

BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION

NEWMAN E. OLSON, JR., STEVEN )  
OLSON and CHARLOTTE HARVEY, )

Case No. 96R-27

Appellants, )

DOCKET ENTRY

v. )

HAMILTON COUNTY BOARD )  
OF EQUALIZATION, )

Appellee. )

The Commission called the above-captioned case for hearing on the merits in the City of Grand Island, Hall County, Nebraska, on the 25th day of June, 1997, pursuant to a Notice of Hearing issued the 30th day of May, 1997.

Bill White, the person who filed the appeal and who manages the farm on behalf of the Appellants, appeared personally. Appellee appeared through counsel. Mr. White did not meet the criteria for representation set forth in Title 442, *Nebr. Admin. Code*, Chapter 4. He was allowed to prosecute the appeal of the valuation of the subject property, pursuant to the provisions of Neb. Rev. Stat. §77-1513 (Reissue 1996), and is hereafter referred to as "Appellant."

During the hearing, the Commission took judicial notice of certain information, and each of the parties was allowed to present evidence and cross-examine witnesses of the opposing party. Thereafter the parties rested, and the Commission heard closing statements from the parties.

Neb. Rev. Stat. §77-5018 (Reissue 1996, as amended by LB 397 (1997 Session)), requires that every final decision and order entered by the Commission which is adverse to a party be stated in writing or on the record and be accompanied by findings of fact and conclusions of law.

The Commission, after hearing the evidence, receiving the exhibits and hearing argument, entered its Findings of Fact, Conclusions of Law, and entered a final order on the merits of the above-captioned case. All Commissioners participated in determining Findings of Fact, Conclusions of Law and the resulting Order, which were in substance as follows:

**FINDINGS OF FACT**

From the record, the Commission found and determined as follows:

- I. That Appellants are the owners of record of certain real estate as described in the petition in the instant case.
- II. That Appellants timely filed a protest of the assessed value of his/her/their property for tax year 1996.
- III. That the basis for the protest was an increase in assessed valuation for 1A1 and 1A irrigated land classifications.

IV. That the County Assessor proposed valuing the property as follows:

Land	\$228,170
Improvements	\$ ---
Total	\$228,170

V. That the Appellant(s) requested an assessed value for tax purposes as follows:

Land	\$189,000
Improvements	\$ ---
Total	\$189,000

- VI. That the Appellee denied the protest.
- VII. That Appellants thereafter timely filed an appeal of that decision to the Tax Equalization and Review Commission.
- VIII. That Appellants' evidence using two sales of 1A agricultural land to establish a credible comparison level of value is statistically unreliable.
- IX. That Appellee properly followed prescribed procedures as outlined in the Nebraska Agricultural and Horticultural Land Valuation Manual and as set forth by the Property Tax Division.
- X. That the assessed value of the subject property for tax year 1996 is supported by the evidence adduced by Appellee.
- XI. That no evidence has been adduced to establish that the decision of the Appellee was unreasonable or arbitrary.

CONCLUSIONS OF LAW

- I. That based on the record before the Commission, the Commission must, and hereby does, conclude as a matter of law that the decision of the Hamilton County Board of Equalization which set the assessed value of the subject property for purposes of taxation at \$228,170 for tax year 1996 was neither unreasonable nor arbitrary.
- II. That the decision of the Hamilton County Board of Equalization to deny Appellants' request to reduce the assessed valuation to \$189,000 was neither unreasonable nor arbitrary.
- III. That therefore the decision of the Hamilton County Board of Equalization must be affirmed.

ORDER

- I. That the order of the Hamilton County Board of Equalization setting the assessed value of the subject property for tax year 1996 at \$228,170 is affirmed.
- II. That Appellants' real property legally described as NE1/4 25-12-7, Hamilton County, Nebraska, shall be valued as follows for tax year 1996:

Land	\$228,170
Improvements	\$ ---
Total	\$228,170

- III. That this decision, if no appeal is filed, shall be certified within thirty days to the Hamilton County Treasurer, and the Hamilton County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1996).
- IV. That each party is to bear its own costs in this matter.

Dated this 8<sup>th</sup> day of July, 1997.

SEAL



  
 \_\_\_\_\_  
 Mark P. Reynolds, Chairman