

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	96	COV :	27.71	95% Median C.I. :	83.52 to 115.05
Total Sales Price :	6,170,650	Wgt. Mean :	101	STD :	28.11	95% Wgt. Mean C.I. :	88.68 to 112.78
Total Adj. Sales Price :	6,170,650	Mean :	101	Avg. Abs. Dev :	19.15	95% Mean C.I. :	86.98 to 115.88
Total Assessed Value :	6,215,616						
Avg. Adj. Sales Price :	362,979	COD :	19.95	MAX Sales Ratio :	185.86		
Avg. Assessed Value :	365,624	PRD :	100.69	MIN Sales Ratio :	62.32		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	6	113.44	110.43	112.33	05.35	98.31	99.43	119.43	99.43 to 119.43	381,583	428,641
01/01/2022 To 03/31/2022	1	128.49	128.49	128.49		100.00	128.49	128.49	N/A	575,000	738,816
04/01/2022 To 06/30/2022	2	79.89	79.89	77.66	09.79	102.87	72.07	87.70	N/A	307,450	238,759
07/01/2022 To 09/30/2022	1	86.79	86.79	86.79		100.00	86.79	86.79	N/A	260,000	225,663
10/01/2022 To 12/31/2022	2	134.69	134.69	112.80	37.99	119.41	83.52	185.86	N/A	283,625	319,917
01/01/2023 To 03/31/2023	2	81.97	81.97	81.21	05.21	100.94	77.70	86.24	N/A	327,000	265,569
04/01/2023 To 06/30/2023	2	79.16	79.16	79.16	21.27	100.00	62.32	96.00	N/A	375,000	296,835
07/01/2023 To 09/30/2023	1	95.03	95.03	95.03		100.00	95.03	95.03	N/A	460,000	437,132
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	10	106.83	103.76	107.34	13.29	96.66	72.07	128.49	86.79 to 119.43	373,940	401,384
10/01/2022 To 09/30/2023	7	86.24	98.10	90.56	25.41	108.33	62.32	185.86	62.32 to 185.86	347,321	314,539
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	6	87.25	107.41	103.21	30.50	104.07	72.07	185.86	72.07 to 185.86	336,192	346,972

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	17	96.00	101.43	100.73	19.95	100.69	62.32	185.86	83.52 to 115.05	362,979	365,624



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	7.119%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	921	Median :	93	COV :	19.64	95% Median C.I. :	91.95 to 93.97
Total Sales Price :	195,482,586	Wgt. Mean :	94	STD :	18.81	95% Wgt. Mean C.I. :	93.12 to 95.42
Total Adj. Sales Price :	195,482,586	Mean :	96	Avg. Abs. Dev :	13.13	95% Mean C.I. :	94.58 to 97.00
Total Assessed Value :	184,288,014						
Avg. Adj. Sales Price :	212,250	COD :	14.12	MAX Sales Ratio :	207.94		
Avg. Assessed Value :	200,096	PRD :	101.61	MIN Sales Ratio :	47.64		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	128	99.39	101.11	99.82	12.62	101.29	62.64	158.67	96.17 to 102.70	195,219	194,871
01/01/2022 To 03/31/2022	94	99.13	99.45	99.69	11.86	99.76	68.13	167.28	93.98 to 102.55	210,699	210,040
04/01/2022 To 06/30/2022	143	92.16	95.58	94.70	14.27	100.93	60.82	194.55	90.44 to 94.62	225,259	213,330
07/01/2022 To 09/30/2022	141	93.01	95.55	93.66	12.19	102.02	67.26	171.56	90.89 to 95.27	222,480	208,381
10/01/2022 To 12/31/2022	118	91.94	97.85	95.45	14.85	102.51	72.10	207.94	90.11 to 96.70	201,681	192,512
01/01/2023 To 03/31/2023	61	94.04	95.33	93.28	11.85	102.20	66.43	159.97	89.47 to 97.25	192,227	179,318
04/01/2023 To 06/30/2023	123	88.76	90.80	89.53	15.07	101.42	47.64	191.91	86.31 to 92.24	218,385	195,527
07/01/2023 To 09/30/2023	113	87.12	90.81	89.02	16.20	102.01	53.43	182.14	84.44 to 91.16	218,775	194,762
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	506	94.80	97.69	96.49	13.23	101.24	60.82	194.55	93.46 to 96.83	214,181	206,670
10/01/2022 To 09/30/2023	415	90.59	93.47	91.51	14.91	102.14	47.64	207.94	88.74 to 91.81	209,897	192,079
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	496	93.54	96.84	95.49	13.52	101.41	60.82	207.94	92.19 to 95.19	216,100	206,347

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	921	Median :	93	COV :	19.64	95% Median C.I. :	91.95 to 93.97
Total Sales Price :	195,482,586	Wgt. Mean :	94	STD :	18.81	95% Wgt. Mean C.I. :	93.12 to 95.42
Total Adj. Sales Price :	195,482,586	Mean :	96	Avg. Abs. Dev :	13.13	95% Mean C.I. :	94.58 to 97.00
Total Assessed Value :	184,288,014						
Avg. Adj. Sales Price :	212,250	COD :	14.12	MAX Sales Ratio :	207.94		
Avg. Assessed Value :	200,096	PRD :	101.61	MIN Sales Ratio :	47.64		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	807	92.89	95.38	93.90	13.78	101.58	47.64	188.34	91.55 to 93.71	206,684	194,076
2	21	92.24	105.23	101.74	21.42	103.43	57.71	207.94	88.86 to 105.64	218,336	222,135
3	23	97.68	99.11	98.24	10.40	100.89	66.07	133.76	92.42 to 104.04	203,339	199,761
4	17	96.00	101.43	100.73	19.95	100.69	62.32	185.86	83.52 to 115.05	362,979	365,624
5	29	93.28	97.23	93.00	15.45	104.55	60.72	191.91	87.25 to 103.21	315,738	293,634
6	24	93.02	92.39	89.72	15.18	102.98	54.28	148.07	84.44 to 102.35	170,827	153,272

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	920	93.01	95.67	94.26	14.00	101.50	47.64	194.55	91.91 to 93.97	212,448	200,245
06											
07	1	207.94	207.94	207.94		100.00	207.94	207.94	N/A	30,000	62,383

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	921	Median :	93	COV :	19.64	95% Median C.I. :	91.95 to 93.97
Total Sales Price :	195,482,586	Wgt. Mean :	94	STD :	18.81	95% Wgt. Mean C.I. :	93.12 to 95.42
Total Adj. Sales Price :	195,482,586	Mean :	96	Avg. Abs. Dev :	13.13	95% Mean C.I. :	94.58 to 97.00
Total Assessed Value :	184,288,014						
Avg. Adj. Sales Price :	212,250	COD :	14.12	MAX Sales Ratio :	207.94		
Avg. Assessed Value :	200,096	PRD :	101.61	MIN Sales Ratio :	47.64		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	157.68	157.68	157.00	06.09	100.43	148.07	167.28	N/A	21,500	33,756
<u>__Ranges Excl. Low \$__</u>											
Greater Than 4,999	921	93.01	95.79	94.27	14.12	101.61	47.64	207.94	91.95 to 93.97	212,250	200,096
Greater Than 15,000	921	93.01	95.79	94.27	14.12	101.61	47.64	207.94	91.95 to 93.97	212,250	200,096
Greater Than 30,000	919	93.01	95.65	94.26	14.00	101.47	47.64	207.94	91.91 to 93.91	212,665	200,458
<u>__Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	157.68	157.68	157.00	06.09	100.43	148.07	167.28	N/A	21,500	33,756
30,000 TO 59,999	19	130.68	136.54	134.97	21.27	101.16	97.93	207.94	103.61 to 162.31	50,166	67,709
60,000 TO 99,999	86	108.26	111.45	111.02	13.88	100.39	74.71	182.14	104.35 to 115.39	80,619	89,506
100,000 TO 149,999	206	92.75	94.33	93.78	13.58	100.59	57.14	188.34	89.51 to 95.27	127,323	119,401
150,000 TO 249,999	361	90.47	91.24	91.37	12.17	99.86	47.64	185.86	88.58 to 91.71	193,523	176,826
250,000 TO 499,999	220	93.00	94.13	94.20	11.88	99.93	57.71	194.55	90.71 to 94.29	337,225	317,672
500,000 TO 999,999	25	96.65	97.93	97.55	11.29	100.39	74.41	128.49	91.33 to 104.13	591,020	576,559
1,000,000 +	2	99.88	99.88	100.24	09.10	99.64	90.79	108.97	N/A	1,249,000	1,252,031

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	7.119%

What IF

## Loukota, Joe

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**From:** Scott, Sarah  
**Sent:** Tuesday, April 16, 2024 12:21 PM  
**To:** Hotz, Rob; dwahl@adamscountyne.gov  
**Cc:** Kuhn, Jim; Keetle, Steve; Loukota, Joe  
**Subject:** RE: Adams Residential  
**Attachments:** Adams County Res VG 4 +7.119%\_substat.pdf; Adams County REs VG4 +7.119%\_all sales.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Commissioner Hotz,

The requested whatif is attached. A statistical profile of the adjustment for only the 17 sales in Valuation Group 4 has been provided, along with a statistic of all residential sales in Adams County reflecting the 7.119% increase to Valuation Group 4.

Thank you,

**Sarah Scott**

*Property Tax Administrator*

**Nebraska Department of Revenue**

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North Platte, NE 69101

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**From:** Hotz, Rob <rob.hotz@nebraska.gov>  
**Sent:** Monday, April 15, 2024 4:31 PM  
**To:** Scott, Sarah <sarah.scott@nebraska.gov>; Hotz, Rob <rob.hotz@nebraska.gov>; dwahl@adamscountyne.gov  
**Cc:** Kuhn, Jim <jim.kuhn@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>; Loukota, Joe <Joe.Loukota@nebraska.gov>  
**Subject:** Adams Residential

Ms. Scott,

Please provide a What IF statistic for Residential Valuation Group 4 showing an increase of 7.119% to the median of 89.62.



Commissioner Russell will be recusing herself from any hearing directly involving Adams County, and will not be participating in deliberation or voting on any orders directly involving Adams County.

Robert W. Hotz, Chairman  
Tax Equalization & Review Commission  
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Lincoln, Nebraska 68509-5108  
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Email: [rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)