



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Secretary

In the Matter of

Janet Cooper Trust, Carin Batham Trustee
APN: 079-450-54; 079-450-55; 079-481-05;
079-481-06; 079-481-07
Washoe County, Nevada
PETITIONER

Joshua Wilson
Washoe County Assessor
RESPONDENT

Appeal of the Decision of the
WASHOE COUNTY
BOARD OF EQUALIZATION

Case No. 12-150

NOTICE OF DECISION

Appearances

Carin Batham appeared on behalf of the Janet Cooper Trust, Carin Batham Trustee (Taxpayer).

Josh Wilson, Washoe County Assessor, and Mike Bozman appeared on behalf of the Washoe County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2012-13 Secured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on May 17, 2012 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of appraisals of the subject properties. The State Board did not accept the new evidence into the record. See *Tr.*, 5-17-12, p. 167, l. 14 through p. 168, l. 18.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- 4) The subject property for APN 079-450-54 consists of 15.17 acres of vacant land located in the Red Rock/Antelope Valley area on Antelope Valley Road in Washoe County, Nevada. See *Record, SBE pages 74 and 79*.
- 5) The subject property for APN 079-450-55 consists of 15.17 acres of vacant land located in the Red Rock/Antelope Valley area on Antelope Valley Road in Washoe County, Nevada. See *Record, SBE pages 87 and 92*.
- 6) The subject property for APN 079-481-05 consists of 8.15 acres of vacant land located in the Red Rock/Antelope Valley area on Antelope Valley Road in Washoe County, Nevada. See *Record, SBE pages 100 and 105*.
- 7) The subject property for APN 079-481-06 consists of 9.34 acres of vacant land located in the Red Rock/Antelope Valley area on Antelope Valley Road in Washoe County, Nevada. See *Record, SBE pages 113 and 118*.
- 8) The subject property for APN 079-481-07 consists of 11.00 acres of vacant land located in the Red Rock/Antelope Valley area on Antelope Valley Road in Washoe County, Nevada. See *Record, SBE pages 126 and 131*.
- 9) The Washoe County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the land taxable value of \$40,000 for APN 079-450-54 for the 2012-2013 secured roll. See *Record, SBE pages 10, 23-24*.
- 10) The County Board accepted the Assessor's recommendation to uphold the land taxable value of \$40,000 for APN 079-450-55 for the 2012-2013 secured roll. See *Record, SBE pages 11, 25-26*.
- 11) The County Board accepted the Assessor's recommendation to uphold the land taxable value of \$50,000 for APN 079-481-05 for the 2012-2013 secured roll. See *Record, SBE pages 12, 27-28*.
- 12) The County Board accepted the Assessor's recommendation to uphold the land taxable value of \$50,000 for APN 079-481-06 for the 2012-2013 secured roll. See *Record, SBE pages 13, 29-30*.
- 13) The County Board accepted the Assessor's recommendation to uphold the land taxable value of \$50,000 for APN 079-481-07 for the 2012-2013 secured roll. See *Record, SBE pages 14, 31-32*.
- 14) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the taxable value of each parcel should be reduced by 20%, resulting in a taxable value equal to 80% of the value established by the County Board.

The taxable value, as adjusted, reflects the access and lack of electricity. See *Tr.*, 5-17-12, p.182, l. 20 through p. 183, l. 12.

- 15) The State Board found the taxable value of each subject property should be reduced by 20%. See *Tr.*, 5-17-12, p. 184, ll. 13-22.
- 16) The assessed value as adjusted by the State Board is 35% of taxable value.
- 17) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the State Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2012-2013 secured roll and the 2011-2012 supplemental tax roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject property is appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227 and NAC 361.118 for the 2012-2013 tax year.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Washoe County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2012-2013 Secured Roll

Parcel Number 079-450-54	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$40,000	\$32,000	\$14,000	\$11,200
TOTAL	\$40,000	\$32,000	\$14,000	\$11,200

Parcel Number 079-450-55	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$40,000	\$32,000	\$14,000	\$11,200
TOTAL	\$40,000	\$32,000	\$14,000	\$11,200


Parcel Number 079-481-05	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$50,000	\$40,000	\$17,500	\$14,000
TOTAL	\$50,000	\$40,000	\$17,500	\$14,000

Parcel Number 079-481-06	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$50,000	\$40,000	\$17,500	\$14,000
TOTAL	\$50,000	\$40,000	\$17,500	\$14,000

Parcel Number 079-481-07	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$50,000	\$40,000	\$17,500	\$14,000
TOTAL	\$50,000	\$40,000	\$17,500	\$14,000

The Washoe County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 6th DAY OF JULY, 2012.


 Christopher G. Nielsen, Secretary
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