

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

Gallery 23 East LLC,  
Appellant,

v.

Dodge County Board of  
Equalization,  
Appellee.

Case Nos. 20R 0151-20R 0305

**FINDINGS AND ORDER ON  
CONFESSION OF  
JUDGMENT**

**THE COMMISSION FINDS AS FOLLOWS:**

1. The Commission has jurisdiction over these appeals.
2. The subject of these appeals is the taxable value of certain real property located in Dodge County, Nebraska, for tax year 2020.
3. The Dodge County Board of Equalization (the County Board) determined that the subject properties in Case Nos. 20R 0151-20R 0227 had a taxable value of \$23,500 and the subject properties in Case Nos. 20R 0228-20R 0305 had a taxable value of \$30,000.
4. Appellant appealed to the Commission, alleging that the taxable values determined by the County Board were excessive.
5. The County Board offered to confess judgment for a taxable value of \$23,500 for the subject properties in Case Nos. 20R 0151-20R 0227 and a taxable value of \$30,000 for the subject properties in Case Nos. 20R 0228-20R 0305.
6. Appellant accepted the County Board's offer to confess judgment.

**THEREFORE IT IS ORDERED:**

1. The proposed confession of judgment is approved.

2. The orders of the County Board setting the taxable value of the subject property for tax year 2020 are vacated and set aside.
3. The taxable value of the subject properties in **Case Nos. 20R 0151 through 20R 0227** shall be as follows for tax year 2020:

Total                      \$ 23,500

The taxable value of the subject properties in **Case Nos. 20R 0228 through 20R 0305** shall be as follows for tax year 2020:

Total                      \$ 30,000

4. This order shall be certified to the Dodge County Treasurer and the Dodge County Assessor in accordance with Neb. Rev. Stat. § 77-5018.
5. Any request for relief not specifically granted by this order is denied.
6. This order shall not be used or construed as a determination of the assessed value of the subject property in any other proceeding pertaining to the valuation of the subject property for any tax year other than tax year 2020.
7. Each party is to bear its own costs in this matter.

**SIGNED AND SEALED: May 19, 2023**



*Steven A. Keetle*

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Steven A. Keetle, Commissioner

*James D. Kuhn*

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James D. Kuhn, Commissioner

*Robert W. Hotz*

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Robert W. Hotz, Commissioner