

BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION

H. JAMES DAGER and GINGER S. DAGER,)

Case No. 00R-1

Appellants,)

vs.)

LANCASTER COUNTY BOARD OF)
EQUALIZATION,)

FINDINGS OF FACT
AND CONCLUSIONS OF LAW

Appellee.)

NOW this matter comes before the Commission on this 6th day of November, 2000,
on appellee's Motion to Confess Judgment. The Commission, being duly advised in the
premises, FINDS, ORDERS, ADJUDGES AND DECREES AS FOLLOWS:

1. That the Commission has jurisdiction over the parties and the subject matter hereto.
2. That at all times pertinent hereto the appellants were the owners of and were responsible for the payment of taxes on the property described as follows:

The Ridge 17th Addition, Lot 3, Lincoln, Lancaster County,
Nebraska; Parcel number 09-13-434-003-000.
3. That for the 2000 tax year the appellee set the value of the appellants' property for tax purposes at \$998,550.
4. That appellants perfected the instant appeal alleging that the value set by the appellee for the subject property for the 2000 tax year was too high.
5. That on the 3rd day of November, 2000, the appellee, pursuant to Neb. Rev. Stat. § 77-1510.01 (Reissue 1996) and Nebraska Administrative Code title 442, Chapter 4,

section 004.01A, filed a motion seeking approval to confess judgment and containing an offer to confess judgment at a value of \$950,000 for the 2000 tax year, each party to pay its own costs.

6. That on the 3rd day of November, 2000, appellants filed herein a written acceptance of appellee's offer to confess to judgment.

7. That appellee's Motion to Confess Judgment should be and hereby is granted.

8. That the action of the appellee, Lancaster County Board of Equalization, setting the value of appellants' property at \$998,550 for the 2000 tax year is hereby vacated and set aside.


9. That the value of appellants' property for the 2000 tax year is hereby set at \$950,000, which value represents land value of \$137,500 and an improvement value of \$812,500.

10. That this decision shall be certified to the Lancaster County Clerk, the Lancaster County Assessor, and the Lancaster County Treasurer, and said officials are hereby directed to correct the tax records of Lancaster County to reflect the values established herein.

11. That each party shall pay its own costs herein.

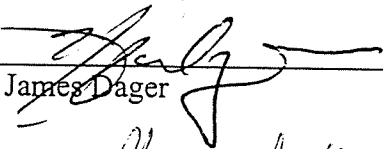
DATED this 6th day of November, 2000.

BY THE COMMISSION

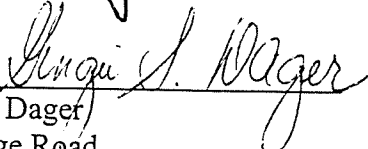


Chairman

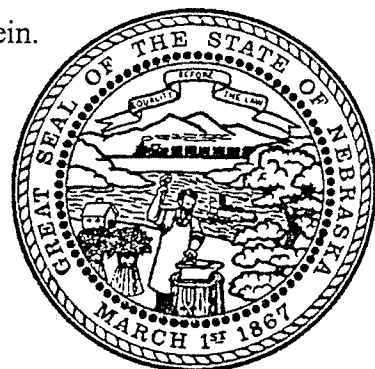
APPROVED AS TO FORM:



H. James Dager



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