

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	88	Median :	96	COV :	23.22	95% Median C.I. :	89.88 to 98.46
Total Sales Price :	59,904,198	Wgt. Mean :	75	STD :	21.33	95% Wgt. Mean C.I. :	58.29 to 91.39
Total Adj. Sales Price :	59,950,198	Mean :	92	Avg. Abs. Dev :	15.64	95% Mean C.I. :	87.40 to 96.32
Total Assessed Value :	44,865,844						
Avg. Adj. Sales Price :	681,252	COD :	16.26	MAX Sales Ratio :	164.08		
Avg. Assessed Value :	509,839	PRD :	122.74	MIN Sales Ratio :	40.57		

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>											
10/01/2020 To 12/31/2020	6	99.33	102.88	101.06	06.62	101.80	92.88	125.06	92.88 to 125.06	453,167	457,957
01/01/2021 To 03/31/2021	8	95.86	98.66	83.45	11.14	118.23	73.47	138.86	73.47 to 138.86	600,566	501,173
04/01/2021 To 06/30/2021	8	97.56	94.08	95.51	04.50	98.50	72.59	98.86	72.59 to 98.86	414,125	395,519
07/01/2021 To 09/30/2021	3	106.37	110.35	116.84	05.17	94.45	104.10	120.59	N/A	464,261	542,428
10/01/2021 To 12/31/2021	9	101.36	96.40	88.01	12.91	109.53	61.90	114.01	76.49 to 112.88	360,077	316,896
01/01/2022 To 03/31/2022	4	98.36	99.72	99.83	07.30	99.89	88.82	113.36	N/A	205,600	205,245
04/01/2022 To 06/30/2022	9	69.58	81.62	74.41	25.18	109.69	61.01	110.13	61.72 to 103.69	1,255,368	934,064
07/01/2022 To 09/30/2022	9	86.24	84.80	86.94	19.31	97.54	44.39	116.49	63.63 to 104.14	527,008	458,202
10/01/2022 To 12/31/2022	7	84.66	82.56	88.16	10.87	93.65	66.18	98.30	66.18 to 98.30	441,100	388,864
01/01/2023 To 03/31/2023	10	102.09	95.20	88.35	18.43	107.75	53.80	123.89	53.80 to 114.77	436,176	385,371
04/01/2023 To 06/30/2023	5	98.86	90.51	80.91	16.29	111.87	41.06	116.04	N/A	528,000	427,193
07/01/2023 To 09/30/2023	10	77.48	84.71	47.94	29.32	176.70	40.57	164.08	49.26 to 108.25	1,752,694	840,213
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	25	98.24	99.61	94.43	08.23	105.49	72.59	138.86	95.65 to 99.71	489,172	461,943
10/01/2021 To 09/30/2022	31	95.97	89.17	80.60	17.09	110.63	44.39	116.49	76.49 to 102.86	648,532	522,691
10/01/2022 To 09/30/2023	32	88.56	88.42	61.97	22.27	142.68	40.57	164.08	74.48 to 99.81	863,013	534,808
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	28	98.22	97.88	91.39	10.26	107.10	61.90	138.86	95.15 to 102.86	455,393	416,175
01/01/2022 To 12/31/2022	29	88.69	85.33	80.56	17.17	105.92	44.39	116.49	70.51 to 98.30	687,982	554,256

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VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	88	96.17	91.86	74.84	16.26	122.74	40.57	164.08	89.88 to 98.46	681,252	509,839

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	5	94.16	86.45	88.82	16.20	97.33	63.96	110.13	N/A	235,400	209,093
03	82	96.57	92.22	74.53	16.31	123.74	40.57	164.08	89.76 to 98.86	715,283	533,080
04	1	89.88	89.88	89.88		100.00	89.88	89.88	N/A	120,000	107,855

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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											
__Ranges Excl. Low \$__											
Greater Than 4,999	88	96.17	91.86	74.84	16.26	122.74	40.57	164.08	89.88 to 98.46	681,252	509,839
Greater Than 15,000	88	96.17	91.86	74.84	16.26	122.74	40.57	164.08	89.88 to 98.46	681,252	509,839
Greater Than 30,000	88	96.17	91.86	74.84	16.26	122.74	40.57	164.08	89.88 to 98.46	681,252	509,839
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	123.89	123.89	123.89		100.00	123.89	123.89	N/A	50,000	61,946
60,000 TO 99,999	3	91.85	81.91	83.14	11.56	98.52	61.01	92.88	N/A	71,467	59,415
100,000 TO 149,999	16	100.55	103.05	103.51	16.28	99.56	66.96	164.08	88.35 to 112.72	125,914	130,339
150,000 TO 249,999	24	91.49	92.22	92.19	14.50	100.03	63.96	125.06	84.66 to 103.02	208,850	192,546
250,000 TO 499,999	16	98.03	93.90	93.92	12.89	99.98	63.63	116.49	76.49 to 103.69	335,406	315,005
500,000 TO 999,999	18	95.59	83.12	80.87	17.97	102.78	41.06	114.37	61.72 to 98.86	708,059	572,573
1,000,000 TO 1,999,999	7	99.71	95.75	96.16	11.28	99.57	49.26	120.59	49.26 to 120.59	1,350,426	1,298,521
2,000,000 TO 4,999,999	1	73.47	73.47	73.47		100.00	73.47	73.47	N/A	2,925,375	2,149,415
5,000,000 TO 9,999,999	1	69.58	69.58	69.58		100.00	69.58	69.58	N/A	8,067,000	5,612,865
10,000,000 +	1	40.57	40.57	40.57		100.00	40.57	40.57	N/A	14,101,867	5,720,810

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
162	1	164.08	164.08	164.08		100.00	164.08	164.08	N/A	125,000	205,100
303	1	61.90	61.90	61.90		100.00	61.90	61.90	N/A	924,301	572,121
319	1	98.33	98.33	98.33		100.00	98.33	98.33	N/A	1,050,000	1,032,445
336	1	61.01	61.01	61.01		100.00	61.01	61.01	N/A	62,900	38,378
341	3	114.77	109.85	104.06	05.28	105.56	98.30	116.49	N/A	818,400	851,615
344	14	95.59	92.24	86.84	13.38	106.22	70.51	125.06	73.47 to 106.37	560,423	486,676
349	4	98.86	98.57	98.54	00.34	100.03	97.60	98.95	N/A	466,604	459,798
351	3	98.24	97.41	98.67	04.82	98.72	89.88	104.10	N/A	155,000	152,933
352	7	95.97	89.72	93.40	12.19	96.06	63.96	110.13	63.96 to 110.13	353,313	330,003
353	14	97.92	98.82	95.18	15.83	103.82	63.63	138.86	84.66 to 116.04	208,827	198,767
386	1	88.69	88.69	88.69		100.00	88.69	88.69	N/A	200,000	177,379
387	1	114.37	114.37	114.37		100.00	114.37	114.37	N/A	550,000	629,027
406	11	96.07	91.08	81.08	14.13	112.33	49.26	112.88	61.72 to 108.25	465,615	377,535
410	5	98.46	94.76	90.20	10.36	105.06	73.76	112.72	N/A	242,000	218,273
412	3	97.72	86.46	89.56	27.13	96.54	41.06	120.59	N/A	921,261	825,088
426	2	80.58	80.58	81.86	05.53	98.44	76.12	85.04	N/A	170,038	139,200
428	1	44.39	44.39	44.39		100.00	44.39	44.39	N/A	990,000	439,484
442	1	66.18	66.18	66.18		100.00	66.18	66.18	N/A	360,000	238,245
494	5	74.48	79.82	68.80	29.39	116.02	53.80	114.01	N/A	381,240	262,286
530	1	70.87	70.87	70.87		100.00	70.87	70.87	N/A	210,000	148,824
589	1	40.57	40.57	40.57		100.00	40.57	40.57	N/A	14,101,867	5,720,810
595	5	101.07	94.86	79.51	08.67	119.31	69.58	104.37	N/A	2,322,000	1,846,280
701	2	92.54	92.54	92.21	04.02	100.36	88.82	96.26	N/A	197,500	182,119

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

What IF

Loukota, Joe

From: Scott, Sarah
Sent: Thursday, April 18, 2024 2:25 PM
To: Hotz, Rob
Cc: Keetle, Steve; Kuhn, Jim; Russell, Jacqueline; Loukota, Joe; stengejj@lincolncountyne.gov
Subject: RE: Lincoln County Commercial
Attachments: 56 Lincoln 2024 TERC Com VG 1 substat.pdf

Commissioner Hotz,

The requested commercial substat is attached.

Thank you,

Sarah Scott

Property Tax Administrator

Nebraska Department of Revenue

200 S Silber
North Platte, NE 69101
OFFICE 402-471-5962
sarah.scott@nebraska.gov
revenue.nebraska.gov

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From: Hotz, Rob <rob.hotz@nebraska.gov>
Sent: Thursday, April 18, 2024 12:24 PM
To: Scott, Sarah <sarah.scott@nebraska.gov>
Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; Loukota, Joe <Joe.Loukota@nebraska.gov>; stengejj@lincolncountyne.gov
Subject: Lincoln County Commercial

Ms. Scott,

Please provide a Substat for the 88 Commercial Sales in Valuation Group 1.

Robert W. Hotz, Chairman
Tax Equalization & Review Commission
301 Centennial Mall South
Lincoln, Nebraska 68509-5108
Office: (402) 471-7724
Cell: (402) 802-7551
Email: rob.hotz@nebraska.gov