BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Nancy J. Giff, Appellant, v. Sarpy County Board of Equalization, Appellee,	Case No: 11R-013 & 12R-161 Decision and Order Reversing the Determinations of the Sarpy County Board of Equalization

For the Appellant:
Nancy Giff and Martin J. Giff,
Pro Se

For the Appellee:
Michael A. Smith,
Deputy Sarpy County Attorney

These appeals were heard before Commissioners Robert W. Hotz and Nancy J. Salmon.

I. THE SUBJECT PROPERTY

The Subject Property is a residential parcel located at 106 Forest Drive, in the city of Bellevue, in Sarpy County, Nebraska. The parcel is improved with a 3,886 square foot residence, a swimming pool, and two tennis courts. The legal description of the parcel is found at Exhibit 1. The property record card for the Subject Property for the 2010 tax year is found at Exhibit 4 and for the 2011 tax year is found at Exhibit 5.

II. PROCEDURAL HISTORY

The Sarpy County Assessor determined that the assessed value of the Subject Property was $544,138 for tax year 2011[1] and $511,101 for tax year 2012[2]. Nancy J. Giff (the Taxpayer) protested this assessment to the Sarpy County Board of Equalization (County Board) and requested an assessed valuation of $435,000 for tax year 2011[3] and $425,000 for tax year 2012[4].

[1] E1:1.
[2] E2:1.
[3] E4:3.
[4] E5:3.

The Sarpy County Board determined that the assessed value was $544,138 for tax year 2011[5] and $511,101 for tax year 2012.[6]

The Taxpayer appealed the decisions of the County Board to the Tax Equalization and Review Commission (Commission). Prior to the hearing, the parties exchanged 104 exhibits and submitted a Pre-Hearing Conference Report, as ordered by the Commission. In the Pre-Hearing Conference Report, the parties stipulated to the receipt of exchanged exhibits. The Commission held a consolidated hearing on December 19, 2012.

III. STANDARD OF REVIEW

The Commission's review of the determination by a County Board of Equalization is de novo.[7] When the Commission considers an appeal of a decision of a county board of equalization, a presumption exists that the "board of equalization has faithfully performed its official duties in making an assessment and has acted upon sufficient competent evidence to justify its action."[8]

> That presumption remains until there is competent evidence to the contrary presented, and the presumption disappears when there is competent evidence adduced on appeal to the contrary. From that point forward, 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.[9]

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.[10] Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.[11]

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[5] E1:1.
[6] E2:1.
[7] See, Neb. Rev. Stat. §77-5016(8) (2012 Cum. Supp.), *Brenner v. Banner Cty. Bd. Of Equal.*, 276 Neb. 275, 286, 753 N.W.2d 802, 813 (2008). "When an appeal is conducted as a 'trial de novo,' as opposed to a 'trial de novo on the record,' it means literally a new hearing and not merely new findings of fact based upon a previous record. A trial de novo is conducted as though the earlier trial had not been held in the first place, and evidence is taken anew as such evidence is available at the time of the trial on appeal." *Koch v. Cedar Cty. Freeholder Bd.*, 276 Neb. 1009, 1019 (2009).
[8] *Brenner v. Banner Cty. Bd. Of Equal*., 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (Citations omitted).
[9] *Id.*
[10] Neb. Rev. Stat. §77-5016(8) (2012 Cum. Supp.).
[11] *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

A Taxpayer must introduce competent evidence of actual value of the subject property in order to successfully claim that the subject property is overvalued.[12] 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.[13]

In an appeal, the commission "may determine any question raised in the proceeding upon which an order, decision, determination, or action appealed from is based. The commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal."[14] The commission may also "take notice of judicially cognizable facts and in addition may take notice of general, technical, or scientific facts within its specialized knowledge…," and may "utilize its experience, technical competence, and specialized knowledge in the evaluation of the evidence presented to it.[15]

IV. VALUATION

A. Law

Under Nebraska law,

> [a]ctual 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.[16]

"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."[17] "Actual value, market value, and fair market value mean exactly the same thing."[18] 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

[12] Cf. *Josten-Wilbert Vault Co. v. Board of Equalization for Buffalo County*, 179 Neb. 415, 138 N.W.2d 641 (1965) (determination of actual value); *Lincoln Tel. and Tel. Co. v. County Bd. Of Equalization of York County*, 209 Neb. 465, 308 N.W.2d 515 (1981)(determination of equalized taxable value).
[13] *Bottorf v. Clay County Bd. of Equalization*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).
[14] Neb. Rev. Stat. §77-5016(8) (2012 Cum. Supp.).
[15] Neb. Rev. Stat. §77-5016(6) (2012 Cum. Supp.).
[16] Neb. Rev. Stat. §77-112 (Reissue 2009).
[17] *Id*.
[18] *Omaha Country Club v. Douglas County Board of Equalization, et al.*, 11 Neb.App. 171, 180, 645 N.W.2d 821, 829 (2002).

as assessed value.[19] All real property in Nebraska subject to taxation shall be assessed as of January 1.[20] All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.[21]

B. Summary of the Evidence

Martin J. Giff testified on behalf of the Taxpayer. Giff testified as an owner and as a General Certified Appraiser. Giff also held a real estate broker's license. Giff testified that the Subject Property consisted of 6.64 acres improved with a 3,882 square foot residence. Giff described the topography of the Subject Property as steep rolling hills, heavily wooded, very undulating, with steep inclines and declines, and washouts resulting from the steep grades. He testified that portions of the property were subject to 40 foot elevation differences. To demonstrate the topography of the Subject Property, the Taxpayer submitted Exhibit 36, a topographical map showing the changes in elevation. Giff asserted that much of the Subject Property's unimproved area was unbuildable and waste; only supplying a buffer for the residence, but not supplying any tangible value to the Subject Property.

The Commission finds that while portions of the Subject Property may not be buildable, those portions still contribute value to the Subject Property by providing a buffer from neighbors. This is suggested by Giff's testimony that the Taxpayer acquired additional adjacent unbuildable land, for value, in the last five years.

Giff further testified that the North edge of the Subject Property is burdened by an easement to allow access to neighboring residences on an adjacent parcel. However, Giff failed to quantify the impact of the easement on the actual value of the Subject Property, and he failed to present any evidence showing that the County Board's determination did not include appropriate adjustments to the actual value of the Subject Property based on the easement.

He described the tennis courts located on the Subject Property as abandoned and inundated by small trees, weeds, and 8 inch cracks, with no recent or regular maintenance. Giff asserted that the tennis courts had no functional utility and that the Subject Property should receive a

[19] Neb. Rev. Stat. §77-131 (Reissue 2009).
[20] See, Neb. Rev. Stat. §77-1301(1) (Reissue 2009).
[21] Neb. Rev. Stat. §77-201(1) (Reissue 2009).

depreciation deduction for functional obsolescence of the tennis courts. The Taxpayer offered a copy of a bid to remove the asphalt and concrete, and to regrade the land occupied by the tennis courts.[22] The total estimated cost for removal was $24,875.[23] Additionally, the Taxpayer offered a copy of costing data from Marshall and Swift for removal and demolition.[24]

The Taxpayer presented evidence that the Subject Property had received functional obsolescence deductions in tax years 2004 to 2010 for four tennis courts, and that two of the tennis courts were removed between 2004 and 2007. Giff testified that as of the effective date of both of these appeals only two tennis courts remained on the Subject Property.

Larry Houlton, a residential real estate appraiser for the Sarpy County Assessor (Assessor), testified on behalf of the County Board. Houlton testified that the Subject Property was valued using "a modified cost approach," and that depreciation for the Subject Property was calculated using the Marshall and Swift index and based on sales from the Subject Property's market area. He testified that in January 2010 a "door knock" was conducted at the Subject Property, but that the Taxpayer refused an internal inspection. He testified that the Subject Property had received an approximate deduction of $25,000 for tax years 2004 to 2010 for the functional obsolescence associated with the tennis courts located on the Subject Property.

Houlton testified that in January 2010 he went to the front door of the Subject Property and generally observed the residence, (but that he only observed the tennis courts from the public road later in 2010 in preparation for a hearing concerning the same property). He testified that from the public road he observed that the tennis courts did not appear to be maintained at that time, that they were encumbered with trash and weeds, and that they were missing the nets. He testified that the aerial photos taken in 2004 show four tennis courts, but that the aerial photos taken in 2007 showed only two tennis courts. He testified that the best evidence of any deduction for the functional obsolescence of the remaining two tennis courts should be calculated using the Marshall and Swift figures.

The Nebraska Supreme Court has held that the Assessor, in order to accurately describe the critical characteristics of a subject property must inspect the subject property. The Nebraska

[22] E38.
[23] E38.
[24] E80:1.

Supreme Court determined that "[w]here the county assessor does not act upon his own information, or does not make a personal inspection of the property, any presumption as to the validity of the official assessment does not obtain."[25]

This Commission has previously found that given this mandate, where the Taxpayer refuses the County's request to inspect the property, the provisions of the Adverse Inference Rule are triggered.[26] The provisions of this rule may be summarized as follows: where the Taxpayer refuses to allow the County to inspect the subject property, after challenging the assessed value as determined by the County, there is created a rebuttable presumption that the results of the inspection would militate against the Taxpayer's interest. The finder of fact is the sole judge of what probative value to give the fact that the Taxpayer refused the County's request to inspect the property. Furthermore, the relative convincing powers of the inferences to be drawn from that fact is for the determination of the finder of fact.

Based upon the foregoing facts and law, the Commission finds that the Taxpayer has provided clear and convincing evidence that the Subject Property should receive a deduction for functional obsolescence associated with the deteriorating tennis courts located on the Subject Property. However, the Commission does not find the estimate provided by the Taxpayer in Exhibit 38 clear and convincing evidence of the quantification of that deduction, but relies instead on a calculation based upon information supplied in the applicable Marshall Valuation Services, *Unit-in-Price Costs*, for removal and demolition of the tennis court material.[27]

Using the Marshall costing factors, the Commission finds that the Subject Property should receive an additional $15,581 depreciation deduction for tax year 2011[28] and an additional $16,180 depreciation deduction for tax year 2012[29] for functional obsolescence associated with the two tennis courts located on the Subject Property. The Commission notes that the Taxpayer failed to quantify the size of the stairs and risers associated with the tennis courts, therefore, any

[25] *Grainger Bros. Co. v. County Bd. of Equalization of Lancaster Co.*, 180 Neb. 571, 582-83, 144 N.W.2d 161, 169 (1966).
[26] *See Yarpe v. Lawless Distrib. Co.*, 7 Neb.App. 957, 962 - 963, 587 N.W.2d 417, 421 (1998).
[27] Marshal Valuation Services, Residential Cost Handbook, Unit-In-Place Costs, Demolition, Removal, 9/2010.
[28] ((14,300 units asphalt x $.65 = $9,295) + (500 units sidewalk x $2.05 = $1,025) = $10,320 x .97 Current Cost Multiplier x .98 Local Multiplier = $9,810 + 20% Hauling = $11,772 + ($.26 x 14,800 site preparation = $3,809) = $15,581 total).
[29] ((14,300 units asphalt x $.65 = $9,295) + (500 units sidewalk x $2.05 = $1,025) = $10,320 x .99 Current Cost Multiplier x .97 Local Multiplier = $9,910 + 20% Hauling = $11,892 + ($.29 x 14,800 site preparation = $4,288) = $16,180 total).

functional obsolescence attributable to the demolition and removal costs of those units is not included in the adjustment.

The Commission finds that the Taxpayer failed to quantify the impact on value caused by an easement on the Subject Property, and finds that there is not clear and convincing evidence that the County Board's decision was arbitrary or unreasonable on that issue.

V. EQUALIZATION

A. Law

"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."[30] Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value.[31] 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.[32] In order to determine a proportionate valuation, a comparison of the ratio of assessed value to market value for both the subject property and comparable property is required.[33] 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.[34] 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.[35] The constitutional requirement of uniformity in taxation extends to both rate and valuation.[36] 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

[30] *Neb. Const.*, Art. VIII, §1.
[31] *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).
[32] *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).
[33] *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb.App. 582, 597 N.W.2d 623 (1999).
[34] *Banner County v. State Board of Equalization*, 226 Neb. 236, 411 N.W.2d 35 (1987).
[35] *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).
[36] *First Nat. Bank & Trust Co. v. County of Lancaster*, 177 Neb. 390, 128 N.W.2d 820 (1964).

error of judgment [sic]."[37] There must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity.[38]

B. Summary of the Evidence

The Assessor determined that the Subject Property was located in market area B09. Giff testified that market areas B02 and B09 contained substantially similar properties, and he gave as his professional opinion that the two market areas should be combined for purposes of valuation. Exhibits 55-66 illustrate and define market area B02, and Exhibits 17:1, 44:1, 45:1 and 55 illustrate and define market area B09. Giff testified that the Subject Property's land component was valued at just under $20,000 per acre. Giff testified that the Subject Property should be included in market area B02 instead of market area B09 because properties within market area B02 have larger lot sizes. Giff did not distinguish between lots and parcels.[39]

Giff also testified that the Subject Property was more similar to properties contained in the market areas WH and CM-1, which consist of undeveloped parcels previously constituting a golf course and are located close in proximity to the Subject Property, and market area B09. Giff testified that the golf course and the obsolete tennis courts located on the Subject Property were constructed in the 1970's as part of the development of the area. Giff testified that the parcels in market areas WH and CM-1 ceased to be used as a golf course and were sold to private owners. He testified that the parcels in market areas WH and CM-1 and the Subject Property were similar because of size and similar development history. Giff testified that by his calculations the properties in market areas WH and CM-1 were valued at $3,200 per acre and that the properties in market areas WH and CM-1 were as similar as possible to the Subject Property. Giff stated that the parcel referenced in Exhibit 74 and found within market area WH sold in August 2010, for $11,641 per acre, and was the most similar to the Subject Property.

[37] *Newman v. County of Dawson*, 167 Neb. 666, 670, 94 N.W.2d 47, 49-50 (1959) (Citations omitted).
[38] *Id.* at 673, 94 N.W.2d at 50.
[39] "Parcel means a contiguous tract of land determined by its boundaries, under the same ownership, and in the same tax district and section. If all or several lots in the same block are owned by the same person and are contained in the same tax district, they may be included in one parcel." Neb. Rev. Stat. §77-132 (Reissue 2009).

The Taxpayer provided the property record cards for alleged comparable properties located within market area B02.[40] The Taxpayer provided the property record cards for eight alleged comparable properties within market areas WH and CM-1.[41]

Houlton testified that market areas B02 and B09 differed in that market area B09 consisted of newer improved properties with an average year of improvement construction of 1995, while the average year of construction of improvements for market area B02 properties was 1945. Additionally, the quality ratings for the properties in market area B09 were generally Good+ (4.5), while the quality ratings for market area B02 properties were generally Average (3.0). He testified that the characteristics of the Subject Property were more consistent with properties found in market area B09 than in market area B02; specifically, the improvements on the Subject Property were constructed in 1998 and were rated as Very Good quality, with an improvement closer to the average square foot size of a home in market area B09 than in market area B02.

Houlton also testified that it was his typical practice to ensure the accuracy of his models by comparing the recent sales within a market area to the model predictions, but that there were no sales in the tax years in question of properties in excess of one half acre in market area B09 to determine the appropriateness of the model. Finally, he testified that the Subject Property is bordered on two sides by market area B09, but is not contiguous with any properties within market area B02. He testified that while there is a range of physical characteristics for properties within the market areas, the geographical locations of the properties minimized any impact on actual value. Houlton testified that the current use of the Taxpayer's alleged comparable properties which were previously used as a golf course were dissimilar because in the tax years in question the alleged comparable properties were restricted in use to a golf course or commercial property; the City of Bellevue had not approved their use for residential purposes.

Houlton further stated his opinion that the Taxpayer's alleged comparable property in Exhibit 51 is dissimilar to the Subject Property because the alleged comparable property has no access and is designated as an "Outlot" that may have no buildable area. He testified that the term "Outlot" designates a parcel that is unbuildable in its current configuration. Houlton also testified that the alleged comparable properties in Exhibits 58-65 were not comparable to the

[40] E58-66, and summary at E57.
[41] E69-76.

Subject Property because most had poor access or no access, were valued more as contiguous lots, were encumbered with several ravines and washouts, or had limited utilities.

Concerning the parcels referenced in Exhibits 86 and 87, Houlton testified that they were located in B09, valued similarly to the Subject Property, and contained three or more acres. He testified that while these parcels contained multiple lots, he valued all lots together as one parcel.[42] He further testified that he had utilized a "modified cost approach method," wherein the allocation method for determining the land values of residential properties is utilized after a replacement cost new value is determined for any improvements. On cross-examination, the Taxpayer questioned both of these practices, questioning the acceptability of the practices given the ability of the owners of the parcels described in Exhibits 86 and 87 to sell the platted lots within the parcels. The Taxpayer questioned whether it would be more acceptable to value each lot individually, and asserted that each lot would maintain a pro-rated value which should be compared to the Subject Property for equalization purposes.

The Commission finds that the alleged comparable parcels designated in Exhibit 67, page 1, and referred to as previously constituting a golf course were not comparable to the Subject Property because site improvements were not accounted for. Therefore, the valuation of these parcels is not clear and convincing evidence that the determination of value of the Subject Property by the County Board was arbitrary or unreasonable.

The Commission finds that the alleged comparable property described in Exhibit 74, and of which Giff testified he considered most comparable to the Subject Property, is likewise not comparable for equalization purposes because there was no evidence that the alleged comparable property had been improved for residential uses or that the zoning in the tax years at issue would have allowed residential use, that the obsolescence was sufficiently different, and that the alleged comparable property was an irregular size.

The Commission finds that the alleged comparable property identified in Exhibit 51 and generally referred to on the record as "Outlot" is not comparable to the Subject Property. While the parcel may be similar in size with similar topography to portions of the Subject Property, the

[42] "Parcel means a contiguous tract of land determined by its boundaries, under the same ownership, and in the same tax district and section. If all or several lots in the same block are owned by the same person and are contained in the same tax district, they may be included in one parcel." Neb. Rev. Stat. §77-132 (Reissue 2009).

Commission finds it significant that by definition the "Outlot" is unbuildable. Conversely, the Subject Property is able to legally support a 3,886 square foot residence, a swimming pool, and two tennis courts. Regarding this property, there is no clear and convincing evidence that the County determination regarding the Subject Property was arbitrary or unreasonable.

The Commission finds that the alleged comparable properties in Exhibits 58-65 are not comparable to the Subject Property, and there is, therefore, no clear and convincing evidence that the County Board determination of value of the Subject Property was arbitrary or unreasonable because of differences in accessibility, topography, and available utilities.

Additionally the Commission finds that the allocation method for determining land values is a commonly accepted mass appraisal technique most suitable for use for residential properties in subdivisions with sufficient sales.[43] The Commission also finds that Houlton's inclusion of multiple lots in a single parcel for ad valorem tax purposes is an acceptable practice under Nebraska Statutes section 77-132.

Finally, the Commission finds that the Taxpayer failed to produce clear and convincing evidence that County Board's adoption of Houlton's determination of market areas B02, B09, WH, and CM-1, and the criteria on which he based that determination were unreasonable or arbitrary. The determination of market areas as part of a market analysis and stratification and location analysis for the purposes of mass appraisal of real property is appropriate based upon geographic stratification, selected physical characteristics including size and age, or cluster analysis combining multiple physical characteristics.[44] The Commission finds that the determination of market areas B02, B09, WH, and CM-1 conforms to generally accepted mass appraisal techniques, and would expect to find differences in valuation between properties in different market areas generally attributable to the differences in physical and geographical characteristics determinative of the market areas.

[43] See, *The Appraisal of Real Estate*, 13th Ed., Appraisal Institute (2008) pgs. 362-63, 367-68; *Property Assessment Valuation*, 3rd Ed., International Association of Assessing Officers (2010) pgs 190-92.The method described by Houlton as a "modified cost approach" is defined in mass appraisal literature as the allocation method or allocation by abstraction. See, *The Dictionary of Real Estate Appraisal*, Appraisal Institute (2002) pg 10.

[44] See, *Mass Appraisal of Real Property*, International Association of Assessing Officers (1999), pgs 118-20.

VI. CONCLUSION

The Commission finds that there is competent evidence to rebut the presumption that the County Board faithfully performed its duties and had sufficient competent evidence to make its determination. The Commission also finds that there is clear and convincing evidence that the County Board's decision was arbitrary or unreasonable. The Commission further finds there is not clear and convincing evidence that the valuation placed on the Subject 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 a mere error of judgment.

For all of the reasons set forth above, the decision of the County Board is vacated and reversed.

VII. ORDER

IT IS ORDERED THAT:

1. The decision of the Sarpy County Board of Equalization determining the value of the Subject Property for tax years 2011 and 2012 is vacated and reversed.[45]
2. The assessed value of the Subject Property for tax year 2011 is:

Land	$118,200.00
Improvements	$410,357.00
Total	$528,557.00

3. The assessed value of the Subject Property for tax year 2012 is:

Land	$118,200.00
Improvements	$376,721.00
Total	$494,921.00

4. This Decision and Order, if no appeal is timely filed, shall be certified to the Sarpy County Treasurer and the Sarpy County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2012 Cum. Supp.)

[45] Assessed value, as determined by the County Board, was based upon the evidence at the time of the Protest proceeding. At the appeal hearing before the Commission, both parties were permitted to submit evidence that may not have been considered by the County Board at the protest proceeding.

5. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
6. Each party is to bear its own costs in this proceeding.
7. This Decision and Order shall only be applicable to tax years 2011 and 2012.
8. This Decision and Order is effective for purposes of appeal on March 20, 2013.

Signed and Sealed: March 20, 2013

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Robert W. Hotz, Commissioner

SEAL

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Nancy J. Salmon, Commissioner

Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2012 Cum. Supp.) and other provisions of Nebraska Statutes and Court Rules.