of the County Board determining actual values of the parcels comprising subject property as of the assessment date, January 1, 2009, are affirmed.
2. Actual value, for the tax year 2009, of each parcel described in an appeal as referenced by the Case No. is:

**Case No. 09R 036**

Land value	\$2,980.00
Total value	<u>\$2,980.00</u>
Total value	<u>\$ 2,980.00.</u>

**Case No. 09R 037**

Land value	\$2,980.00
Total value	<u>\$2,980.00</u>
Total value	<u>\$ 2,980.00.</u>

**Case No. 09R 038**

Land value	\$2,955.00
Total value	<u>\$2,955.00</u>
Total value	<u>\$ 2,955.00.</u>

**Case No. 09R 039**

Land value	\$2,950.00
Total value	<u>\$2,950.00</u>
Total value	<u>\$ 2,950.00.</u>

**Case No. 09R 040**

Land value	\$2,980.00
Total value	<u>\$2,980.00</u>
Total value	<u>\$ 2,980.00.</u>

**Case No. 09R 041**

Land value	\$2,980.00
Total value	<u>\$2,980.00</u>
Total value	<u>\$ 2,980.00.</u>

3. This decision, if no appeal is timely filed, shall be certified to the Adams County Treasurer, and the Adams County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (Reissue 2009).

4. Any request for relief, by any party, which is not specifically provided for by this order is denied.
5. Each party is to bear its own costs in this proceeding.
6. This decision shall only be applicable to tax year 2009.
7. This order is effective for purposes of appeal on December 22, 2010.

Signed and Sealed. December 22, 2010.

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Nancy J. Salmon, Commissioner

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William C. Warnes, Commissioner

**SEAL**

**APPEALS FROM DECISIONS OF THE COMMISSION MUST SATISFY THE REQUIREMENTS OF NEB. REV. STAT. §77-5019 (REISSUE 2009), OTHER PROVISIONS OF NEBRASKA STATUTES, AND COURT RULES.**