

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

JAMES A. KURTENBACH

CASE NO. 99R-68

APPELLANT,

VS.

FINDINGS OF FACT AND
CONCLUSIONS OF LAW

WASHINGTON COUNTY BOARD
OF EQUALIZATION,

APPELLEE.

THIS CAUSE comes before the Nebraska Tax Equalization and Review Commission on the 31st day of January, 2000, and based upon the Notice of Appeal filed by the appellant, the Offer to Confess Judgment filed by the appellee, together with an Affidavit and Stipulation submitted by Washington County and Appellant's Acceptance of the Amended Offer to Confess Judgment, 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 22, 1999, the Washington County Board of Equalization rendered a 1999 assessed valuation of Five Hundred Forty Three Thousand, Five Hundred Fifty Dollars (\$543,550.00) on the subject property located at 1125 Stone Creek Drive, Blair, Washington County, Nebraska, 68008.

III.

On the 27th day of August, 1999, the appellant filed a Notice of Appeal with the Commission, alleging that the 1999 assessed value of Five Hundred Forty Three Thousand, Five Hundred Fifty Dollars (\$543,550.00) was excessive.

IV.

On January 10, 1999, the Washington County Board of Equalization, appellee, offered to confess judgment for the sum of One Hundred Six Thousand, Sixty Five Dollars (\$106,065.00), with parties to bear and pay their respective costs. This amount represents the difference between the 1999 valuation of Five Hundred Forty Three Thousand, Five Hundred Fifty Dollars (\$543,550.00) as adopted by the Washington County Board of Equalization on July 22, 1999, and the revised assessment offer of Four Hundred Thirty Seven Thousand, Four Hundred Eighty Five Dollars (\$437,485.00).

V.

On January 31, 2000, the Tax Equalization and Review Commission entered an Order approving the appellee's Offer to Confess Judgment.

VI.

On January 25, 2000, the appellant accepted the appellee's Offer to Confess Judgment for the sum of One Hundred Six Thousand, Sixty Five Dollars (\$106,065.00) as evidenced by his signature on the attached Acceptance Agreement, along with his attorney's acceptance thereon.

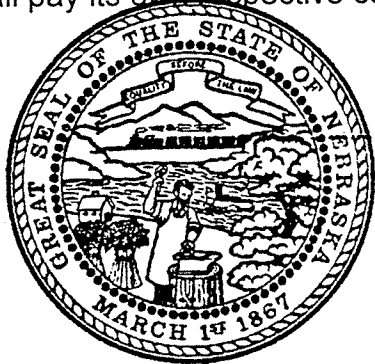
WHEREFORE, IT IS ORDERED, ADJUDGED AND DECREED:

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

Actual Value of Land:	\$ 38,450.00
Actual Value of Improvements :	\$ 399,035.00
Total :	\$ 437,485.00

2. The Commission shall certify its Decision to the Washington County Clerk, Washington County Assessor, and Washington 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.

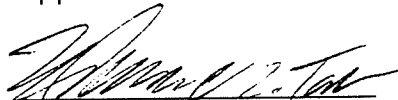
3. Neither the appellee's Offer to Confess Judgment, the appellant's Acceptance of Appellee's Offer to Confess Judgment, this Opinion, or any other document related to this appeal shall be used or construed as an admission by either the appellant or the appellee as to the actual or assessed value of 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.

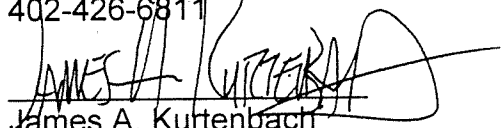


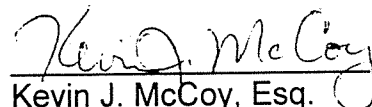
BY THE COMMISSION:


Chairman/Commissioner

Approved as to Form:


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