

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

Jeffrey P. Mell,  
Appellant,

v.

Sarpy County Board of Equalization,  
Appellee.

Case No: 11R 75

Decision Affirming the Determination of the  
County Board of Equalization  
(Default Judgment)

**For the Appellant:**

None.

**For the Appellee:**

John Reisz,  
Deputy Sarpy County Attorney.

Heard before Commissioners Thomas D. Freimuth and Nancy J. Salmon.

**I. THE SUBJECT PROPERTY**

The Subject Property is a residential parcel located in Sarpy County. The legal description of the parcel is found in the Case File.

**II. PROCEDURAL HISTORY**

The Sarpy County Assessor determined that the assessed value of the subject property was \$114,108 for tax year 2011. Jeffrey P. Mell (Taxpayer), protested this assessment to the Sarpy County Board of Equalization (County Board). The County Board determined that the assessed value for tax year 2011 was \$96,000.

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (Commission). The Commission issued an “Order for Single Commissioner Hearing and Notice” on August 31, 2012, setting the hearing date for October 24, 2012. Upon an election by a party to have this appeal heard by a panel of the Commission<sup>1</sup>, on October 3, 2012, the Commission issued an “Order to Vacate Single Commissioner Designation and Amended Order for Hearing and Notice of Hearing” setting this appeal for a hearing before a panel of the Commission on December 10, 2012. Affidavits of Service which appear in the

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<sup>1</sup> Pursuant to Neb. Rev. Stat. §77-5015.02(3) (2012 Cum. Supp.)

records of the Commission establish that a copy of each of the Orders for Hearing and Notice of Hearing listed above was served on all parties.<sup>2</sup>

The Commission held a hearing on December 10, 2012. John Reisz, Deputy County Attorney for Sarpy County, was present. No one appeared on behalf of the Taxpayer as directed by the Commission's Order for Hearing. The County Board moved for a default judgment in favor of the County Board's determination.

### **III. STANDARD OF REVIEW**

"In all appeals, excepting those arising under section 77-1606, if the appellant presents no evidence to show that the order, decision, determination or action appealed from is incorrect, the commission shall deny the appeal."<sup>3</sup> The Commission is authorized to enter default judgments.<sup>4</sup>

### **IV. CONCLUSION**

The Taxpayer failed to appear at the hearing as required by the Order for Hearing and Notice of Hearing and therefore presented no evidence to show that the order, decision, determination or action appealed from was incorrect. The motion for an Order of Default Judgment should be granted and the decision of the County Board is Affirmed.

### **V. ORDER**

IT IS ORDERED THAT:

1. The Motion of the County Board for Default Judgment is granted.
2. The Decision of the Sarpy County Board of Equalization determining the value of the Subject Property for tax year 2011 is Affirmed.
3. That the Assessed value of the Subject Property for tax year 2011 is: \$96,000.
4. This decision and order, if no appeal is timely filed, shall be certified to the Sarpy County Treasurer and the Sarpy County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2012 Cum. Supp.)

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<sup>2</sup> See, Case File

<sup>3</sup> Neb. Rev. Stat. §77-5016(9) (2012 Cum. Supp.)

<sup>4</sup> Neb. Rev. Stat. §77-5015 (2012 Cum. Supp.).

5. Any request for relief, by any party, which is not specifically provided for by this order is denied.
6. Each Party is to bear its own costs in this proceeding.
7. This decision shall only be applicable to tax year 2011.
8. This order is effective for purposes of appeal on July 10, 2013.

Signed and Sealed: July 10, 2013.

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Thomas D. Freimuth, Commissioner

SEAL

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Nancy J. Salmon, Commissioner

Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2012 Cum. Supp.), other provisions of Nebraska Statute and Court Rules.