

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

Bucks Inc.,  
Appellant,

v.

Douglas County Board of Equalization,  
Appellee.

Case Nos: 13C 642, 13C 651, 13C 655,  
14C 499, 13C 656, 14C 511, 13C 643,  
14C 500, 13C 645, 14C 502, 15C 629,  
13C 647, 14C 504, 15C 626, 13C 648,  
14C 505, 15C 631, 13C 649, 14C 506,  
15C 625, 13C 650, 14C 507, 15C 627,  
13C 653, 14C 510, & 15C 628

Decision and Order Reversing the Decisions  
of the Douglas County Board of  
Equalization

Bucks Inc.,  
Appellant,

v.

Douglas County Board of Equalization,  
Appellee.

Case No. 15C 630

Decision and Order Affirming the Decision  
of the Douglas County Board of  
Equalization

**For the Appellant:**

Sean T. Mullen,  
Sean T. Mullen P.C., L.L.O.

**For the Appellee:**

Shakil A. Malik,  
Deputy Douglas County Attorney.

These appeals were heard before Commissioners Robert W. Hotz and Steven A. Keetle.

**I. THE SUBJECT PROPERTIES**

The Subject Property in Case No. 13C 642 is a commercial parcel located at 13125 Q Street, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 3,612 square foot convenience store. The legal description of the parcel is found at Exhibit 1. The property record card for the Subject Property is found at Exhibit 28.

The Subject Property in Case Nos. 13C 643 and 14C 500 is a commercial parcel located at 14404 Stony Brook Road, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 2,848 square foot convenience store. The legal description of the parcel is found at Exhibits 8 and 9. The property record card for the Subject Property is found at Exhibits 35 and 36.

The Subject Property in Case Nos. 13C 645, 14C 502, and 15C 629 is a commercial parcel located at 20402 Veterans Drive, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 4,837 square foot convenience store. The legal description of the parcel is found at Exhibits 10, 11, and 12. The property record card for the Subject Property is found at Exhibits 37, 38, and 39.

The Subject Property in Case Nos. 13C 647, 14C 504 and 15C 626 is a commercial parcel located at 2635 S. 160<sup>th</sup> Street, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 4,370 square foot convenience store. The legal description of the parcel is found at Exhibits 13, 14, and 15. The property record card for the Subject Property is found at Exhibits 40, 41, and 42.

The Subject Property in Case Nos. 13C 648, 14C 505, and 15C 631 is a commercial parcel located at 2765 S. 13<sup>th</sup> Street, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 3,721 square foot convenience store. The legal description of the parcel is found at Exhibits 16, 17, and 18. The property record card for the Subject Property is found at Exhibits 43, 44, and 45.

The Subject Property in Case Nos. 13C 649, 14C 506, and 15C 625 is a commercial parcel located at 2901 N. 72<sup>nd</sup> Street, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 3,648 square foot convenience store. The legal description of the parcel is found at Exhibits 19, 20, and 21. The property record card for the Subject Property is found at Exhibits 46, 47, and 48.

The Subject Property in Case Nos. 13C 650, 14C 507, and 15C 627 is a commercial parcel located at 3435 S. 42<sup>nd</sup> Street, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 4,332 square foot convenience store. The legal description of the parcel is

found at Exhibits 22, 23, and 24. The property record card for the Subject Property is found at Exhibits 49, 50, and 51.

The Subject Property in Case No. 13C 651 is a commercial parcel located at 4414 N. 30<sup>th</sup> Street, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 928 square foot convenience store. The legal description of the parcel is found at Exhibit 2. The property record card for the Subject Property is found at Exhibit 29.

The Subject Property in Case Nos. 13C 653, 14C 510, and 15C 628 is a commercial parcel located at 6003 Center Street, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 4,370 square foot convenience store. The legal description of the parcel is found at Exhibits 25, 26, and 27. The property record card for the Subject Property is found at Exhibits 52, 53, and 54.

The Subject Property in Case No. 13C 655 is a commercial parcel located at 7911 West Dodge Road, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 1,788 square foot convenience store. The legal description of the parcel is found at Exhibit 3. The property record card for the Subject Property is found at Exhibit 30.

The Subject Property in Case Nos. 13C 656 and 14C 511 is a commercial parcel located at 9645 Ida Street, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 3,139 square foot convenience store. The legal description of the parcel is found at Exhibits 6 and 7. The property record card for the Subject Property is found at Exhibits 33 and 34.

The Subject Property in Case Nos. 14C 499 and 15C 630 is a commercial parcel located at 13736 Q Street, in Douglas County, Nebraska. The parcel is improved with a gas station that includes a 4,750 square foot convenience store. The legal description of the parcel is found at Exhibits 4 and 5. The property record card for the Subject Property is found at Exhibit 31 and 32.

## II. PROCEDURAL HISTORY

The Douglas County Assessor (County Assessor) determined the assessed value for the above-captioned properties. Bucks, Inc. (the Taxpayer) protested these assessments to the Douglas County Board of Equalization (the County Board). The following chart summarizes the valuation protests and the final determination of the County Board for the parcels involved in these appeals for tax years 2013, 2014 and 2015:

Case No.	Parcel ID No.	Assessed Value by County Assessor	Final Determination by County Board
13C 642	2114240501	\$ 1,136,800	\$ 1,136,800
13C 643	2247051217	\$ 958,800	\$ 958,800
13C 645	2222570701	\$ 2,079,000	\$ 2,079,000
13C 647	2544015600	\$ 2,094,500	\$ 2,094,500
13C 648	2321820052	\$ 1,368,000	\$ 1,368,000
13C 649	626040100	\$ 1,577,800	\$ 1,577,800
13C 650	1218950460	\$ 1,899,900	\$ 1,899,900
13C 651	708910002	\$ 168,800	\$ 168,800
13C 653	2515640208	\$ 2,285,900	\$ 2,285,900
13C 655	639750000	\$ 460,800	\$ 460,800
13C 656	1842780202	\$ 1,515,500	\$ 1,515,500
14C 499	730170410	\$ 1,801,200	\$ 1,801,200
14C 500	2247051217	\$ 996,200	\$ 996,200
14C 502	2222570701	\$ 2,020,200	\$ 2,020,200
14C 504	2544015600	\$ 2,081,400	\$ 2,081,400
14C 505	2321820052	\$ 1,264,200	\$ 1,264,200
14C 506	626040100	\$ 1,546,700	\$ 1,546,700
14C 507	1218950460	\$ 1,870,000	\$ 1,870,000
14C 510	2515640208	\$ 2,327,400	\$ 2,327,400
14C 511	1842780202	\$ 1,214,100	\$ 1,214,100
15C 625	626040100	\$ 1,440,400	\$ 1,440,400
15C 626	2544015600	\$ 2,081,400	\$ 2,081,400
15C 627	1218950460	\$ 1,870,000	\$ 1,870,000
15C 628	2515640208	\$ 2,327,400	\$ 2,327,400
15C 629	2222570701	\$ 1,914,100	\$ 1,914,100
15C 630	730170410	\$ 2,118,600	\$ 2,118,600
15C 631	2321820052	\$ 1,264,200	\$ 1,264,200

The Taxpayer appealed all of the decisions of the County Board listed above to the Tax Equalization and Review Commission (the Commission). Prior to the hearing, the parties exchanged exhibits as ordered by the Commission. The Commission held a consolidated hearing on November 17, 2016.

### III. STANDARD OF REVIEW

The Commission's review of the determination by a County Board of Equalization is de novo.<sup>1</sup> 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."<sup>2</sup>

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.<sup>3</sup>

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.<sup>4</sup> Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.<sup>5</sup>

A Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.<sup>6</sup> The County Board need not

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<sup>1</sup> See, Neb. Rev. Stat. §77-5016(8) (2014 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).

<sup>2</sup> *Brenner v. Banner Cty. Bd. Of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (Citations omitted).

<sup>3</sup> *Id.*

<sup>4</sup> Neb. Rev. Stat. §77-5016(9) (2014 Cum. Supp.).

<sup>5</sup> *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

<sup>6</sup> 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).

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.<sup>7</sup>

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.”<sup>8</sup> 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.”<sup>9</sup> The Commission’s Decision and Order shall include findings of fact and conclusions of law.<sup>10</sup>

#### 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.<sup>11</sup>

“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.”<sup>12</sup> “Actual value, market value, and fair market value mean exactly the same thing.”<sup>13</sup> 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.<sup>14</sup> All real property in Nebraska subject to taxation shall be assessed as of

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<sup>7</sup> *Bottorf v. Clay County Bd. of Equalization*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).

<sup>8</sup> Neb. Rev. Stat. §77-5016(9) (2014 Cum. Supp.).

<sup>9</sup> Neb. Rev. Stat. §77-5016(6) (2014 Cum. Supp.).

<sup>10</sup> Neb. Rev. Stat. §77-5018(1) (2014 Cum. Supp.).

<sup>11</sup> Neb. Rev. Stat. §77-112 (Reissue 2009).

<sup>12</sup> *Id.*

<sup>13</sup> *Omaha Country Club v. Douglas County Board of Equalization, et al.*, 11 Neb.App. 171, 180, 645 N.W.2d 821, 829 (2002).

<sup>14</sup> Neb. Rev. Stat. §77-131 (Reissue 2009).

January 1.<sup>15</sup> All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.<sup>16</sup>

## **B. Summary of the Evidence**

The Subject Properties in these appeals are gas stations and convenience stores which were owned or had been owned and operated by the Taxpayer. Each of the Subject Properties consists of land, a building that is a convenience store, a canopy that is the structure and components of the fueling station, paving, and in some cases a light pole. Most of the parcels also included automatic car washes housed in separate buildings. The gas station and convenience store on the parcel in Case Nos. 13C 643 and 14C 500 was closed in November of 2013, but was still owned by the Taxpayer. The parcel in Case No. 13C 642 was sold by the Taxpayer in 2014.

In each of these cases, the County Board alleged the cost approach was used in determining the assessed value of the Subject Properties and the County Board agreed with the assessments by the County Assessor. The County Assessor calculated the Replacement Cost New (RCN) of the buildings and calculated depreciation. After deducting depreciation, the total was multiplied by a Neighborhood Adjustment factor to calculate the Replacement Cost New Less Depreciation (RCNLD).

The canopies, the paved asphalt, and the light poles were labeled as “Add Ons” in the “Cost Detail of Building” (the Cost Detail) for each convenience store building.<sup>17</sup> The County Assessor did not apply depreciation to the “Add Ons” for any of the Subject Properties.<sup>18</sup> The County Assessor then added the RCNLD of the buildings, the “Add Ons,” the value of the automatic car wash, and the land value to determine the total assessed value. The Taxpayer argues that the County Assessor should have applied depreciation to the property designated as “Add Ons” in the cost detail of each property. Both Parties indicated that the assessed value of the automatic car washes and the assessed value of the land are not in dispute.

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<sup>15</sup> See, Neb. Rev. Stat. §77-1301(1) (Reissue 2009).

<sup>16</sup> Neb. Rev. Stat. §77-201(1) (Reissue 2009).

<sup>17</sup> Exhibits 28:9; 29:6; 30:9; 31:6; 32:6; 33:9; 34:9; 35:9; 36:9; 37:8; 38:8; 39:8; 40:9; 41:9; 42:9; 43:9; 44:9; 45:9; 46:9; 47:9; 48:9; 49:10; 50:10; 51:10; 52:10; 53:10; & 54:10

<sup>18</sup> Exhibits 28:9; 29:6; 30:9; 31:6; 32:6; 33:9; 34:9; 35:9; 36:9; 37:8; 38:8; 39:8; 40:9; 41:9; 42:9; 43:9; 44:9; 45:9; 46:9; 47:9; 48:9; 49:10; 50:10; 51:10; 52:10; 53:10; & 54:10.

Despite the labeling by the County Assessor, the property designated as “Add Ons” were improvements for assessment purposes. An improvement is “any addition made to real property, amounting to more than a repair, such as sidewalks, streets, sewers or utilities.”<sup>19</sup> A structure is “anything constructed or erected, requiring permanent attachment to real property or attached to something permanently affixed to real property.”<sup>20</sup> Buildings and structures are both improvements.<sup>21</sup>

The cost approach requires that improvements be depreciated. The Appraisal Institute describes the cost approach as when “value is estimated as the current cost of reproducing or replacing the improvements. . . minus the loss in value from depreciation, plus land value.”<sup>22</sup> The International Association of Assessing Officers states that the cost approach includes six steps:

1. Estimate the land (site) value as if vacant and available for development to its highest and best use. . .
2. Estimate the total cost new of the improvements as of the appraisal date, including direct costs, indirect costs, and entrepreneurial profit from market analysis;
3. Estimate the total amount of accrued depreciation attributable to physical deterioration, functional obsolescence, and external (economic) obsolescence;
4. Subtract the total amount of accrued depreciation from the total cost new of the primary improvements to arrive at the depreciated cost of improvements;
5. Estimate the total cost new of any accessory improvements and site improvements, then estimate and deduct all accrued depreciation from the total cost new of these improvements;
6. Add site value to the depreciated cost of the primary improvements, accessory improvements, and site improvements, to arrive at a value indication by the cost approach.<sup>23</sup>

Both authorities state that depreciation must be applied to both the primary improvements and the accessory or “add on” improvements when using the cost approach.

Competent evidence was presented at the hearing that was clear and convincing proof that the County Assessor did not apply depreciation to the “add on” improvements on the Subject Properties. Therefore, the Commission finds that the County Assessor failed to correctly apply the cost approach with respect to the depreciation of all of the improvements on the Subject

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<sup>19</sup> N.A.C. Title 350, Ch. 10 §002.18D

<sup>20</sup> N.A.C. Title 350, Ch. 10 §002.22

<sup>21</sup> N.A.C. Title 350, Ch. 10 §002.21A

<sup>22</sup> Appraisal Institute, *The Appraisal of Real Estate*, at 36 (14<sup>th</sup> ed. 2013).

<sup>23</sup> International Association of Assessing Officers, *Property Assessment Valuation*, at 230 (3rd ed. 2010).



Properties, specifically the “add on” improvements. Consequently, the County Board erred in adopting the values of the County Assessor.

While it is clear that depreciation should have been applied to the “add on” improvements, the depreciation to be specifically applied to the “add on” improvements at an amount different than the depreciation applied to the building improvements was not quantified at the hearing. Therefore, the Commission must apply the same rate of depreciation that was used on the cost detail of the convenience store buildings for the Subject Properties for the “add on” improvements as it is the only rate of depreciation found in the record before the Commission. The Cost Detail for the convenience stores in each of the appeals should therefore be corrected to account for depreciation to the improvements labeled as “Add Ons.” The following table reflects the corrected calculations of the RCNLD for each of the convenience store buildings:

Case No.	Exh.	Total Building RCNLD w/o “Add Ons”	Total “Add On” Value	Physical Depreciation	Neighborhood Adjustment	RCNLD (includes “Add Ons,” Depreciation, and Neighborhood Factor)
13C 642	28:9	\$353,723	\$102,352	42.85%	2.20	\$573,423
13C 643	35:9	\$242,535	\$65,453	69.84%	2.20	\$204,356
13C 645	37:8	\$400,192	\$203,250	19.20%	2.20	\$1,072,678
13C 647	40:9	\$417,685	\$162,750	7.35%	2.20	\$1,183,101
13C 648	43:9	\$349,662	\$178,605	21.15%	1.95	\$812,250
13C 649	46:9	\$383,988	\$181,136	23.55%	1.95	\$842,472
13C 650	49:10	\$414,053	\$302,000	17.29%	1.95	\$1,154,882
13C 651	29:6	\$85,766	\$75,406	107.11%	2.00	-\$22,919
13C 653	52:10	\$417,685	\$192,000	9.06%	1.95	\$1,081,174
13C 655	30:9	\$144,095	\$59,352	80.48%	1.95	\$77,440
13C 656	33:9	\$295,035	\$56,166	16.27%	2.20	\$646,934
14C 499	31:6	\$327,600	\$124,575	1.28%	2.20	\$982,051
14C 500	36:9	\$236,456	\$99,312	78.10%	2.20	\$161,773
14C 502	38:8	\$408,727	\$180,500	20.58%	2.20	\$1,029,521
14C 504	41:9	\$417,685	\$168,250	8.72%	2.20	\$1,176,650
14C 505	44:9	\$345,810	\$139,015	22.43%	1.95	\$733,354
14C 506	47:9	\$383,988	\$182,386	26.55%	1.95	\$811,204
14C 507	50:10	\$414,053	\$302,000	19.02%	1.95	\$1,130,727
14C 510	53:10	\$417,685	\$227,750	11.02%	1.95	\$1,119,901
14C 511	34:9	\$295,035	\$56,166	18.16%	1.50	\$431,135
15C 625	48:9	\$376,072	\$182,386	26.73%	1.95	\$797,905
15C 626	42:9	\$417,685	\$168,250	8.72%	2.20	\$1,176,650
15C 627	51:10	\$414,053	\$302,000	19.02%	1.95	\$1,130,727

Case No.	Exh.	Total Building RCNLD w/o "Add Ons"	Total "Add On" Value	Physical Depreciation	Neighborhood Adjustment	RCNLD (includes "Add Ons," Depreciation, and Neighborhood Factor)
15C 628	54:10	\$417,685	\$227,750	11.02%	1.95	\$1,119,901
15C 629	39:8	\$425,898	\$180,500	22.98%	2.20	\$1,027,506
15C 630	32:6	\$478,325	\$197,175	2.52%	2.20	\$1,448,649
15C 631	45:9	\$345,810	\$139,015	22.43%	1.95	\$733,354

These changes do not affect the cost details of the car wash buildings since no "Add Ons" were included in those calculations. As a result of the corrected RCNLD of the convenience store buildings, including "Add Ons," the taxable values should be as shown above except in two appeals as follows.

In Case No 13C 651 the County utilized a physical depreciation rate of 107.11%, which means that if this depreciation rate were applied to the building and the "Add Ons," the value of this parcel would be lower than the value of the land component alone. Considering the stipulation of the parties that the assessed value of the land component was not in dispute as well as all the other evidence before it, the Commission will not take the assessed value of the improvements below zero, and therefore determines that the assessed value of all of the improvements in Case No 13C-651 is \$0.

In Case No. 15C 630, the corrected RCLND is more than the highest taxable value for which notice was given to the Taxpayer by the County Assessor or the County Board. However, since no notice to pursue a higher value was given by the County Board, the Commission will not find the taxable value in Case No. 15C 630 to be more than the protested value. Therefore, the original value in that case will be affirmed.

## V. 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 determinations. The Commission also finds that there is clear and convincing evidence that the County Board's decisions were arbitrary or unreasonable.

For all of the reasons set forth above, the decisions of the County Board are vacated and reversed.

## VI. ORDER

IT IS ORDERED THAT:

1. The decision of the Douglas County Board of Equalization in Case No. 13C 630 for tax year 2013 is affirmed.
2. The decisions of the Douglas County Board of Equalization determining the taxable values of the remaining Subject Properties for tax years 2013, 2014, and 2015 are vacated and reversed.<sup>24</sup>
3. The taxable values of the Subject Properties are as follows:

Case No.	Total Taxable Value <sup>25</sup>
13C 642	\$1,040,273 <sup>26</sup>
13C 643	\$858,247 <sup>27</sup>
13C 645	\$1,993,126 <sup>28</sup>
13C 647	\$2,068,214 <sup>29</sup>
13C 648	\$1,294,341 <sup>30</sup>
13C 649	\$1,494,620 <sup>31</sup>
13C 650	\$1,798,155 <sup>32</sup>
13C 651	\$30,200 <sup>33</sup>
13C 653	\$2,114,774 <sup>34</sup>
13C 655	\$367,620 <sup>35</sup>
13C 656	\$1,495,326 <sup>36</sup>
14C 499	\$1,797,651 <sup>37</sup>
14C 500	\$825,586 <sup>38</sup>

<sup>24</sup> Taxable 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 of Equalization at the protest proceeding.

<sup>25</sup> The Total Taxable Value includes the assessed value of the land and all improvements, the building improvement, the “Add on” improvements and the automatic car wash improvements, Case No. 15C 628 also has a storage garage as part of the Total Taxable Value that included no “Add Ons” in its calculation of value.

<sup>26</sup> See, Exhibits 1 and 28:9-10.  $\$349,900 + \$573,423 + \$116,950 = \$1,040,273$ .

<sup>27</sup> See, Exhibits 8 and 35:9-10.  $\$539,700 + \$204,356 + \$114,191 = \$858,247$ .

<sup>28</sup> See, Exhibits 10 and 37:8-9.  $\$595,000 + \$1,072,678 + \$325,448 = \$1,993,126$ .

<sup>29</sup> See, Exhibits 13 and 40:9-10.  $\$463,300 + \$1,183,101 + \$421,813 = \$2,068,214$ .

<sup>30</sup> See, Exhibits 16 and 43:  $\$184,200 + \$812,251 + \$297,890 = \$1,294,341$ .

<sup>31</sup> See, Exhibits 19 and 46:9-10.  $\$388,900 + \$842,472 + \$263,248 = \$1,494,620$ .

<sup>32</sup> See, Exhibits 22 and 49:  $\$205,800 + \$1,154,882 + \$437,473 = \$1,798,155$ .

<sup>33</sup> See, Exhibits 2 and 29:6.  $\$30,200 + \$0 + \$0 = \$30,200$ .

<sup>34</sup> See, Exhibits 25 and 52:10-11.  $\$515,900 + \$1,081,174 + \$517,700 = \$2,114,774$ .

<sup>35</sup> See, Exhibits 3 and 30:9-10.  $\$227,700 + \$77,440 + \$62,480 = \$367,620$ .

<sup>36</sup> See, Exhibits 6 and 33:9-10.  $\$718,700 + \$646,934 + \$129,692 = \$1,495,326$ .

<sup>37</sup> See, Exhibits 4 and 31:6.  $\$815,600 + \$982,051 = \$1,797,651$ .

<sup>38</sup> See, Exhibits 9 and 36:9-10.  $\$539,700 + \$161,773 + \$124,113 = \$825,586$ .

Case No.	Total Taxable Value <sup>25</sup>
14C 502	\$1,938,498 <sup>39</sup>
14C 504	\$2,049,121 <sup>40</sup>
14C 505	\$1,203,367 <sup>41</sup>
14C 506	\$1,452,229 <sup>42</sup>
14C 507	\$1,757,996 <sup>43</sup>
14C 510	\$2,142,838 <sup>44</sup>
14C 511	\$1,198,774 <sup>45</sup>
15C 625	\$1,345,303 <sup>46</sup>
15C 626	\$2,049,121 <sup>47</sup>
15C 627	\$1,757,996 <sup>48</sup>
15C 628	\$2,278,464 <sup>49</sup>
15C 629	\$1,822,858 <sup>50</sup>
15C 630	\$2,118,600 <sup>51</sup>
15C 631	\$1,203,367 <sup>52</sup>

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.).
5. Any request for relief, by any party, which is not specifically provided for by this Decision and 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 the tax years specifically appealed.

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<sup>39</sup> See, Exhibits 11 and 38:8-9.  $\$595,000 + \$1,029,521 + \$313,977 = \$1,938,498$ .

<sup>40</sup> See, Exhibits 14 and 41:9-10.  $\$463,300 + \$1,176,650 + \$409,171 = \$2,049,121$ .

<sup>41</sup> See, Exhibits 17 and 44:9-10.  $\$184,200 + \$733,354 + \$285,813 = \$1,203,367$ .

<sup>42</sup> See, Exhibits 20 and 47:9-10.  $\$388,900 + \$811,204 + \$252,125 = \$1,452,229$ .

<sup>43</sup> See, Exhibits 23 and 50:10-11.  $\$205,800 + \$1,130,727 + \$421,469 = \$1,757,996$ .

<sup>44</sup> See, Exhibits 26 and 53:10-11.  $\$515,900 + \$1,119,901 + \$507,037 = \$2,142,838$ .

<sup>45</sup> See, Exhibits 7 and 34:9-10.  $\$718,700 + \$431,135 + \$48,939 = \$1,198,774$ .

<sup>46</sup> See, Exhibits 21 and 48:9-10.  $\$388,900 + \$797,905 + \$158,498 = \$1,345,303$ .

<sup>47</sup> See, Exhibits 15 and 42:9-10.  $\$463,300 + \$1,176,650 + \$409,171 = \$2,049,121$ .

<sup>48</sup> See, Exhibits 24 and 51:10-11.  $\$205,800 + \$1,130,727 + \$421,469 = \$1,757,996$ .

<sup>49</sup> See, Exhibits 27 and 54:10-12.  $\$515,900 + \$1,119,901 + \$507,037 + \$135,626 = \$2,278,464$ .

<sup>50</sup> See, Exhibits 12 and 39:8-9.  $\$595,000 + \$1,027,506 + \$200,352 = \$1,822,858$ .

<sup>51</sup> See, Exhibits E5 and E32:6.  $\$815,600 + \$1,303,000 = \$2,118,600$  (as determined by the County Board).

<sup>52</sup> See, Exhibits 18 and 45:9-10.  $\$184,200 + \$733,354 + \$285,813 = \$1,203,367$ .

8. This Decision and Order is effective for purposes of appeal on January 24, 2017.

Signed and Sealed: January 24, 2017.

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Robert W. Hotz, Commissioner

SEAL

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Steven A. Keetle, Commissioner

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