

Agenda Item # 35h

Date 10/7/20

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

2660 E 23rd LLC,  
Appellant,

v.

Dodge County Board of Equalization,  
Appellee.

Case No. 20C 0092

NOTICE OF APPEAL

**TO THE CHAIR OF THE DODGE COUNTY BOARD OF EQUALIZATION IN CARE OF FRED MYTTY, DODGE COUNTY CLERK:**

An appeal by 2660 E 23rd LLC (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization.

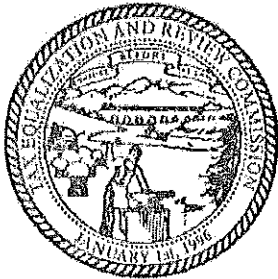
You are not required to respond to this notice.

**SIGNED AND SEALED:** September 14, 2020.

*Robert W. Hotz*

*Seal*

Robert W. Hotz, Chairman  
Tax Equalization and Review Commission



2020 SEP 15 PM 1:14

## APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

**READ ALL INSTRUCTIONS CAREFULLY BEFORE FILING AN APPEAL. ADDITIONAL INSTRUCTIONS ARE LOCATED ON THE SECOND PAGE OF THIS FORM.**

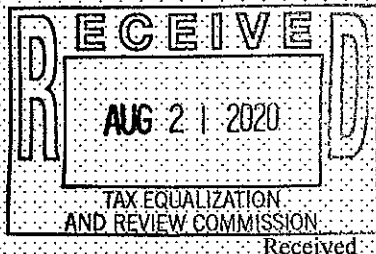
- For *each* decision, action, order, determination, parcel, or personal property list you are appealing, you must submit:
  1. A completed appeal form;
  2. A copy of the decision, action, order, or determination appealed; and
  3. The required filing fee.
- The deadline for filing an appeal or petition varies depending upon the type of appeal or petition being filed. See Page 2 of this form for more details.

<b>Valuation Appeals &amp; Petitions:</b>  <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><u>TAXABLE VALUE</u></td> <td style="width: 50%;"><u>FILING FEE</u></td> </tr> <tr> <td>\$1 to \$249,999</td> <td>\$40</td> </tr> <tr> <td>\$250,000 to \$499,999</td> <td>\$50</td> </tr> <tr> <td>\$500,000 to \$999,999</td> <td>\$60</td> </tr> <tr> <td>\$1,000,000 +</td> <td>\$85</td> </tr> </table> <p><b>All Other Appeals &amp; Petitions: \$40</b></p>	<u>TAXABLE VALUE</u>	<u>FILING FEE</u>	\$1 to \$249,999	\$40	\$250,000 to \$499,999	\$50	\$500,000 to \$999,999	\$60	\$1,000,000 +	\$85	<b>Contact Information for Person Signing this Appeal Form:</b>  <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Steven</td> <td style="width: 33%;">G.</td> <td style="width: 33%;">Ranum</td> <td style="width: 33%;">402-391-6777</td> </tr> <tr> <td>First Name</td> <td>MI</td> <td>Last</td> <td>Daytime Telephone Number</td> </tr> <tr> <td colspan="3">2120 South 72nd Street, Suite 1200</td> <td>402-390-9221</td> </tr> <tr> <td colspan="3">Mailing Address</td> <td>Fax Number</td> </tr> <tr> <td>Omaha</td> <td>NE</td> <td>68124</td> <td></td> </tr> <tr> <td>City</td> <td>State</td> <td>Zip</td> <td></td> </tr> </table>	Steven	G.	Ranum	402-391-6777	First Name	MI	Last	Daytime Telephone Number	2120 South 72nd Street, Suite 1200			402-390-9221	Mailing Address			Fax Number	Omaha	NE	68124		City	State	Zip	
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<b>I am appealing from a decision of:</b> <input checked="" type="checkbox"/> The <u>Dodge</u> County Board of Equalization. <input type="checkbox"/> Other: _____  <input type="checkbox"/> I have other/unresolved appeals waiting for hearings.		<b>Legal Description and Parcel Number:</b> See attached.																																	
<b>I am signing this appeal as:</b> <input type="checkbox"/> The owner of the described property. <input type="checkbox"/> A legally designated trustee of the _____ trust. <input type="checkbox"/> An officer, director, full-time employee, LLC member, etc., of _____ <input checked="" type="checkbox"/> Legal Counsel for <u>2660 E 23rd, LLC</u> <input type="checkbox"/> Other: _____ CAUTION: This appeal must be signed by a property owner or other person authorized by Title 442 Neb. Admin. Code.																																			
<b>Reason for Appeal (Attach additional pages if needed):</b> The valuation of the subject property exceeds the market value of the property as of January 1, 2020. The assessed value exceeds the valuation of other similar property. There is a lack of proportionate and uniform valuation regarding this property which results in a lack of uniformity and equity required by the Nebraska Constitution.																																			

*Under penalties of law, I declare that the information stated on this appeal form is true and correct to the best of my knowledge and belief.*

Sign here:                       Steven G. Ranum                      8/19/20  
 Signature    Print Name    Date

Filing Checklist:    Appeal Form                       Decision                       Filing Fee                       Signed

<b>This space for office use only.</b>  Appeal #: <u>20c 0092</u> Filing Fee: \$ <u>85.-</u> Check No: <u>171974</u> Verified: <u>RFD</u>	
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**APPEAL TO THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

**ATTACHMENT TO 2660 E 23<sup>RD</sup>,LLC APPEAL**

**LEGAL DESCRIPTION**

EASTGATE PLAZA PT LOT 1, BLOCK 1 6.75A, Dodge County, Nebraska.

2660 E. 23<sup>rd</sup> St., Fremont, Dodge County, Nebraska.

Parcel Number: 270020209

00897751.DOCX

**ACTION TAKEN BY THE DODGE COUNTY BOARD OF  
EQUALIZATION  
ON THE 2020 PROPERTY VALUATION OF  
PROTEST #267 (attached)  
PARCEL #270020209**

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

**Steven Ranum, Esq**  
2120 S. 72nd St., Suite 1200  
Omaha, NE 68124

RECOMMENDATION OF THE REFEREE 3303849 (see attached referee's report)

RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$3,303,849.00  
(assessor's report may be attached)

<b>COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2020</b>	
ACTION TAKEN - Adjust building value	
TOTAL	<b>\$3,303,849.00</b>

The assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in their office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

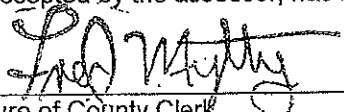
  
\_\_\_\_\_  
Signature of County Board Chairman

July 27, 2020  
\_\_\_\_\_  
Date

Date Protest was Heard by Referee	Date of Decision	Date Notice of Decision Mailed to Protester
6/30/2020	July 20, 2020	July 27, 2020

**COUNTY CLERK CERTIFICATION**

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protester at the above-shown address on July 27, 2020.

  
\_\_\_\_\_  
Signature of County Clerk

This report of the Board's decision is also available at the county clerk's office. A copy of the report may be used to complete an appeal to the Tax Equalization & Review Commission.

COUNTY BOARD OF EQUALIZATION -- original      ASSESSOR -- Canary Copy      TAXPAYER -- Pink Copy



# Nebraska Tax Equalization and Review Commission

PO Box 95108 • Lincoln NE 68509-5108 • (402) 471-2842 • FAX (402) 471-7720

September 14, 2020

Steven G. Ranum  
Croker, Huck, Hasher, DeWitt, Anderson & Gonderinger, LLC  
2120 South 72nd Street, Suite 1200  
Omaha, NE 68124

RE: *2660 E 23rd LLC, Appellant, v. Dodge County Board of Equalization, Appellee, Case No. 20C 0092.*

The Commission has received the referenced appeal. A Notice of Appeal has been mailed to the Dodge County Board of Equalization and any other listed appellees. A copy of the Notice of Appeal is enclosed for your records.

Sincerely,

A handwritten signature in black ink that reads "Robert W. Hotz".

Robert W. Hotz  
Chairman