

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Shelley A. Walker-Lesac,
Appellant,

v.

Cass County Board of Equalization,
Appellee.

Case No: 12R 338

Decision and Order Reversing the Cass
County Board of Equalization

1. A Single Commissioner Hearing was held on March 7, 2014, at the Tax Equalization and Review Commission Hearing Room, Sixth Floor, Nebraska State Office Building, 301 Centennial Mall South, Lincoln, Nebraska, before Commissioner Salmon.
2. Shelley A. Walker-Lesac and Rudolph E. Lesac were present at the hearing.
3. Janet McCartney, Cass County Commission, was present for the Cass County Board of Equalization (the County).
4. The Subject Property (Subject Property) is unimproved residential parcel, with a legal description of: Lot 21, Konfrst 4th Add, Murray, Cass County, Nebraska.

Background

5. The Cass County Assessor assessed the Subject Property at \$29,029.00 for tax year 2012.
6. The Taxpayer protested this value to the Cass County Board of Equalization and requested an assessed value of \$14,280.00 for tax year 2012.
7. The Cass County Board of Equalization determined that the assessed value of the Subject Property was \$29,029.00 for tax year 2012.
8. The Taxpayer appealed the determination of the County to the Tax Equalization and Review Commission (the Commission).
9. At the Single Commissioner Hearing both parties expressed opinions that the actual value of the Subject Property is \$14,280 for tax year 2012.

ORDER

IT IS ORDERED THAT:

1. The Decision of the Cass County Board of Equalization determining the value of the Subject Property for tax year 2012 is Vacated and Reversed.
2. The taxable value of the Subject Property for tax year 2012 is: \$14,280.00
3. This Decision and Order, if no further action is taken, shall be certified to the Cass County Treasurer and the Cass County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2012 Cum. Supp.).

4. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
5. This Decision and Order applies only to assessed value of the Subject Property for the 2012 tax year.
6. Each Party is to bear its own costs in this proceeding.
7. This Decision and Order shall only be applicable to tax year 2012.
8. This Decision and Order is effective on March 14, 2014.

Signed and Sealed: March 14, 2014

Nancy J. Salmon, Commissioner