

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

STEVEN T. DAHARSH,	)	Case No. 97R-308
	)	
Appellant,	)	
	)	
vs.	)	FINDINGS OF FACT AND
	)	CONCLUSIONS OF LAW
DOUGLAS COUNTY BOARD	)	
OF EQUALIZATION,	)	
	)	
Appellee(s).	)	

THIS CAUSE comes before the Nebraska Tax Equalization and Review Commission on the 134 day of AUGUST, 1998, and based upon the Notice of Appeal filed by the appellant, the Offer to Confess Judgment in Part filed by the appellee, together with an Affidavit and Stipulation submitted by the Douglas County Assessor and Attorney Offices, and the appellant's Acceptance of the Amended 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 or about July 23, 1997, the Douglas County Board of Equalization rendered a 1997 assessed valuation of \$154,000 on the subject property located at 7805 Pine Circle, Omaha, Douglas County, Nebraska.

III.

On August 25, 1997, the appellant filed a Notice of Appeal with the Commission, alleging that the 1997 assessed value of \*

was excessive.

IV.

On August 4, 1998, the Douglas County Board of Equalization, appellee, offered to confess judgment in part for the sum of \$5,000, with parties to bear and pay their respective costs. This amount represents the difference between the 1997 valuation of \$154,000 as adopted by the Douglas County Board of Equalization and the revised assessment offer of \$149,000.

V.

On August 11, 1998, the Tax Equalization and Review Commission entered an Order approving the appellee's Amended Offer to Confess Judgment in Part.

VI.

On August 6, 1998, the appellant accepted the appellee's Amended Offer to Confess Judgment in Part for the sum of \$5,000 as evidenced by his signature on the attached Acceptance Agreement.

**WHEREFORE, IT IS ORDERED, ADJUDGED AND DECREED:**

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

Actual Value of Land:     \$22,800  
Actual Value of Improvements:     \$126,200  
Total:     \$149,000

2. The Commission shall certify its Decision to the Douglas

