

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

THOMAS & BONNIE YOUNGQUIST,	)	
	)	CASE NO. 98A-193
Appellant(s),	)	
	)	
vs.	)	FINDINGS OF FACT AND
	)	CONCLUSIONS OF LAW
SCOTTS BLUFF COUNTY BOARD	)	
OF EQUALIZATION,	)	
	)	
Appellee(s).	)	

THIS CAUSE comes before the Nebraska Tax Equalization and Review Commission on the 21st day of June, 19 99, and based upon the Notice of Appeal filed by the appellant(s), the Offer to Confess Judgment in Part filed by the Appellee(s), together with an Affidavit and Stipulation submitted by the Scotts Bluff County Assessor and Attorney Offices, and the appellant's Acceptance of the Offer to Confess Judgment in Part, the Commission finds as follows:

I.

Pursuant to Section 77-5007 of the Nebraska Revised Statutes, the Commission has jurisdiction over the parties hereto and over the subject matter of this appeal. Neb. Rev. Stat. §77-5007 (Reissue 1996).

II.

On July 23, 1998, the Scotts Bluff County Board of Equalization rendered a 1998 assessed valuation of Fourteen Thousand Three Hundred Fifty Dollars (\$14,350.00) on the subject property described as a Part of the N½ SE of Sec 15, Twp 22, Rng 58, and located at 90188 Highway 92, Lyman, Nebraska 69352.

III.

On the 21st day of August, 1998, the appellant filed a Notice of Appeal with the Commission, alleging that the 1998 assessed value of Fourteen Thousand Three Hundred Fifty Dollars (\$14,350.00) was excessive.

IV.

On June 16, 1999, the Scotts Bluff County Board of Equalization, appellee(s), offered to confess judgment in part for the sum of Six Thousand Eight Hundred Eighty Dollars (\$6,880.00), with parties to bear and pay their respective costs. This amount represents the difference between the 1998 valuation of Fourteen Thousand Three Hundred Fifty Dollars (\$14,350.00) as adopted by the Scotts Bluff County Board of Equalization on July 23, 1998, and the revised assessment offer of Seven Thousand Four Hundred Seventy Dollars (\$7,470.00).

V.

On June 18<sup>th</sup>, 1999, the Tax Equalization and Review Commission entered an Order approving the appellee's Offer to Confess Judgment in Part.

VI.

On June 17<sup>th</sup>, 1999, the appellant accepted the appellee's Offer to Confess Judgment in Part for the sum of Six Thousand Eight Hundred Eighty Dollars (\$6,880.00) as evidenced by appellant's signature on the Acceptance of Appellee's Offer to Confess Judgment in Part.

WHEREFORE, IT IS ORDERED, ADJUDGED AND DECREED:

1. The assessed value rendered by the Board of Equalization of Scotts Bluff County, Nebraska, is hereby vacated and set aside; and that the appellee's Offer to Confess Judgment in Part and appellant's Acceptance of Appellee's Offer to Confess Judgment in Part is hereby approved as follows:

Actual Value of Land: \$7,470.00

Actual Value of Improvements: N/A

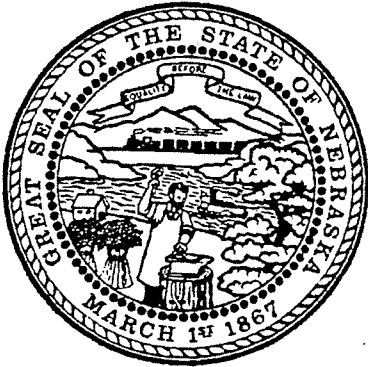
Total: \$7,470.00

2. The Commission shall certify its Decision to the Scotts Bluff County Clerk, Scotts Bluff County Assessor, and Scotts Bluff County Treasurer, with the directions that these county officers shall correct the valuation of the subject property in accordance with the holdings of this Opinion.

3. Neither the appellee's Offer to Confess Judgment in Part, the appellant's Acceptance of Appellee's Offer to Confess Judgment in Part, this Opinion, or any other document related to this

appeal shall be used or construed as an admission by either the appellant or the appellee as to the actual or assessed value of the subject real estate in any other proceeding pertaining to the valuation of real estate for subsequent tax years; and

4. Each party shall pay its own respective costs.



BY THE COMMISSIONER:

A handwritten signature, likely of the Commissioner, written above a horizontal line.

Chairman/Commissioner

Approved as to form:

A handwritten signature in cursive script, reading "Ben Shaver".

Ben Shaver NSBA #13789  
Scotts Bluff County Attorney  
1725 10th Street  
Gering, NE 69341  
(308) 436-6674

6/16/99  
DATE

A handwritten signature in cursive script, reading "Thomas Youngquist".

Thomas Youngquist  
Property Owner  
90188 Highway 92  
Lyman, NE 69352

June 17, 1999  
DATE

A handwritten signature in cursive script, reading "Bonnie Youngquist".

Bonnie Youngquist  
Property Owner  
90188 Highway 92  
Lyman, NE 69352

June 17, 1999  
DATE