

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

KATHERINE A. KNUST, TRUSTEE,	)	
KATHERINE A. KNUST REV. TRUST,	)	
	)	Case No. 09R 390
Appellant,	)	
	)	DECISION AND ORDER
v.	)	AFFIRMING THE DECISION OF
	)	THE DOUGLAS COUNTY BOARD OF
DOUGLAS COUNTY BOARD OF	)	EQUALIZATION
EQUALIZATION,	)	
	)	
Appellee.	)	

The above-captioned case was called for a hearing on the merits of an appeal by Katherine A. Knust, Trustee, Katherine A. Knust Rev. Trust ("the Taxpayer") to the Tax Equalization and Review Commission ("the Commission"). The hearing was held in the Commission's Hearing Room on the sixth floor of the Nebraska State Office Building in the City of Lincoln, Lancaster County, Nebraska, on March 29, 2010, pursuant to an Order for Hearing and Notice of Hearing issued January 29, 2010. Commissioner Warnes, Vice-Chairperson of the Commission, was the presiding hearing officer. Commissioner Wickersham, Chairperson of the Commission, was absent. Commissioner Warnes as Vice-Chairperson acting in the absence of the Chairperson designated Commissioners Warnes, Salmon, and Hotz as a panel of the Commission to hear the appeal. Commissioner Hotz was excused. Commissioner Salmon was present. The appeal was heard by a quorum of a panel of the Commission.

Katherine A. Knust, Trustee of Katherine A. Knust Rev. Trust, was present at the hearing. No one appeared as legal counsel for the Taxpayer.

Thomas S. Barrett, a Deputy County Attorney for Douglas County, Nebraska, was present as legal counsel for the Douglas County Board of Equalization ("the County Board").

The Commission took statutory notice, received exhibits, and heard testimony.

The Commission is required to state its final decision and order concerning an appeal, with findings of fact and conclusions of law, on the record or in writing. Neb. Rev. Stat. §77-5018 (Reissue 2009). The final decision and order of the Commission in this case is as follows.

**I.  
ISSUES**

The Taxpayer has asserted that actual value of the subject property as of January 1, 2009, is less than actual value as determined by the County Board. The issues on appeal related to that assertion are:

Whether the decision of the County Board determining actual value of the subject property is unreasonable or arbitrary; and

The actual value of the subject property on January 1, 2009.

The Taxpayer has asserted that taxable value of the subject property as of January 1, 2009, is not equalized with the taxable value of other real property. The issues on appeal related to that assertion are:

Whether the decision of the County Board determining the equalized taxable value of the subject property is unreasonable or arbitrary;

Whether the equalized taxable value of the subject property was determined by the County Board in a manner and an amount that is uniform and proportionate as required by Nebraska's Constitution in Article VIII §1; and

The equalized taxable value of the subject property on January 1, 2009.

**II.  
FINDINGS OF FACT**

The Commission finds and determines that:

1. The Taxpayer has a sufficient interest in the outcome of the above captioned appeal to maintain the appeal.
2. The parcel of real property to which this appeal pertains ("the Subject Property") is described in the table below.
3. Actual value of the subject property placed on the assessment roll as of January 1, 2009, ("the assessment date") by the Douglas County Assessor, value as proposed in a timely protest, and actual value as determined by the County Board is shown in the following table:

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Description: PACIFIC RIDGE LOT 12 BLOCK 0 IRREG, Douglas County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$50,000.00	\$30,000.00	\$50,000.00
Improvement	\$337,100.00	\$269,900.00	\$325,000.00
Total	\$387,100.00	\$299,900.00	\$375,000.00

4. An appeal of the County Board's decision was filed with the Commission.
5. The County Board was served with a Notice in Lieu of Summons and duly answered that Notice.
6. An Order for Hearing and Notice of Hearing issued on January 29, 2010, set a hearing of the appeal for March 29, 2010, at 9:00 a.m. CDST.

7. An Affidavit of Service, which appears in the records of the Commission, establishes that a copy of the Order for Hearing and Notice of Hearing was served on all parties.
8. Actual value of the subject property as of the assessment date for the tax year 2009 is:

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Land value	\$50,000.00
Improvement value	<u>\$325,000.00</u>
Total value	<u><u>\$375,000.00.</u></u>

**III.  
APPLICABLE LAW**

1. Subject matter jurisdiction of the Commission in this appeal is over all questions necessary to determine taxable value. Neb. Rev. Stat. §77-5016(7) (Reissue 2009).
2. “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.” Neb. Rev. Stat. §77-112 (Reissue 2009).
3. 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. Neb. Rev. Stat. §77-112 (Reissue 2009).

4. “Actual value, market value, and fair market value mean exactly the same thing.”  
*Omaha Country Club v. Douglas County Board of Equalization, et al.*, 11 Neb.App. 171, 180, 645 N.W.2d 821, 829 (2002).
5. 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. Neb. Rev. Stat. §77-131 (Reissue 2009).
6. All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation. Neb. Rev. Stat. §77-201(1) (Reissue 2009).
7. “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 Constitution.” *Neb. Const.*, Art. VIII, §1.
8. Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value. *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).
9. 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. *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).

10. Equalization to obtain proportionate valuation requires a comparison of the ratio of assessed to actual value for the subject property and comparable property. See *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb.App. 582, 597 N.W.2d 623 (1999).
11. 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. *Banner County v. State Board of Equalization*, 226 Neb. 236, 411 N.W.2d 35 (1987).
12. 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. *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).
13. The constitutional requirement of uniformity in taxation extends to both rate and valuation. *First Nat. Bank & Trust Co. v. County of Lancaster*, 177 Neb. 390, 128 N.W.2d 820 (1964).
14. In the evaluation of real property for tax purposes, where buildings and improvements are taxable as a part of the real estate, the critical issue is the actual value of the entire property, not the proportion of that value which is allocated to the land or to the buildings and improvements by the appraiser. *Bumgarner v. Valley County*, 208 Neb. 361, 303 N.W.2d 307 (1981).
15. 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 judgement. There must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity. *Newman v. County of Dawson*, 167 Neb. 666, 94 N.W.2d 47 (1959).

16. A presumption exists that the County Board has faithfully performed its duties and has acted on competent evidence. *City of York v. York County Bd. Of Equalization*, 266 Neb. 297, 64 N.W.2d 445 (2003).
17. The presumption in favor of the county board may be classified as a principle of procedure involving the burden of proof, namely, a taxpayer has the burden to prove that action by a board of equalization fixing or determining valuation of real estate for tax purposes is unauthorized by or contrary to constitutional or statutory provisions governing taxation. *Gordman Properties Company v. Board of Equalization of Hall County*, 225 Neb. 169, 403 N.W.2d 366 (1987).
18. The presumption disappears if there is competent evidence to the contrary. *Id.*
19. 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. Neb. Rev. Stat. §77-5016 (8) (Cum. Supp. 2008).
20. Proof that the order, decision, determination, or action appealed from was unreasonable or arbitrary must be made by clear and convincing evidence. See, e.g., *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb.App. 171, 645 N.W.2d 821 (2002).

21. "Clear and convincing evidence means and is that amount of evidence which produces in the trier of fact a firm belief or conviction about the existence of a fact to be proved."  
*Castellano v. Bitkower*, 216 Neb. 806, 812, 346 N.W.2d 249, 253 (1984).
22. A decision is "arbitrary" when it is made in disregard of the facts and circumstances and without some basis which could lead a reasonable person to the same conclusion. *Phelps Cty. Bd. of Equal. v. Graf*, 258 Neb 810, 606 N.W.2d 736 (2000).
23. A decision is unreasonable only if the evidence presented leaves no room for differences of opinion among reasonable minds. *Pittman v. Sarpy Cty. Bd. of Equal.*, 258 Neb 390, 603 N.W.2d 447 (1999).
24. "An owner who is familiar with his property and knows its worth is permitted to testify as to its value." *U. S. Ecology v. Boyd County Bd. Of Equalization*, 256 Neb. 7, 16, 588 N.W.2d 575, 581 (1999).
25. The County Board need not 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. *Bottorf v. Clay County Bd. of Equalization*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).
26. A Taxpayer, who only produced evidence that was aimed at discrediting valuation methods utilized by the county assessor, failed to meet burden of proving that value of property was not fairly and proportionately equalized or that valuation placed upon property for tax purposes was unreasonable or arbitrary. *Beynon v. Board of Equalization of Lancaster County*, 213 Neb. 488, 329 N.W.2d 857 (1983).
27. A Taxpayer must introduce competent evidence of actual value of the subject property in order to successfully claim that the subject property is overvalued. Cf. *Lincoln Tel. and*

*Tel. Co. v. County Bd. Of Equalization of York County*, 209 Neb. 465, 308 N.W.2d 515 (1981); *Arenson v. Cedar County*, 212 Neb. 62, 321 N.W.2d 427 (1982) (determination of equalized taxable value); *Josten-Wilbert Vault Co. v. Board of Equalization for Buffalo County*, 179 Neb. 415, 138 N.W.2d 641 (1965) (determination of actual value).

#### **IV. ANALYSIS**

The subject property is a residential parcel improved with a ranch style house of 2,015 square feet living area built in 2007. (E2:8). The house is rated good for both quality and condition. (E2:8).

The Taxpayer, Mr. Knust, alleged in his testimony that actual value of the subject property as of January 1, 2009, is less than actual value as determined by the County Board and also, that the taxable value of the subject property as of January 1, 2009, is not equalized with the taxable value of other real property.

The Taxpayer testified that the 2009 valuation for the subject property should be less than that assessed for 2009 for two primary reasons. First, the Taxpayer testified that the subject property was negatively affected by its location. Secondly, the County had erred in measuring the subject property. The Taxpayer provided a written statement of his concerns to the Commission in Exhibit 13.

### **Negative Influence of Location**

The Taxpayer testified that the subject property is located in an area that has excessive traffic which causes noise, congestion, and lights shining on subject property. It was his testimony and that of his wife that the location of the subject property was a negative factor that diminished the valuation for 2009. The Taxpayer testified that he was unable to locate other parcels similarly affected by location due to traffic, but one house that did sell was located next door. This parcel is shown in Exhibit 10 and has a street address of 816 South 180 avenue. He testified that the parcel shown in Exhibit 10 was first listed for sale at \$519,000, but it did not sell at that listing price.

Both Taxpayers testified that it was their opinion that the reduction in sale price from the listing price was the direct result of the negative factors associated with its location. The evidence presented does not allow the Commission to quantify the amount of influence that the subject property's location has on its sale price. The Commission cannot speculate on the reason for the sales price. The property record file for this parcel shows that it sold upon construction in 2004 for \$445,943. (E10:1). The parcel then was sold to a relocation company on August 22, 2008, for \$433,833 and subsequently sold by the relocation company on December 17, 2008, for \$414,00. (E10:1). The Taxpayer testified that this parcel shown in Exhibit 10 is comparable to the subject property. This belief is contrary to the Taxpayer's allegation that his assessed valuation for 2009 is too high. If the subject property and the parcel shown in Exhibit 10 were comparable, then the valuation for each should be the same or similar. The Commission finds that the parcel shown in Exhibit 10 and the subject property are not comparable without adjustments for differences and further the Commission finds that the Taxpayer used the sale of

the parcel shown in Exhibit 10 to demonstrate their belief that it should have sold for more, but for the negative factor of its location.

From the Commission's review of the subject property and the parcel shown in Exhibit 10, the Commission finds the two parcels are not comparable without adjustments for the differences which follow. In particular, the parcel shown in Exhibit 10 has a very good quality while the subject property has been rated as only good. The parcel in Exhibit 10 was built as a 2 story style while the subject property was built as a ranch. (E2:12 and E10:3). Another noted difference between the two parcels is that the house on the subject property has a living area of 2,015 square feet while the parcel shown in Exhibit 10 has 3,192 square feet. (E2:12 and E10:3). The noted differences would account in large part for the differences in assessed valuation for 2009. The parcel shown in Exhibit 10 was valued for 2009 at \$414,000 while the subject property was valued in 2009 at \$368,600.

The Taxpayer testified that the parcel shown in Exhibit 11 is a vacant lot near and in the same subdivision as the subject property and it was his allegation that its delay in selling was due to the negative influence of the lot's location. The Commission notes that on Exhibit 11 page 1, the vacant lot sold on June 21, 2006 for \$53,000. The reason for the lot being on the market for sale for a long time was without explanation, except for the Taxpayer's belief that the delay was due to the property's location. The Commission cannot speculate on the reason for the delay in its sale. The Commission notes that the sale price of that parcel shown in Exhibit 11 and its size, \$53,000 and 12,109 square feet, compares favorably to the valuation of the land component of the subject property and its size, \$50,000 and 11,751 square feet, and the valuation of the land component of the parcel shown in Exhibit 10 and its size, of \$40,000 and 10,614 square feet.

The Taxpayer testified that there were other negative location factors which included a future HyVee store scheduled to be built nearby, that the entrance to their subdivision, Pacific Ridge, was also the entrance for another subdivision, Grove, and that a major retail outlet, Village Point, was nearby. It was his allegation that each of these factors increased the traffic flow adjacent to the subject property and were negative factors that should reduce the 2009 taxable valuation. The evidence was that the HyVee store had yet to be built as of January 1, 2009, and the Commission does not find that its future construction is relevant to the 2009 taxable valuation.

The appraiser for the County Assessor testified that the location of the subject property and the negative traffic influences associated with its location did constitute external obsolescence. In addition, he indicated this conclusion in writing in his inspection notes of March 19, 2009. (E2:4). His further testimony was that external obsolescence would normally be a negative factor in the valuation of property, but he was unable to quantify its affect on the subject property due to lack of sales of comparable parcels in the neighborhood. He testified that the one parcel shown in Exhibit 10 was not comparable to the subject property in that it was of a different style and different physical characteristics. The Commission finds from the evidence before it that the subject property is negatively influenced by its location, but it is without evidence to quantify a change in the 2009 taxable valuation.

#### **Alleged Comparable Parcels**

#### **County's Alleged Comparables**

The Taxpayer testified that he disagreed that the comparables used by the County were comparable to the subject property. (E2:5). The appraiser for the County Assessor testified that

the comparables shown on Exhibit 2 page 5 were not directly used to value the subject property for 2009, but were used as only a sample of comparable parcels that have sold. The Commission notes that there are differences between the subject property and the alleged comparables used by the County, but no adjustments have been made in order to make a comparison. His testimony was that the valuation method used to value the subject property for 2009 was the cost approach method, the worksheet for which was shown on Exhibit 2 page 8. A written description of the County's cost approach to valuation is shown on Exhibit 2 page 3. The Commission notes that the cost approach is most often used for newer constructed parcels. The subject property was built in 2007. (E2:8).

#### **Taxpayers Alleged Comparable Parcels**

The Taxpayer provided the property record files for five other alleged comparable parcels to the subject property in addition to that parcel shown in Exhibit 10 and the vacant lot shown in Exhibit 11, previously discussed above. (E12,14, 15 & 16 -2 parcels). The Commission is not able to compare alleged comparable parcels shown on the Taxpayer's Exhibit 13 to the subject property as the property record files were not provided by the Taxpayer. The Taxpayer testified that these parcels were comparable to the subject property, but the Commission's review of these parcels shows that there are differences between them and the subject property and they cannot be compared to the subject property without adjustments. The Taxpayer testified that he had not made any adjustments to the alleged comparable parcels in making comparisons to the subject property.

The Commission's review of the Taxpayer's five alleged comparable parcels shows that only one parcel, that shown in Exhibit 12, is within the same neighborhood, OC, and within the

same neighborhood extension, 29170 as the subject property. (E2:8 and E12:2). The Taxpayer's other alleged comparable parcels are outside of the neighborhood extension of the subject property. This fact is important to the Commission first because different neighborhood factors may be used in other neighborhoods. An example from these parcels shows that the subject property has a neighborhood factor of .91 while those parcels located in a different neighborhood, parcels shown in Exhibits 14, 15 and the two parcels in Exhibit 16 have neighborhood factors ranging from .77 (Exhibits 15 and 16 -#1) to 1.0, Exhibit 16-#2. Secondly, the appraiser for the County Assessor testified that the values per unit are different between neighborhoods. These two examples of differences prevent the Commission from making comparison of the alleged comparable parcels from different neighborhoods to the subject property.

The one parcel that is from the same neighborhood as the Taxpayer's neighborhood, Exhibit 12, has less finished basement than the subject property, 1,124 square feet to 1,700 square feet, but more noticeable is the fact it has an unexplained \$31,514 addition to value for a design adjustment. (E12:5). In addition, the parcel shown in Exhibit 5 has a 3% reduction for depreciation having been built in 2005 while the subject property was built in 2007. (E12:5 and E2:8). The Commission does not find evidence that the subject property was not fairly and proportionately equalized to comparable properties or that the valuation determined by the County Board was not actual value.

#### **Alleged Errors by the County Assessor**

The Taxpayer testified that there are errors associated with the size of the physical characteristics of the subject property. In particular, he alleged that there was first an incorrect

measurement of the house with the “westside/back” of 64' 6" versus the 63' shown, second, the south side of the house is 34' 4" versus 35' shown and third the garage is 13' in the front half versus 15' shown. The Taxpayer testified that he obtained the measurement he was using from the blue prints for the house. The appraiser for the County Assessor testified that he inspected the subject property on March 19, 2009. He testified that he did a complete remeasurement and made the following adjustments:

1. Increased the square footage from 2,015 square feet to 2,073 square feet.

(E2:4). This change would add a valuation of 58 square feet valued at \$100.91 per square foot as shown on Exhibit 2 page 12 for an increase in valuation by \$5,852.

2. Decreased the finished basement area from 1,700 square feet to 1,600 square

feet. This change would decrease the valuation by 100 square feet at \$31.58 per square foot as shown on Exhibit 2 page 12 for a decrease of \$3,158.

3. Decreased the amount of brick veneer from 1,000 square feet to 600 square

feet. This change would decrease the valuation by 400 square feet at \$5.50 per square foot as shown on Exhibit 2 page 12 for a decrease of \$2,200.

The Commission gives strong probative value of the measurements taken by the appraiser for the County Assessor and finds that his figures should be used. The net difference in the adjustments made by the appraiser for the County Assessor is an increase of \$494. The \$494 needs to be taken times neighborhood factor .91 = \$450 increase. The Commission notes that no cross appeal has been filed by the County and the Commission will not increase the taxable valuation of the subject property for 2008 and finds that this difference is not grossly excessive

nor was any evidence adduced to show that the County's determination is the result of a systematic exercise of intentional will or failure of plain duty, and not mere errors of judgment.

There is a presumption that a board of equalization has faithfully performed its official duties in making an assessment and has acted upon sufficient competent evidence to justify its action. The presumption remains until there is competent evidence to the contrary presented, and the presumption disappears when there is competent evidence on appeal to the contrary. From that point on, 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. In an appeal to the county board of equalization or to the district court, and from the district court to this court, the burden of persuasion imposed on the complaining taxpayer is not met by showing a mere difference of opinion unless it is established by clear and convincing evidence that the valuation placed upon his property when compared to valuations placed on other similar property is grossly excessive and is the result of a systematic exercise of intentional will or failure of plain duty, and not mere errors of judgment. *US Ecology, Inc. v. Boyd County Bd of Equalization*, 256 Neb. 7, 15, 588 N.W.2d 575, 581 (1999).

The Board, based upon the applicable law, need not 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. *Bottorf v. Clay County Bd. of Equalization*, 7 Neb.App. 162, 168, 580 N.W.2d 561, 566 (1998); Neb. Rev. Stat. §77-5016(7)(Cum. Supp. 2008).

A taxpayer who offers no evidence that the subject property is valued in excess of its actual value and who only produces evidence that is aimed at discrediting the valuation methods

utilized by county assessor fails to meet his or her burden of proving that the value of the property was not fairly and proportionately equalized or that valuation placed upon the property for tax purposes was unreasonable or arbitrary. *Beynon v. Board of Equalization of Lancaster County*, 213 Neb. 488, 329 N.W.2d 857 (1983).

Taxpayer must introduce competent evidence of actual value of its property in order to successfully claim that a property is overvalued. *Lincoln Tel. and Tel. Co. v. County Bd. Of Equalization of York County*, 209 Neb. 465, 308 N. W. 2d 515 (1981).

The Commission finds that the Taxpayer has not provided competent evidence to rebut the presumption that the County Board faithfully performed its duties and had sufficient competent evidence to make its determination nor has he provided clear and convincing evidence that the County Board's decision was arbitrary or unreasonable. The appeal of the Taxpayer is denied.

## V. CONCLUSIONS OF LAW

1. The Commission has subject matter jurisdiction in this appeal.
2. The Commission has jurisdiction over the parties to this appeal.
3. The Taxpayer has not produced competent evidence that the County Board failed to faithfully perform its official duties and to act on sufficient competent evidence to justify its actions.
4. The Taxpayer has not adduced sufficient, clear and convincing evidence that the decision of the County Board is unreasonable or arbitrary and the decision of the County Board should be affirmed.

**VI.  
ORDER**

**IT IS ORDERED THAT:**

1. The decision of the County Board determining actual value of the subject property as of the assessment date, January 1, 2009, is affirmed.
2. Actual value, for the tax year 2009, of the subject property is:

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Land value	\$50,000.00
Improvement value	<u>\$325,000.00</u>
Total value	<u>\$375,000.00.</u>

3. This decision, 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 (Reissue 2009).
4. Any request for relief, by any party, which is not specifically provided for by this order is denied.
5. Each party is to bear its own costs in this proceeding.
6. This decision shall only be applicable to tax year 2009.
7. This order is effective for purposes of appeal on May 26, 2010.

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Nancy J. Salmon, Commissioner

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William C. Warnes, Commissioner

**SEAL**

**APPEALS FROM DECISIONS OF THE COMMISSION MUST SATISFY THE REQUIREMENTS OF NEB. REV. STAT. §77-5019 (REISSUE 2009), OTHER PROVISIONS OF NEBRASKA STATUTES, AND COURT RULES.**