

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

JM Hotels Inc,
Appellant,

v.

Douglas County Board of Equalization,
Appellee.

Case No: 13C 222

Decision and Order Affirming the
Determination of the County Board of
Equalization
(Default Judgment)

For the Appellant:

JM Hotels Inc,
No Appearance

For the Appellee:

Shakil A. Malik
Douglas County Attorney

The appeal was heard before Commissioners Steven A. Keetle and Nancy J. Salmon.

I. THE SUBJECT PROPERTY

The Subject Property is a commercial parcel located in Douglas County. The legal description of the parcel is found in the Case File.

II. PROCEDURAL HISTORY

The Douglas County Assessor determined that the assessed value of the Subject Property was \$2,262,800 for tax year 2013. JM Hotels, Inc. (the Taxpayer) protested this assessment to the Douglas County Board of Equalization (the County Board) and requested an assessed valuation of \$1,400,000. The Douglas County Board determined that the assessed value for tax year 2013 was \$2,262,800.¹

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (Commission). The Commission issued an Order for Hearing on July 15, 2016, setting the hearing date for September 26, 2016. Affidavits of Service, which appear in the records of the Commission, establish that a copy of the Order for Hearing and Notice of Hearing

¹ See, Case File.

was served on all parties.² The Commission held a hearing on September 26, 2016. No one appeared on behalf of the Taxpayer as directed by the Commission’s Order for Hearing. The County Board moved for a default judgment in favor of the County Board’s determination.

III. STANDARD OF REVIEW

“In all appeals, excepting those arising under section 77-1606, if the appellant presents no evidence to show that the order, decision, determination or action appealed from is incorrect, the commission shall deny the appeal.”³ The Commission is authorized to enter default judgments.⁴

IV. CONCLUSION

The Taxpayer failed to appear at the hearing as required by the Order for Hearing and Notice of hearing and therefore presented no evidence to show that the order, decision, determination or action appealed from was incorrect. The motion for an Order of Default Judgment should be granted and the decision of the County Board is Affirmed.

V. ORDER

IT IS ORDERED THAT:

1. The Motion of the County Board for Default Judgment is granted.
2. The Decision of the Douglas County Board of Equalization determining the value of the Subject Property for tax year 2013 is Affirmed.
3. The taxable value of the Subject Property for tax year 2013 is:

Land:	\$ 977,500
<u>Improvement:</u>	<u>\$1,285,300</u>
Total:	\$2,262,800

4. This Decision and Order, if no appeal is timely filed, shall be certified to the Douglas County Treasurer and the Douglas County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2014 Cum. Supp.)

² See, Case File.

³ Neb. Rev. Stat. §77-5016(9) (2014 Cum. Supp.).

⁴ Neb. Rev. Stat. §77-5015 (2014 Cum. Supp.).

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 year 2013.
8. This Decision and Order is effective for purposes of appeal on September 28, 2016.

Signed and Sealed: September 28, 2016

Steven A. Keetle, Commissioner

SEAL

Nancy J. Salmon, Commissioner

Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2014 Cum. Supp.), other provisions of Nebraska Statute and Court Rules.