

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Autozone Inc. #1651,
Autozone Development Corporation,

Jaeco Inc.,
Autozone Development Corporation,

Autozone Inc. #1645,
Autozone Development Corporation,

Autozone Development Corporation

Appellants,

v.

Douglas County Board of Equalization,

Appellee.

Case Nos: 14C 431, 15C 0558, 16C 0332,

14C 433, 15C 0548, 16C 0334,

14C 434, 15C 0557, 16C 0335,

14C 435, 15C 0555, & 16C 0331

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

For the Appellant:

Christopher A. Stafford,
Fredrikson & Byron, P.A.

For the Appellee:

Shakil A. Malik
Deputy Douglas County Attorney

These appeals were heard before Commissioners Robert W. Hotz and James D. Kuhn.

I. THE SUBJECT PROPERTY

These appeals relate to four separate commercial parcels (collectively, “the Subject Properties”) in each of three tax years: 2014, 2015, and 2016.¹ Each parcel is improved with a commercial building which is being operated as an AutoZone auto parts store. The legal descriptions and property record cards for the Subject Properties are found at Exhibits 22, 28, 31, and 34. The relationship of case numbers to parcel street addresses is shown in the following table:

¹ Immediately prior to the hearing, Appellants moved to dismiss six appeals related to two additional parcels which were scheduled to be heard on the same date as the appeals addressed by this Order. An order dismissing those appeals was issued on February 14, 2018.

	2014	2015	2016
3325 N. 72nd Street	14C 431	15C 0558	16C 0332
1333 Q Street	14C 433	15C 0548	16C 0334
3206 S. 24th Street	14C 434	15C 0557	16C 0335
717 N. Saddle Creek	14C 435	15C 0555	16C 0331

II. PROCEDURAL HISTORY

The Douglas County Assessor (the County Assessor) determined that the assessed values of the Subject Property were as follows for the tax years in issue:

	2014	2015	2016
3325 N. 72nd Street	\$747,400	\$747,400	\$747,400
13333 Q Street	\$979,700	\$979,700	\$979,700
3206 S. 24th Street	\$969,100	\$969,100	\$969,100
717 N. Saddle Creek	\$1,113,800	\$1,113,800	\$1,113,800

As indicated, the assessed value of each Subject Property was the same for each of the three tax years involved in this appeal. Appellants (the Taxpayers) protested these assessments to the Douglas County Board of Equalization (the County Board). In each case, the County Board found that the value was the same as determined by the County Assessor.²

The Taxpayer appealed the decisions of the County Board to the Tax Equalization and Review Commission (the Commission). Prior to the hearing, the parties exchanged exhibits and submitted a Pre-Hearing Conference Report, as ordered by the Commission. Exhibits 4 through 6, 10 through 18, 22 through 24, 28 through 48, and 52 through 64 were admitted without objection.³ The Commission held a hearing on February 8, 2018, with Commissioner Hotz presiding. Following the presentation of the Taxpayer's evidence, the County Board made a motion to dismiss Case Nos. 16C 0332, 16C 0334, 16C 0335, and 16C 0331 due to failure to

² Exs. 4-6 and 10-18.

³ The remaining exhibits related to the cases dismissed prior to the hearing and were marked but not offered.

make a *prima facie* case. This motion was denied. The parties established a briefing schedule to submit written argument; however, the County Board did not submit any written argument. The Commission considered the written argument submitted by the Taxpayers, as it was received within the time set by the briefing schedule.

III. STANDARD OF REVIEW

The Commission's review of the determination by a County Board of Equalization is *de novo*.⁴ 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.⁵

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.⁶

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.⁷ Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.⁸

A Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.⁹ The County Board need not

⁴ Neb. Rev. Stat. §77-5016(8) (2016 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).

⁵ *Brenner v. Banner Cty. Bd. of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (Citations omitted).

⁶ *Id.*

⁷ Neb. Rev. Stat. §77-5016(9) (2016 Cum. Supp.).

⁸ *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

⁹ Cf. *Josten-Wilbert Vault Co. v. Board of Equal. for Buffalo Cty.*, 179 Neb. 415, 138 N.W.2d 641 (1965) (determination of actual value); *Lincoln Tel. and Tel. Co. v. Cty. Bd. of Equal. of York Cty.*, 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.¹⁰

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.¹¹ The commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal.¹² 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.¹³ The Commission's Decision and Order shall include findings of fact and conclusions of law.¹⁴

IV. VALUATION

A. Law

Under Nebraska law,

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.¹⁵

Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach, (2) income approach, and (3) cost approach.¹⁶ Actual value, market value, and fair market value mean exactly the same thing.¹⁷ 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.¹⁸ All real property in Nebraska subject to taxation shall be assessed as of January 1.¹⁹ All taxable real property, with

¹⁰ *Bottorf v. Clay Cty. Bd. of Equal.*, 7 Neb. App. 162, 580 N.W.2d 561 (1998).

¹¹ Neb. Rev. Stat. §77-5016(8) (2016 Cum. Supp.).

¹² *Id.*

¹³ Neb. Rev. Stat. §77-5016(6) (2016 Cum. Supp.).

¹⁴ Neb. Rev. Stat. §77-5018(1) (2016 Cum. Supp.).

¹⁵ Neb. Rev. Stat. §77-112 (Reissue 2009).

¹⁶ *Id.*

¹⁷ *Omaha Country Club v. Douglas Cty. Bd. of Equal., et al.*, 11 Neb. App. 171, 180, 645 N.W.2d 821, 829 (2002).

¹⁸ Neb. Rev. Stat. §77-131 (Reissue 2009).

¹⁹ See, Neb. Rev. Stat. §77-1301(1) (Reissue 2009).

the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.²⁰

B. Summary of the Evidence

Two witnesses testified at the hearing: Linda Rowe and David Wellsandt. Ms. Rowe is the manager of the commercial property department for the County Assessor. She holds a State Assessor's certificate, but she is not a licensed appraiser. She testified about the methodology used in developing the assessments performed by the County Assessor.

Ms. Rowe testified that she prepared the mass appraisal analysis under which each of the Subject Properties was assessed for all tax years in issue. The assessment process included performance of an income approach analysis, and also included a cost approach analysis (which was not included in the County Assessor's reports and did not form any part of the basis for the assessment), as well as a review of comparable sales to ensure equalization. The final assessed amount corresponds exactly to the outcome indicated by the income approach, so the Commission concludes that the income approach was the basis for the County Assessor's conclusions of value. The various rates used for all of the Subject Properties²¹ were based in part on the location of the property and the investment grade class as defined by a Benchmark Analysis and Capitalization Rate Study prepared for Douglas County by Kevin S. Kroeger, MAI,²² a Certified General Real Property Appraiser.²³ The rates, particularly the expense rates, were also influenced by information Ms. Rowe acquired in the course of her work from a wide variety of sources, including Board of Equalization packets, sellers, taxpayers, real estate agents, and appraisals.

The County Board provided examples of the rental rates of four other properties, showing a range of \$13 to \$18.09 per square foot,²⁴ but the source information for these rates indicates that two of the four leases considered comparable by the County Assessor were entered in 2006 and 2007, several years before the relevant assessment dates for the Subject Properties. A lease

²⁰ Neb. Rev. Stat. §77-201(1) (Reissue 2009).

²¹ The income approach to valuation operates by calculating the annual revenue for a commercial property, subtracting costs and expenses to arrive at stabilized net operating income, and then dividing by a capitalization rate to determine market value.

²² The MAI designation is the highest designation given by the Appraisal Institute.

²³ The study is included in several of the County Board's rebuttal exhibits, for example, Exhibit 52 at 63-122.

²⁴ See Exhibit 58 at 36.

entered in 2014 at the rate of \$8.50 per square foot was included in the County Board's information but not considered by the County Assessor.²⁵

One issue in dispute at the hearing was the proper characterization of the Subject Properties under Douglas County's investment class grades. Ms. Rowe testified that the County Assessor regarded the Subject Properties as falling into Class B, which correlates to estimated market rents of \$13 to \$15 per square foot. The Taxpayer argued that, based on the plain language of the definitions set forth for the various classes, the Subject Properties should fall into Class E, which correlates to estimated market rents of \$7 to \$9 per square foot.²⁶ We agree that a plain-language reading of the Class E definition would include the Subject Properties.

Also of note is the fact that the Subject Property located at 717 N. Saddle Creek was purchased by the Taxpayer for \$825,000 in November 2013, less than two months prior to the assessment date for tax year 2014, at which time the County Assessor assessed it at \$1,113,800. Although evidence of sale price alone may not be sufficient to overcome the presumption that the County Board has valued the property correctly, evidence of sale price resulting from an arm's length transaction should receive strong consideration.²⁷ The difference between the actual sale and the mass appraisal, less than two months later, is a factor weighing against the presumption in favor of the County Board's assessment of this parcel.

David Wellsandt, MAI,²⁸ a Certified General Real Property Appraiser also testified at the hearing. Mr. Wellsandt performed USPAP-compliant fee appraisals of each of the Subject Properties for tax years 2014 and 2015. He has worked as an appraiser for approximately ten years and performed approximately 120 appraisals of retail properties in that time, including appraisals of freestanding retail establishments and properties with national credit tenants in the Douglas County market.

²⁵ See Exhibit 58 at 5, compare with Exhibit 58 at 36.

²⁶ See Appellant's Post-Hearing Brief at 5-6. The definition for Class E retail properties includes "[A]ll commercial buildings (other than retail centers) located east of 72nd Street, consisting of both single and multitenant buildings. The buildings are a combination of older and more recently renovated properties. This class includes free-standing retail, attached retail, and mixed-use buildings." See Ex. 58 at 82.

²⁷ *Dowd v. Bd. of Equal.*, 240 Neb. 437, 482 N.W.2d 583 (1992).

²⁸ See note 22, *supra*.

Mr. Wellsandt considered all three approved approaches to property valuation in conducting his appraisals, but for each of the Subject Properties, he concluded that the cost approach should not be considered due to the age of the improvements, which would require extensive adjustments for physical depreciation and external obsolescence. As a result, Mr. Wellsandt's determinations of value relied only upon the sales comparison and income approaches to value as described in his appraisals.

In conducting his sales comparison approach, Mr. Wellsandt selected six sales of reasonably comparable properties from the same general market area as the Subject Properties. The same six properties, with different adjustments, were used as comparable properties for each of the four Subject Properties. Mr. Wellsandt made adjustments to these sales on the basis of market conditions at date of sale, location, size, access, age, condition, and various other factors. After reviewing this information, along with current listings for competing properties in the market, and after making separate adjustments for the different tax years reviewed, Mr. Wellsandt developed an indicated value for each of the Subject Properties, listed in the table below.

Sales Comparison Approach: Market Value

	2014	2015	2016
3325 N. 72nd Street	\$655,000 ²⁹	\$675,000 ³⁰	No Opinion
13333 Q Street	\$870,000 ³¹	\$890,000 ³²	No Opinion
3206 S. 24th Street	\$625,000 ³³	\$640,000 ³⁴	No Opinion
717 N. Saddle Creek	\$860,000 ³⁵	\$885,000 ³⁶	No Opinion

Mr. Wellsandt also utilized an income capitalization approach to calculating the values of the Subject Properties. To calculate likely market rent, he identified eight comparable properties in the same market area as the Subject Properties. After determining the base rental rates of these properties, he made adjustments according to the lease type, market conditions, location, size,

²⁹ Exhibit 37:110.

³⁰ *Id.*

³¹ Exhibit 43:110.

³² *Id.*

³³ Exhibit 46:109.

³⁴ *Id.*

³⁵ Exhibit 40:112.

³⁶ *Id.*

access, construction quality, age, condition, and amenities of the comparable properties. On this basis, he determined the indicated market rents for each of the Subject Properties. It is noted that market rental rates represented the most significant area of disagreement between the parties in their respective income capitalization analyses, as shown on the following table.

Market Rental Rates (Per Square Foot)

	2014: Wellsandt	2015: Wellsandt	County Assessor
3325 N. 72nd Street	\$10.75 ³⁷	\$11.25 ³⁸	\$14.00 ³⁹
13333 Q Street	\$10.50 ⁴⁰	\$10.75 ⁴¹	\$14.00 ⁴²
3206 S. 24th Street	\$7.75 ⁴³	\$8.00 ⁴⁴	\$14.00 ⁴⁵
717 N. Saddle Creek	\$10.25 ⁴⁶	\$10.50 ⁴⁷	\$15.00 ⁴⁸

After determining the appropriate market rental rates, Mr. Wellsandt then calculated vacancy rates and itemized expenses based upon his observations of conditions prevalent in the market. In calculating the capitalization rate, he considered nineteen market-extracted rates, detailed in his appraisal reports, as well as survey data. Mr. Wellsandt utilized “loaded” capitalization rates, which adjust the capitalization rates by adding the owner’s pro-rata share of the real estate tax rate to the overall capitalization rate. The selected capitalization rates ranged from 8.42% to 8.96% depending upon the year and which Subject Property was being evaluated.⁴⁹ In general, these capitalization rates were similar to those selected by the County Assessor in conducting the County’s income capitalization analysis, as shown in the following table.

³⁷ Exhibit 37 at 102.

³⁸ *Id.*

³⁹ Exhibits 22 at 7, 23 at 7 & 24 at 7.

⁴⁰ Exhibit 43 at 102.

⁴¹ *Id.*

⁴² Exhibits 28 at 7, 29 at 7 & 30 at 7.

⁴³ Exhibit 46 at 101.

⁴⁴ *Id.*

⁴⁵ Exhibits 31 at 6, 32 at 6, & 33 at 6.

⁴⁶ Exhibit 40 at 104.

⁴⁷ *Id.*

⁴⁸ Exhibits 34 at 9, 35 at 8, & 36 at 8.

⁴⁹ See Ex. 37 at 106, Ex. 40 at 108, Ex. 43 at 106, Ex. 46 at 105.

Capitalization Rates

	2014: Wellsandt	2015: Wellsandt	County Assessor
3325 N. 72nd Street	8.67% ⁵⁰	8.46% ⁵¹	8.5% ⁵²
13333 Q Street	8.70% ⁵³	8.44% ⁵⁴	9.0% ⁵⁵
3206 S. 24th Street	8.96% ⁵⁶	8.67% ⁵⁷	9.0% ⁵⁸
717 N. Saddle Creek	8.71% ⁵⁹	8.42% ⁶⁰	8.0% ⁶¹

As the table above demonstrates, the disagreement between the parties regarding the capitalization rates is relatively minor, and the difference is not uniform in its impact: in some cases, Mr. Wellsandt’s analysis indicated a lower capitalization rate (resulting in a higher total valuation, if all other factors remain equal), and in others, the County Assessor’s analysis indicated a higher rate (resulting in a lower total valuation). The table below indicates Mr. Wellsandt’s income approach conclusions.

Income Approach: Market Value

	2014: Wellsandt	2015: Wellsandt	2016: Wellsandt	Assessor
3325 N. 72nd	\$600,000 ⁶²	\$625,000 ⁶³	No Opinion	\$747,400 ⁶⁴
13333 Q Street	\$820,000 ⁶⁵	\$865,000 ⁶⁶	No Opinion	\$979,700 ⁶⁷
3206 S. 24th	\$550,000 ⁶⁸	\$600,000 ⁶⁹	No Opinion	\$969,100 ⁷⁰

⁵⁰ Exhibit 37 at 106.

⁵¹ *Id.*

⁵² Exhibits 22 at 7, 23 at 7, & 24 at 7.

⁵³ Exhibit 43 at 106.

⁵⁴ *Id.*

⁵⁵ Exhibits 28 at 7, 29 at 7, & 30 at 7.

⁵⁶ Exhibit 46 at 105.

⁵⁷ *Id.*

⁵⁸ Exhibits 31 at 6, 32 at 6, & 33 at 6.

⁵⁹ Exhibit 40 at 108.

⁶⁰ *Id.*

⁶¹ Exhibits 34 at 9, 35 at 8, & 36 at 8.

⁶² Exhibit 37 at 110.

⁶³ *Id.*

⁶⁴ Exhibits 22 at 13, 23 at 12, & 24 at 13.

⁶⁵ Exhibit 43:110.

⁶⁶ *Id.*

⁶⁷ Exhibits 28 at 13, 29 at 12, & 30 at 12.

⁶⁸ Exhibit 46 at 109.

⁶⁹ *Id.*

⁷⁰ Exhibits 31 at 12, 32 at 12, & 33 at 13.

717 N. Saddle Cr	\$730,000 ⁷¹	\$795,000 ⁷²	No Opinion	\$1,113,800 ⁷³
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For each of the Subject Properties in each of the tax years considered, Mr. Wellsandt reached a conclusion of final value by reconciling the values indicated by the two approaches, as shown in the table below.

Final Conclusions of Value

	2014: Wellsandt	2015: Wellsandt	2016: Wellsandt	Assessor
3325 N. 72nd	\$630,000 ⁷⁴	\$650,000 ⁷⁵	No Opinion	\$747,400 ⁷⁶
13333 Q Street	\$845,000 ⁷⁷	\$880,000 ⁷⁸	No Opinion	\$979,700 ⁷⁹
3206 S. 24th	\$590,000 ⁸⁰	\$620,000 ⁸¹	No Opinion	\$969,100 ⁸²
717 N. Saddle Cr	\$795,000 ⁸³	\$840,000 ⁸⁴	No Opinion	\$1,113,800 ⁸⁵

Ms. Rowe’s testimony demonstrated that the rental rates for the Subject Properties as assigned by the County Assessor were strongly influenced by the property investment grade definition. We disagree with the County Assessor’s conclusions that the Subject Property rental rates should be based upon the properties being classified as investment class B. Rather, we conclude that there is sufficient evidence that the Subject Properties should have been classified as investment class E, as discussed above.

We find that Mr. Wellsandt’s analysis of market rent and capitalization rates is persuasive. His sales comparison analysis further supports the reliability of his conclusions. Additionally, his experience performing appraisals of stand-alone commercial retail facilities in the marketplace

⁷¹ Exhibit 40 at 112.

⁷² *Id.*

⁷³ Exhibits 34 at 15, 35 at 14, & 36 at 14.

⁷⁴ Exhibit 37 at 111.

⁷⁵ *Id.*

⁷⁶ Exhibits 22 at 13, 23 at 12, & 24 at 13.

⁷⁷ Exhibit 43 at 111.

⁷⁸ *Id.*

⁷⁹ Exhibits 28 at 13, 29 at 12, & 30 at 12.

⁸⁰ Exhibit 46 at 110.

⁸¹ *Id.*

⁸² Exhibits 31 at 12, 32 at 12, & 33 at 13.

⁸³ Exhibit 40 at 113.

⁸⁴ *Id.*

⁸⁵ Exhibits 34 at 15, 35 at 14, & 36 at 14.

gives the Commission confidence in his ability to select comparable properties and to determine values to utilize when data analysis yields a range of potential values. The Commission finds that Mr. Wellsandt's opinion accurately reflects the market value of the Subject Properties for tax years 2014 and 2015. These opinions, together with the appraisal reports, constitute competent evidence to rebut the presumption in favor of the County Board's determinations, and furthermore constitute clear and convincing evidence that the County Board's determinations were unreasonable for tax years 2014 and 2015, as to all of the Subject Properties.

The Taxpayers did not submit any appraisals or elicit specific testimony, except the testimony of Ms. Rowe, regarding the value of the Subject Properties for tax year 2016. However, the Taxpayers assert that Mr. Wellsandt's conclusions of market value for tax year 2015, in combination with other evidence, is sufficient for the Commission to conclude that the Taxpayers have met their evidentiary burden with regard to tax year 2016.⁸⁶ We agree.

The County Board asserts that the actual value of the each of the Subject Properties was unchanged from tax year 2014 until tax year 2016. For each of the Subject Properties, every significant factor in calculating the value of the property remained the same from tax year 2014 to tax year 2016. Thus, it is the position of the County Board that no changes to the market occurred during those years. If no market changes occurred between 2015 and 2016, then we find that it is reasonable to conclude, as the Taxpayer has, that the 2016 value should be the same as the 2015 value. As a result, the appraisals and opinion of Mr. Wellsandt regarding the values of the Subject Property for 2015, in combination with the implied opinion of Ms. Rowe that no significant market changes occurred from 2015 to 2016, constitutes competent evidence to rebut the presumption of correctness in favor of the County Board, and furthermore constitutes clear and convincing evidence that the determinations of the County Board for tax year 2016 were unreasonable.

Because Mr. Wellsandt's determinations of market value were not broken out into land and improvement components, the Commission has elected to extract the land value determined by the County Board, and to modify the improvement value to result in the appropriate total.

⁸⁶ See Appellants' Post-Hearing Brief at 10-11.

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 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 decisions of the Douglas County Board of Equalization determining the values of the Subject Property for tax years 2014, 2015, and 2016 are vacated and reversed.⁸⁷
2. The taxable values of the Subject Properties are as follows:

Tax Year 2014	Case No.	Land	Improvements	Total
3325 N. 72nd	14C 431	\$122,400 ⁸⁸	\$507,600	\$630,000
13333 Q Street	14C 433	\$324,000 ⁸⁹	\$521,000	\$845,000
3206 S. 24th	14C 434	\$242,600 ⁹⁰	\$347,400	\$590,000
717 N. Saddle	14C 435	\$98,100 ⁹¹	\$696,900	\$795,000

Tax Year 2015	Case No.	Land	Improvements	Total
3325 N. 72nd	15C 0558	\$122,400 ⁹²	\$527,600	\$650,000
13333 Q Street	15C 0548	\$324,000 ⁹³	\$556,000	\$880,000
3206 S. 24th	15C 0557	\$242,600 ⁹⁴	\$377,400	\$620,000

⁸⁷ 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.

⁸⁸ Exhibit 4.

⁸⁹ Exhibit 10.

⁹⁰ Exhibit 13.

⁹¹ Exhibit 16.

⁹² Exhibit 5.

⁹³ Exhibit 11.

⁹⁴ Exhibit 14.

717 N. Saddle	15C 0555	\$98,100 ⁹⁵	\$741,900	\$840,000
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Tax Year 2016	Case No.	Land	Improvements	Total
3325 N. 72nd	16C 0332	\$122,400 ⁹⁶	\$527,600	\$650,000
13333 Q Street	16C 0334	\$324,000 ⁹⁷	\$556,000	\$880,000
3206 S. 24th	16C 0335	\$242,600 ⁹⁸	\$377,400	\$620,000
717 N. Saddle	16C 0331	\$98,100 ⁹⁹	\$741,900	\$840,000

3. 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 (2016 Cum. Supp.).
4. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
5. Each party is to bear its own costs in this proceeding.
6. This Decision and Order shall only be applicable to tax years 2014, 2015, and 2016.
7. This Decision and Order is effective for purposes of appeal on October 23, 2018.¹⁰⁰

Signed and Sealed: October 23, 2018

Robert W. Hotz, Commissioner

SEAL

James D. Kuhn, Commissioner

⁹⁵ Exhibit 17.

⁹⁶ Exhibit 6.

⁹⁷ Exhibit 12.

⁹⁸ Exhibit 15.

⁹⁹ Exhibit 18.

¹⁰⁰ Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2016 Cum. Supp.) and other provisions of Nebraska Statutes and Court Rules.