



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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In the Matter of

Herrman and Hilda Glockler
APN: 220-181-07
PETITIONER

Joshua Wilson
Washoe County Assessor
RESPONDENT

Appeal of the Decision of the
WASHOE COUNTY
BOARD OF EQUALIZATION

Case No. 12-127

NOTICE OF DECISION-REQUEST FOR RECONSIDERATION

Appearances

Herrman Glockler appeared on behalf of Herrman and Hilda Glockler (Taxpayer).

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

Summary

This case originally came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2012-2013 valuation of Taxpayer's real property established by the Assessor. The matter was originally heard by the State Board on September 17, 2012, and the notice of decision was dated November 28, 2012. The Taxpayer requested reconsideration of the decision on October 10, 2012 and the request was timely filed. The Taxpayer's request for reconsideration was heard by the State Board on August 19, 2013 in Carson City, Nevada.

The State Board, having considered all evidence, documents and testimony pertaining to the Petition for Reconsideration 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.

- 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Tr., 8-19-13, p.12, ll. 1-3; Record, SBE page 108.*
- 4) The subject property is a single family residence containing 2,688 square feet and was built in 2000. The property is located on Sierra Crest Way in the Caughlin Ranch Planned Unit Development in Reno, Washoe County, Nevada. *See Record, SBE pages 34 and 39; Tr., 8-19-13, p. 15, ll. 15-19.*
- 5) The State Board's decision letter dated November 28, 2012, notes that the new evidence submitted by the Taxpayer could have been discovered before the final adjournment of the County Board. The State Board further found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Record, SBE page 98.*
- 6) Taxpayer brought the reconsideration matter forward asserting the increased value of the property improperly reflected the decline in values in the marketplace. *See Record, SBE p. 105, Tr., 8-19-13, p.17, l.1 through p. 20, l.11.* The Taxpayer asserted the State Board misapprehended the material fact that the market had declined. *See Tr., 8-19-13, p. 21, 13-21.*
- 7) The State Board found no evidence had been provided to show any laws were misapplied. The State did not reconsider the matter. *See Tr., 8-19-13, p. 35, ll. 3-25.*
- 8) 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 Petition for Reconsideration, and the State Board has jurisdiction to determine this matter pursuant to NRS 233B.130(4).
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine if the above referenced matter should be reconsidered. The standard for review the State Board used was whether the State Board overlooked, misapplied, or failed to consider a statute, procedural rule, regulation, or decision directly controlling a dispositive issue in the case; or overlooked or misapprehended a material fact in the record. *NAC 361.7475; Tr., 8-19-13, p. 12, l. 25 through p. 14, l.19.* The State Board determined it would not reconsider the matter because it had not failed to consider a statutes, procedural rule, regulation, or decision. *NAC 361.7475(1)(a).*
- 4) 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 Taxpayer's Petition for Reconsideration is denied based on the above Findings of Fact and Conclusions of Law.

BY THE STATE BOARD OF EQUALIZATION THIS 8th DAY OF NOVEMBER, 2013.



Christopher G. Nielsen, Secretary
CGN/ter