

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 CHRISTOPHER G. NIELSEN Secretary

In the	Matter of)	
V	Stan and Heidi Wolken APN: 125-850-01, 125-850-02, 125-472-09 Washoe County, Nevada PETITIONER)	Case No. 12-285
	Joshua Wilson Washoe County Assessor RESPONDENT)))	Case No. 12-203
	Appeal of the Decision of the WASHOE COUNTY BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Stan Wolken appeared on behalf of Stan and Heidi Wolken (Taxpayers).

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

Summary

The matter of the Taxpayer's petition for review of real property valuation within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada on May 16, 2012 after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax years 2011-12 and 2012-13. The appeal was postmarked on March 13, 2012 and received by the Department on March 14, 2012. See Record, SBE pages 1 and 4. An appeal for property on the secured tax roll for the tax year 2011-12 was due on March 10, 2011 and was therefore more than one year late. In addition, the appeal for the 2012-13 tax year was filed 3 days late. Accordingly, the Secretary recommended to the State Board that the appeal for the years 2011-12 and 2012-13 be dismissed for lack of jurisdiction due to untimely filing of the appeal. At the hearing, the Taxpayer withdrew his petition for appeal of the 2011-12 valuation. See Tr., 5-16-12, p. 134, II. 2-4.

The Taxpayer offered new evidence regarding modular, stick built, and historic costs. The State Board did not admit the new evidence into the record. See Tr., 5-16-12, p. 139, l.8 through p. 141, l. 13.

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.
- 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.
- Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The appeal was not postmarked until March 13, 2012. The appeal was therefore filed 3 days after the filing deadline. See Record, pages 1 and 4.
- The State Board found the Taxpayer showed circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal before the State Board, and accepted jurisdiction of the case. See Tr., 5-16-12, p.134, l. 10 through p. 136, l. 3.
- The subject property, APN 125-850-01, consists of a 1,704 square foot two-story condominium with a 460 square foot garage built in 2000, and located at 598 Lariat Circle in the lower Tyner area of Incline Village, Washoe County, Nevada. See Tr., 5-16-12, p. 155, II. 13-17; Record, SBE page 118.
- 7) The subject property, APN 125-850-02, consists of a 1,668 square foot two-story condominium with a 452 square foot garage built in 2000, and located at 596 Lariat Circle in the lower Tyner area of Incline Village, Washoe County, Nevada. See Tr., 5-16-12, p. 162, l. 24 through p. 163, l. 3; Record, SBE page 208.
- The subject property, APN 125-472-09, consists of a four-plex apartment complex featuring four 2-bedroom/1.5 bath units with carports and a detached garage, and located on a 16,435 square foot lot on Lariat Circle on the west slope of Incline Village, Washoe County, Nevada. See Tr., 5-16-12, p. 137, II. 10-14; Record, SBE page 27.
- For APN 125-850-01, the Washoe County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the land taxable value of \$76,600 and the improvement taxable value of \$284,573, for a total taxable value of \$361,173 for the 2012-2013 secured roll. See Record, SBE pages 102; 108-109.
- 10) For APN 125-850-02, the Washoe County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the land taxable value of \$50,500 and the improvement

taxable value of \$207,361, for a total taxable value of \$257,861 for the 2012-2013 secured roll. See Record, SBE pages 192; 198-199.

- 11) For APN 125-472-09, the Washoe County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the land taxable value of \$248,000 and the improvement taxable value of \$241,531, for a total taxable value of \$489,531 for the 2012-2013 secured roll. See Record, SBE pages 11; 17-18.
- For each of the three properties, the State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. See Tr.,5-16-12, p. 154, II. 3-14; p. 162, II. 13-14; p. 166, II.18-20.
- 13) For each of the three properties, the State Board affirmed the decision of the County Board. See Tr., 5-16-12, p.154, ll. 16-25; p. 162, ll. 14-21; p.166, l. 22 through p. 167, l 6.
- 14) The assessed value as previously determined by the County Board is 35% of taxable value.
- 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 State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n,* 84 Nev. 623, 629-630,446 P.2d 981 (1968).
- Based on the issue of fairness pursuant to NRS 360.291, the Taxpayers' Bill of Rights, and because the Taxpayer was able to show circumstances beyond the control of the Taxpayer as to why the appeal was filed late, the State Board accepted jurisdiction to determine this matter.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject properties are appraised at the proper taxable value as previously determined by the County Board 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

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear the above referenced appeal by the Taxpayer. 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 67h DAY OF JULY, 2012.

Christopher G. Nielsen, Secretary

CGN/ter

Case No. 12-285 Stan & Heidi Wolken Notice of Decision