

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Louis B. Egenberger,
Appellant,

v.

Cass County Board of Equalization,
Appellee,

Case Nos: 12R 026 & 13R 156

Decision and Order Reversing Cass County
Board of Equalization

For the Appellant:

Louis B. Egenberger,
Pro Se.

For the Appellee:

Nathan B. Cox,
Cass County Attorney.

This appeal was heard before Commissioners Thomas D. Freimuth and Nancy J. Salmon.

I. THE SUBJECT PROPERTY

The Subject Property is a residential parcel comprised of a leasehold interest and improvements on leased land (“IOLL”) located adjacent to North Lake in Cass County, Nebraska. The parcel’s Property Record File (“PRF”) and legal description are found at Exhibits 3 and 4. According to the PRF, the Subject Property is improved with a 742 square foot “garage loft apartment.”

II. PROCEDURAL HISTORY

The Cass County Assessor determined that the assessed value of the Subject Property was \$142,193 for tax year 2012. Louis B. Egenberger (herein referred to as the “Taxpayer”) protested this assessment to the Cass County Board of Equalization (herein referred to as the “County Board”) and requested an assessed valuation of \$76,246. The County Board determined that the taxable value for tax year 2012 was \$142,193.¹

The Cass County Assessor determined that the assessed value of the Subject Property was \$142,193 for tax year 2013. The Taxpayer protested this assessment to the County Board of

¹ E1.

Equalization (the County Board) and requested an assessed valuation of \$91,921. The County Board determined that the taxable value for tax year 2013 was \$142,193.²

The Taxpayer appealed the decisions of the County Board to the Tax Equalization and Review Commission (herein referred to as the “Commission”). Prior to the hearing, the parties exchanged exhibits, as ordered by the Commission. The Commission held a hearing on December 18, 2014.

III. STANDARD OF REVIEW

The Commission’s review of the determination by a County Board of Equalization is de novo.³ 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.”⁴

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.⁵

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.⁶ Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.⁷

A Taxpayer must introduce competent evidence of actual value of the subject property in order to successfully claim that the subject property is overvalued.⁸ The County Board need not

² E2.

³ 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).

⁴ *Brenner v. Banner Cty. Bd. Of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (Citations omitted).

⁵ *Id.*

⁶ Neb. Rev. Stat. §77-5016(8) (2014 Cum. Supp.).

⁷ *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

⁸ 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.⁹

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.”¹⁰ 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.”¹¹ The Commission’s Decision and Order shall include findings of fact and conclusions of law.¹²

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.¹³

“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.”¹⁴ “Actual value, market value, and fair market value mean exactly the same thing.”¹⁵ 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.¹⁶ All real property in Nebraska subject to taxation shall be assessed as of

⁹ *Bottorf v. Clay County Bd. of Equalization*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).

¹⁰ Neb. Rev. Stat. §77-5016(8) (2014 Cum. Supp.).

¹¹ Neb. Rev. Stat. §77-5016(6) (2014 Cum. Supp.).

¹² Neb. Rev. Stat. §77-5018(1) (2014 Cum. Supp.).

¹³ Neb. Rev. Stat. §77-112 (Reissue 2009).

¹⁴ *Id.*

¹⁵ *Omaha Country Club v. Douglas County Board of Equalization, et al.*, 11 Neb.App. 171, 180, 645 N.W.2d 821, 829 (2002).

¹⁶ Neb. Rev. Stat. §77-131 (Reissue 2009).

January 1.¹⁷ All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.¹⁸

B. Summary of the Evidence

Louis B. Egenberger, the Taxpayer, testified at the hearing before the Commission. Allen Sutcliffe, the Cass County Assessor, also testified at the hearing.

Testimony and exhibit evidence indicates that the Subject Property consists of improvements on land leased from NEBCO that is adjacent to North Lake in Cass County.¹⁹ The County Board determined that the total assessed value of the Subject Property amounted to \$142,193 for tax years 2012 and 2013.²⁰ The County Board's \$142,193 determination for tax years 2012 and 2013 consists of \$33,000 attributable to the Taxpayer's leasehold interest together with \$109,193 attributable to improvements on leased land ("IOLL").²¹

The Property Record File ("PRF") for the Subject Property found at page two of Exhibit 3 indicates that the Taxpayer purchased the unimproved leasehold interest for \$37,000 in October 1995. Thereafter, in November 1996, the Taxpayer became subject to a lease agreement with NEBCO's predecessor regarding use of the Subject Property.²² The "Building Permits" section of this PRF indicates that the Taxpayer constructed improvements on the Subject Property in 2009 valued at \$73,080.²³

The testimony and documents submitted at the hearing indicate that the Subject Property's leasehold component was increased by the County Assessor from \$22,747 in tax year 2004 and \$22,000 in tax year 2005 to \$33,000 in tax years 2012 and 2013 based on sales and use of the abstraction method of land valuation.²⁴ The County submitted a spreadsheet found at page four of Exhibit 3 that provides information regarding six North Lake sales in support of this increase. The County also submitted documentation entitled "Leased Fee/Leasehold Analysis – North

¹⁷ See, Neb. Rev. Stat. §77-1301(1) (Reissue 2009).

¹⁸ Neb. Rev. Stat. §77-201(1) (Reissue 2009).

¹⁹ See, E4:1 (Property Record File for Subject Property); E8 (North Lake Homeowners' Association letter dated October 25, 2000, which indicates that NEBCO owns the Subject Property parcel leased to the Taxpayer); E10 (NEBCO Tax Statement); E11 (Lease – South Bend Lakes, Inc., the Lessor under the terms of this Lease found at Exhibit 11, is NEBCO's predecessor according to the evidence).

²⁰ E1 & E2.

²¹ E1 & E2.

²² E11.

²³ E3:2.

²⁴ See, E3:2; E3:4; E4; *Fundamentals of Mass Appraisal*, International Association of Assessing Officers, pgs. 178-79 (2011) ("In the abstraction method, improvement values obtained from the cost approach are subtracted from recent sale prices of improved properties to obtain land residuals").

Lake” in support of the \$33,000 leasehold valuation for tax years 2011 – 2013.²⁵ Mr. Sutcliffe testified that a contract appraiser prepared this Leased Fee/Leasehold Analysis for the County Assessor’s Office.

The County also submitted a spreadsheet found at Exhibit 3, pages five through seven, that depicts the separate leasehold and IOLL values for all North Lake lots for tax years 2012 and 2013. This spreadsheet indicates as follows regarding the County’s leasehold valuation of these 117 North Lake lots for tax years 2012 and 2013: (1) Subject Property - \$30,000; (2) 18 lots - \$33,000; and (3) 98 lots – \$39,000.²⁶

The PRF for the Subject Property indicates that the County Board’s \$109,193 determination attributable to improvements (IOLL) for tax years 2012 and 2013 is based on the cost approach. Mr. Sutcliffe, the County Assessor, presented a revised opinion of value for the Subject Property’s improvement components at the hearing before the Commission in the amount of \$74,905 for tax years 2012 and 2013.²⁷ Thus, Mr. Sutcliffe’s total revised opinion of value for the Subject Property for tax years 2012 and 2013 amounted to \$107,905 (\$33,000 Leasehold + \$74,905 IOLL = \$107,905).

B. Valuation Analysis

The Taxpayer did not dispute the County’s \$74,905 revised opinion of value attributable to the Subject Property’s improvement components for tax years 2012 and 2013. The Taxpayer asserted, however, that the County’s \$33,000 leasehold valuation is excessive for tax years 2012 and 2013. In support of this assertion, the Taxpayer submitted the following in pertinent part: (1) copy of the Lease executed in November 1996 between the Taxpayer as lessee and NEBCO’s predecessor as lessor regarding use of the Subject Property parcel, whereby the Taxpayer agrees to pay \$1,208.52 annual rent through 2033 subject to a rent escalation clause based on increases in the Consumer Price Index;²⁸ (2) letter from the President of the North Lake Homeowner’s Association to all lot owners dated October 25, 2000, which outlines NEBCO’s offer to sell all of

²⁵ E12.

²⁶ E3:5. The Commission notes that the County Board valued the Subject Property’s leasehold component in the amount of \$33,000 for tax years 2011 through 2013, and that the Commission reduced this amount to \$30,000 for tax year 2011 pursuant to an Order issued on April 4, 2013.

²⁷ E3:1, E3:3, E4.

²⁸ E11.

its rights as lessor ranging from \$23,000 to \$33,000 per lot;²⁹ (3) 2010 Cass County tax statement issued to NEBCO, which indicates that the County assessed the lessor's 105.69 acre North Lake ownership interest in the amount of \$2,223,000 (\$19,000 per lot, based on 117 total North Lake lots);³⁰ and (4) testimony indicating that the County's assessment of NEBCO's North Lake ownership interest amounted to \$2,223,000 for tax years 2012 and 2013.

In effect, the Taxpayer's assertion is that the County's assessment of the Subject Property's leasehold component is either unlawful or excessive because the County imposes a \$2,223,000 (\$19,000 per lot) annual assessment on NEBCO's 105.69 acre North Lake ownership interest. The Commission is not persuaded that the Taxpayer's assertion has merit for tax years 2012 and 2013.

Nebraska Statutes section 77-103, which defines real property for ad valorem taxation purposes, includes leasehold interests according to the Nebraska Supreme Court.³¹ Additionally, the Nebraska Court of Appeals reasoned as follows in stating that "leasehold interests are a taxable interest in real property:"

Under Nebraska law, real property 'shall mean all land, ... improvements, ... and all privileges pertaining to real property.' 350 Neb. Admin. Code, ch. 10, § 001.01 (2000). Privileges related to real property [are] defined as 'the right to sell, lease, use, give away, or enter and the right to refuse to do any of these. **All rights may or may not be vested in one owner or interest holder.**' 350 Neb. Admin. Code, ch. 10, § 001.01F (2000).³²

The Nebraska Court of Appeals has also rejected a taxpayer's argument that a leasehold interest is not subject to property taxation in the case where the lease is the result of an arms' length transaction:

The taxpayers argued before TERC that their leasehold interests had no value because the rent negotiated was the result of an arm's-length transaction. 'The market value of a leasehold interest depends on how contract rent compares to market rent ...' *The Appraisal of Real Estate*, Appraisal Inst. 634 (13th ed.2008). 'A leasehold interest may have value if contract rent is less than market rent, creating a rental advantage for the tenant.' *Id.* at 114-15. 'It should be noted that

²⁹ E8.

³⁰ E10. The Commission notes that the County's total assessment of the separate leasehold interests attributable to the 117 North Lake lots amounts to \$4,449,000 for tax years 2012 and 2013 according to page 5 of Exhibit 3 [(19 lots x \$33,000) + (98 lots x \$39,000) = \$4,449,000.]

³¹ *North Platte Lodge 985, B.P.O.E. v. Board of Equalization of Lincoln County*, 125 Neb. 841, 846, 252 N.W. 313, __ (1934) ("the existence of a lease for years on certain property in suit herein suggests an ownership of 'an interest in land' properly the subject of an independent assessment as the property of the lessee").

³² *Reynolds v. Keith County Bd. of Equalization*, 790 N.W.2d 455, 459, 18 Neb.App. 616, 620-21 (Neb.App. 2010) (quoting *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb.App. 171, 179-80, 645 N.W.2d 821, 829 (2002)) (emphasis added).

the terms and the market reaction to those terms could cause the sum of the values of the leased fee and leasehold interests to be different than the value of a fee simple interest as if no lease existed.’ *Id.* at 112. TERC stated, ‘The argument of the [t]axpayer[s] is essentially the same argument that a purchaser might make that his or her purchase price is the market value of the property. Purchase price does not, however, equal market value, although it may be considered when a determination of market value is made.’ We agree. The purchase price of property, standing alone, is not conclusive of the actual value of the property for assessment purposes; it is only one factor to be considered in determining actual value. *US Ecology v. Boyd Cty. Bd. of Equal.*, 256 Neb. 7, 588 N.W.2d 575 (1999). Similarly, we conclude that negotiated rent, while a factor to be evaluated, is not determinative of the market value of the leasehold.³³

The County Assessor’s testimony indicates that the County Board’s \$33,000 determination regarding the Subject Property’s leasehold component for tax years 2012 and 2013 is supported by sales of North Lake properties and the use of the abstraction method of land valuation.³⁴ The County’s documentation entitled “Leased Fee/Leasehold Analysis – North Lake” also supports the Subject Property’s \$33,000 leasehold valuation for tax years 2012 and 2013.³⁵ The Commission finds that the Taxpayer did not provide sufficient clear and convincing evidence that the County Board’s \$33,000 valuation of the Subject Property’s leasehold interest is arbitrary or unreasonable for tax years 2012 and 2013.

The Commission further finds that the County Assessor’s \$74,905 revised opinion of value of the Subject Property’s improvement components (IOLL) constitutes clear and convincing evidence that the County Board’s determinations for tax years 2012 and 2013 are arbitrary or unreasonable. Therefore, the Commission finds that the best evidence of the actual value of the Subject Property for tax years 2012 and 2013 is \$107,905 (\$33,000 Leasehold + \$74,905 IOLL = \$107,905).

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

³³ *Reynolds v. Keith County Bd. of Equalization*, 790 N.W.2d 455, 460, 18 Neb.App. 616, 622 (Neb.App. 2010).

³⁴ See, E3:4; *Fundamentals of Mass Appraisal*, International Association of Assessing Officers, pgs. 178-79 (2011) (“In the abstraction method, improvement values obtained from the cost approach are subtracted from recent sale prices of improved properties to obtain land residuals”).

³⁵ See, E12.

Constitution.”³⁶ Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value.³⁷ 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.³⁸

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.³⁹ 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.⁴⁰

The constitutional requirement of uniformity in taxation extends to both rate and valuation.⁴¹ 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 error of judgment [sic].”⁴² “There must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity.”⁴³

“To set the valuation of similarly situated property, i.e. comparables, at materially different levels, i.e., value per square foot, is by definition, unreasonable and arbitrary, under the Nebraska Constitution.”⁴⁴

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.⁴⁵

“Misclassifying property may result, ... in a lack of uniformity and proportionality. In such an event the taxpayer is entitled to relief.”⁴⁶

³⁶ *Neb. Const.*, Art. VIII, §1.

³⁷ *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).

³⁸ *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).

³⁹ *Banner County v. State Board of Equalization*, 226 Neb. 236, 411 N.W.2d 35 (1987).

⁴⁰ *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).

⁴¹ *First Nat. Bank & Trust Co. v. County of Lancaster*, 177 Neb. 390, 128 N.W.2d 820 (1964).

⁴² *Newman v. County of Dawson*, 167 Neb. 666, 670, 94 N.W.2d 47, 49-50 (1959) (Citations omitted).

⁴³ *Id.* at 673, 94 N.W.2d at 50.

⁴⁴ *Scribante v. Douglas County Board of Equalization*, 8 Neb.App. 25, 39, 588 N.W.2d 190, 199 (1999).

⁴⁵ *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb.App. 582, 597 N.W.2d 623 (1999).

⁴⁶ *Beynon Farm Products Corporation v. Board of Equalization of Gosper County*, 213 Neb. 815, 819, 331 N.W.2d 531, 534 (1983).

B. Equalization Summary of Evidence & Analysis

As indicated above, an order for equalization requires evidence that either: (1) similar properties were assessed at materially different values;⁴⁷ or (2) a comparison of the ratio of assessed value to market value for the Subject Property and other real property **regardless of similarity** indicates that the Subject Property was not assessed at a uniform percentage of market value;⁴⁸ or (3) similar properties were assessed at materially different values due to misclassification of components of the Subject Property or similar components of other properties.⁴⁹

The evidence indicates that the County's tax year 2012 and 2013 assessment of the leasehold interest relating to all North Lake properties is equal to or greater than the Subject Property's \$33,000 leasehold valuation.⁵⁰ Therefore, with respect to separate North Lake lots, the Taxpayer has not produced 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.

In light of the County's increase of the Subject Property's leasehold assessment from \$22,000 in tax years 2005 through 2010 to \$33,000 in tax years 2012 and 2013, the Taxpayer asserts that NEBCO's static assessment in the amount of \$2,223,000 for tax years 2005 through 2013 violates the uniformity clause of the Nebraska Constitution. The Taxpayer, however, did not provide the Property Record File ("PRF") for NEBCO's 105.69 acre North Lake ownership interest.⁵¹ The Taxpayer also did not provide current actual/market value information for NEBCO's ownership interest. As a result, the Commission is unable to determine whether the assessed to actual value ratio for the Subject Property is excessive when compared with NEBCO's ownership interest for tax years 2012 and 2013.⁵²

⁴⁷ See, *Scribante v. Douglas County Board of Equalization*, 8 Neb.App. 25, 39, 588 N.W.2d 190, 199 (1999).

⁴⁸ See, *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb.App. 582, 597 N.W.2d 623, 635 (1999).

⁴⁹ See, *Beynon Farm Products Corporation v. Board of Equalization of Gosper County*, 213 Neb. 815, 819, 331 N.W.2d 531, 534 (1983).

⁵⁰ See, E3:5 – E3:7.

⁵¹ Paragraph 14 of the Commission's "Order for Hearing and Notice of Hearing" for each appeal herein requires parties to provide the Commission "[c]opies of the County's Property Record File for any parcel a party will assert is a comparable parcel." Additionally, the Commission notes that paragraph 14 provides that "[a] screen shot or print out of a web page is not a property record file. A Property Record File is only maintained in the office of the County Assessor and should be obtained from that office prior to the hearing."

⁵² According to Exhibit 10 and testimony at the hearing, the County assessed NEBCO's lessor interest in the 105.69 acre North Lake development in the amount of \$2,223,000 for tax years 2012 and 2013. In contrast, the County's total assessment of the separate leasehold interests attributable to the 117 North Lake lots amounts to \$4,449,000 for tax years 2012 and 2013 according to page 5 of Exhibit 3 [(19 lots x \$33,000) + (98 lots x \$39,000) = \$4,449,000.] The Commission notes that this valuation

The Commission finds that the Taxpayer has not adduced clear and convincing evidence to obtain equalization relief for tax years 2012 and 2013.

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 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.

VII. ORDER

IT IS ORDERED THAT:

1. The decisions of the Cass County Board of Equalization determining the value of the Subject Property for tax years 2012 and 2013 are vacated and reversed.⁵³
2. The assessed value of the Subject Property for tax years 2012 and 2013 is:

Land (Leasehold):	\$ 33,000
<u>Improvements (IOLL):</u>	<u>\$ 74,905</u>
Total:	\$107,905
3. This decision and order, if no appeal is timely filed, shall be certified to the Cass County Treasurer and the Cass County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2014 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 2012 and 2013.

differential is supported by the \$2,183,530 "Lease Fee" and \$4,416,470 "Remainder" values found at page 2 of Exhibit 12 (10% cap rate row).

⁵³ 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 of Equalization at the protest proceeding.

7. This decision and order is effective for purposes of appeal on January 28, 2015.

Signed and Sealed: January 28, 2015.

Thomas D. Freimuth, 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.) and other provisions of Nebraska Statutes and Court Rules.