

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW  
COMMISSION

Dan Carlson,  
Appellant,

v.

Dodge County Board of  
Equalization,  
Appellee.

Case No. 24R 1518

NOTICE OF APPEAL  
AND  
ORDER TO SHOW CAUSE  
AND NOTICE OF HEARING

**NOTICE OF APPEAL**

An appeal by Dan Carlson (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization.

**ORDER TO SHOW CAUSE AND NOTICE OF HEARING**

**THE COMMISSION FINDS AS FOLLOWS:**

1. The Commission does not have jurisdiction to hear an appeal if: Appellant filed a petition asserting that a failure to give notice prevented timely filing of a protest/an appeal provided for in Neb. Rev. Stat. §§ 77-1501 to 77-1510.
2. A hearing must be held to determine whether the Commission has jurisdiction over this appeal. Specifically, the Commission seeks evidence and testimony to determine whether the County failed to give proper notice to the Taxpayer.
3. **This hearing will only address the jurisdictional issue.** A separate hearing on the taxable value of the property will be scheduled at a later date if the Commission has jurisdiction over this appeal.

**THEREFORE IT IS ORDERED:**

RECEIVED  
11/27/2024  
BY:

1. A hearing shall be held on **December 2, 2024, at 2:00PM, central time**, or as soon thereafter as possible. The hearing will be conducted by telephone.
2. At the time and date of the hearing, each party and any witnesses shall call (888) 820-1398 and enter attendee code 2949140# to access the conference. Any party unable to access the conference by ten minutes after the time set for hearing should hang up and call the Commission at (402) 471-2842 for further instructions.
3. At the hearing, Appellant must show cause why an order dismissing the appeal due to lack of jurisdiction should not be entered. An order dismissing the appeal will be issued if Appellant fails to appear at the hearing within fifteen minutes of the time and date listed above.
4. Exhibits, if any, shall be delivered to the Commission and any opposing party at least one day before the hearing. The Commission's mailing address is PO Box 95108, Lincoln, NE 68509-5108. The Commission's fax number is (402) 471-7720.
5. A copy of this order shall be served on each party by certified mail at the following addresses:

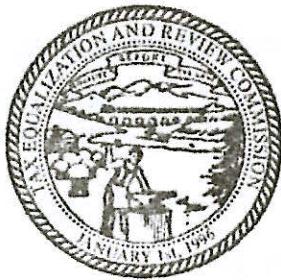
Dan Carlson  
20221 Eire Dr.  
Pflugerville, TX 78660

Telephone Number: (650) 336-3070

Pamela Hopkins  
Dodge County Attorney  
435 N. Park, Rm 302  
Fremont, NE 68025

Telephone Number: (402) 727-2725

SIGNED AND SEALED: November 4, 2024



*Robert W. Hotz*

Robert W. Hotz, Chairman

# 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:
  - A completed appeal form;
  - A copy of the decision, action, order, or determination appealed; and
  - 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>		<b>Contact Information for Person Signing this Appeal Form:</b>		
<b>TAXABLE VALUE</b> \$1 to \$249,999 \$250,000 to \$499,999 \$500,000 to \$999,999 \$1,000,000 +		<b>First Name</b> <u>Dan Carlson</u> <b>MI</b> _____ <b>Last</b> _____ <b>Mailing Address</b> <u>20221 Eire Dr.</u> <b>City</b> <u>Pflugerville</u> , <b>State</b> <u>TX</u> <b>Zip</b> <u>78660</u>		<b>650.336.3070</b> Daytime Telephone Number
<b>All Other Appeals &amp; Petitions:</b> \$40				<b>Fax Number</b> _____
<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> <u>Parcel# 270027601</u> <u>GIFFORDS SUB LOT 11</u> <u>BLK 3</u>	
<b>I am signing this appeal as:</b> <input checked="" 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 type="checkbox"/> Legal Counsel for _____, <input type="checkbox"/> Other: _____.				
<b>CAUTION:</b> 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> <u>Please See Attached.</u>				

*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: D.C.  
Signature

Dan Carlson  
Print Name

10/21/24  
Date

**Filing Checklist:**  **Appeal Form**  **Decision**  **Filing Fee**  **Signed**

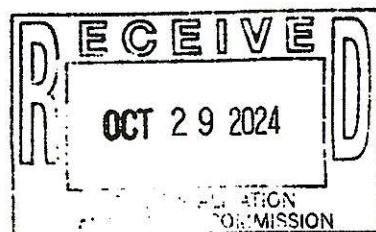
This space for office use only.

Appeal #: 24 R 1518

Filing Fee: 40. -

Check No: 71353

Verified: \_\_\_\_\_



**ACTION TAKEN BY THE DODGE COUNTY  
BOARD OF EQUALIZATION  
ON THE 2024 PROPERTY VALUATION OF  
PROTEST #68 (attached)  
PARCEL #270027601**

**NAME & MAILING ADDRESS OF PERSON FILING PROTEST**

**Dan Carlson/DAY HOMES LLC  
20221 Eire Dr.  
Pflugerville, TX 78660**

**RECOMMENDATION OF THE REFEREE \$119,976.00 (see attached referee's report)**

**RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$119,976.00  
(see attached assessor's report)**

**COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2024**

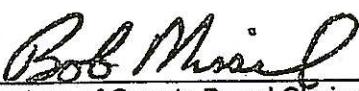
**ACTION TAKEN - No Change.**

Per assessed value.

**TOTAL**

**\$119,976.00**

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 17, 2024

\_\_\_\_\_  
Date

	Date of Decision	Date Notice of Decision Mailed to Protester
	July 17, 2024	July 22, 2024

**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 22, 2024.

  
\_\_\_\_\_  
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

Dear TERC,

I am appealing a protest decision that was made by the Dodge County Board of Equalization.

On May 22, 2024 I closed on a package deal of 15 single family homes, all in Fremont, NE. It was an arms length purchase.

I then received increases in the assessed valuations of these properties for the year of 2024. Over the amounts that I had just purchased them for, some of them by a significant amount, so I protested them.

During my protest hearing, I was told that the purchase was 'past the cutoff date', so the sale price would not be a factor in their decision.

The protest decisions I received do not mention any 'cutoff date' for the purchase of my properties. Instead, they mention that they do not have a breakdown in the value per parcel. I did submit the breakdown per parcel, and I have it here included with my appeal to TERC.

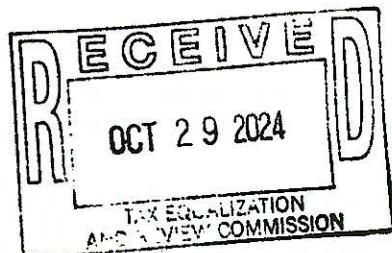
On June 29th, 2024 I left the country for several months and I returned October 2nd, 2024. My protest decisions were mailed to me, but I did not see them until I returned from my trip. Therefore, I was unable to submit a protest to TERC in time before the deadline.

Today I am appealing their decision with one of the properties that was included in my packaged purchase. This property is 1315 N Madison St, Fremont, NE 68025. In the breakdown document, you will see that it was purchased for \$57,871.70. The assessed value this year was increased to \$119,976. I am kindly requesting the assessed value to be at least equal to the purchase price.

Thank you,



-Dan Carlson | DAY Homes LLC  
650.336.3070  
dayhomes@gmail.com





SINCE 1855 ADDENDUM # TO PURCHASE AGREEMENT  
Miscellaneous Terms

(This is a legally binding contract. If not understood, seek legal advice.)



This Addendum shall be an integral part of the Purchase Agreement Described below.  
Purchaser and Seller agree that the Purchase Agreement is expressly conditioned upon the terms of this addendum.  
To the extent that this modifies the Purchase Agreement, this Agreement controls.

Purchaser: Dan Carlson

Seller: Felipe Pinale

Property Located At: 1665 N D St, Fremont, NE 68025

Purchase Agreement Dated: 04/04/2024

The purchase price for the individual properties sold as a package for \$1,250,000 breaks down as follows:

1150 N I Street - \$130,989.70

1315 N Madison Street - \$57,871.70

1336 N Clarkson Street - \$79,230.70

137 N Drive - \$59,188.70

149 N Pebble Street - \$87,352.70

1665 N D Street - \$89,638.70

177 N Drive - \$86,865.70

205 S L Street - \$44,110.70

251 N Platte Ave - \$88,098.70

319 E 4th Street - 74,869.70

448 W Jensen Street - \$54,927

75 S Maple Street - \$91,833

836 N D Street - \$161,271

850 W 2nd Street - \$45,581

720 N Pebble Street - \$98,171

Dan Carlson  
Purchaser

dotloop verified  
06/18/24 1:31 PM CDT  
5XAM-RNZQ-XTFG-DRGS  
Date

Felipe Pinale  
Seller

dotloop verified  
06/18/24 6:20 PM CDT  
CVVG-RAZG-QSGA-AMUI  
Date

Purchaser

Date

Date

Seller

2024 PROPERTY VALUE PROTEST  
REMARKS & RECOMMENDATIONSPROTESTER'S NAME Dan Carlson / Day Homes LLCLEGAL Giffords Sub Lot 11 Blk 3PARCEL # 270027601 PROTEST # 68DATE 6/13/24 PROPERTY INSPECTED: YES        NO X DATE       REMARKS Purchased 15 parcels in May 2024 for \$1.25M.  
Form 521 does not breakdown value per parcel. 8  
Sales w/ a median PSF of \$129. Subject property is  
@ \$105.RECOMMENDATIONS No ChangeRECOMMENDED PROPERTY VALUE CHANGE FOR 2024: YES        NO X

	CURRENT VALUE	RECOMMENDED CHANGED VALUE
LAND	<u>28,600</u>	<u>28,600</u>
BLDG/IMPR	<u>91,376</u>	<u>91,376</u>
TOTAL	<u>119,976</u>	<u>119,976</u>

DEBBIE CHURCHILL, ASSESSORMITCH HART, APPRAISER

Copy

Protest Number 68

Assessor's Property Value

Owner's Requested Property Value

Total \$ 119,976 Total \$ 52,085

Review Taken By Referee:

Reviewed data provided by County Assessor  
 Inspected interior and exterior of property  
 Other \_\_\_\_\_

Reviewed data provided by Owner  
 Inspected exterior of property

Referee's Basis for Consideration and Conclusion:

Inadequate data provided by Owner/Representative  
 Physical data correction based on inspection of property. The following data was incorrect with the County Assessor's property record file: \_\_\_\_\_  
 Sales data. Owner has provided selected data of similar properties, sales of similar properties, purchase agreement or other sales documentation.  
 Income data. Owner has provided income, vacancy and expense data.  
 Cost data. Owner has provided cost of construction, remodeling, addition, renovation or repairs.  
 Equalization data. Owner has provided equalization information.  
 Other: \_\_\_\_\_

Action Taken By Referee:

No Change. After reviewing the protest data, the Referee agrees with the County Assessor with the data, valuation premise and final value.  
 Inadequate Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was not conclusive and therefore no valuation change will be recommended.  
 Corrected Data/Value. After inspecting the property, the Referee submitted corrected objective property data to the Assessor's office and used their system to estimate the new recommended value.  
 Acceptance of Submitted Appraisal Report. After reviewing the protest data, the Referee correlated the submitted appraisal report and completed the Appraisal Correlation Report to reach the recommendation. The Appraisal Correlation Report is included as part of this file.  
 Acceptance of Submitted Selected Sales Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended. The Supportive Analysis for System Override is included as part of this file.  
 Acceptance of Submitted Income Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended. The Supportive Analysis for System Override is included as part of this file.  
 Acceptance of Submitted Cost Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended.  
 Other. After reviewing the protest data, the Referee determined that \_\_\_\_\_.

Additional Comments:

SUMMARY OF REFEREE'S FINAL RECOMMENDATION

Land Value	\$ 28,600
Improvements	\$ 91,376
Total	\$ 119,976

Referee's Signature: ch



Date: 7-2-24

## DODGE COUNTY REFEREE'S REPORT

Protest Number 68 Parcel Number 270027601

## Address/Legal Description:

GIFFORDS SUB LOT 11 BLK 3

## Identification of Property Type:

<input checked="" type="checkbox"/> Single Family	<input type="checkbox"/> Commercial/Industrial Lot	<input type="checkbox"/> Special Valuation/Greenbelt
<input type="checkbox"/> 2-4 Family	<input type="checkbox"/> Commercial/Industrial Sub.	<input type="checkbox"/> CRP
<input type="checkbox"/> Duplex	<input type="checkbox"/> Dry Cropland	<input type="checkbox"/> Improved
<input type="checkbox"/> Multi-Family 4-12 Units	<input type="checkbox"/> Irrigated Cropland	<input type="checkbox"/> Other _____
<input type="checkbox"/> Multi-Family 12+ Units	<input type="checkbox"/> Grassland/Pasture	

Name and Address of Protestor(s) Present: Don DeversonIssue(s) Presented by Protestor(s): Purchased property in 2024

## Information Provided by Owner and/or Representative:

<input type="checkbox"/> None
<input type="checkbox"/> Appraisal by a Nebraska Real Estate Appraiser properly credentialed
<input type="checkbox"/> Selected data of similar properties
<input type="checkbox"/> Selected data of similar properties that have sold recently
<input checked="" type="checkbox"/> Purchase Agreement or other sale documentation for the property
<input type="checkbox"/> Other factors that effect the value of the property; such as, easements, access, environmental considerations, etc.
<input type="checkbox"/> Income, vacancy and expense data relating to the property
<input type="checkbox"/> Copy of lease or lease information
<input type="checkbox"/> Costs of construction, cost of remodeling, addition, renovation, repairs
<input type="checkbox"/> Equalization data
<input type="checkbox"/> Other _____

Comments: \_\_\_\_\_

*In order to be considered in the analysis of a property, a copy of ALL documents presented to the Referee must be included in the protest file. The presented documents are hereby made part of the review process.*

## Information Provided by the County Assessor:

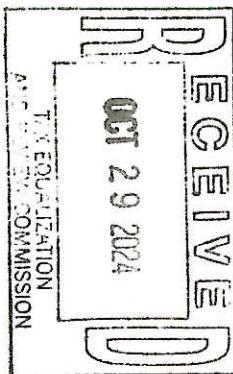
<input checked="" type="checkbox"/> Property Record File
<input type="checkbox"/> Market sales data used in determining the value of the property.
<input type="checkbox"/> Income data used in determining the value of the property.
<input checked="" type="checkbox"/> Cost data used in determining the value of the property.
<input type="checkbox"/> Final correlation of value summary
<input type="checkbox"/> Qualified Sales Roster
<input type="checkbox"/> Reports and Opinions from PTA for County
<input type="checkbox"/> Other _____

Comments: \_\_\_\_\_

AUSTIN TX 787  
RIO GRANDE DISTRICT  
22 OCT 2024 PM 4 L

As in past e  
USPS is rea  
If you choose to  
please mail earth

Tax Equalization Review Commission  
PO Box 95108  
Lincoln, NE 68509-5108



62500-51000