

2013 Notice of Hearing on March 6, 2013 objecting to the limitation in the notice that the State Board would limit its consideration to the administrative record.

The subject property consists of a 2,057 square foot, one-story single family residence built in 1998, and located on 40.13 acres on Roadrunner Road in Palomino Valley, Washoe County, Nevada. *See Tr., 5-17-12, p 136, l. 21 through p. 137, l. 2; Record, SBE pages 18 and 21.*

The decision letter of the State Board notes that the State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Tr., 5-17-12, p. 155, ll. 5-6.*

The State Board did not reconsider the matter within the 60-day time frame specified in NAC 361.7475(4).

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.
- 4) The decision letter of the State Board notes that the State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Tr., 5-17-12, p. 155, ll. 5-6.*
- 5) Taxpayer brought the reconsideration matter forward based on the assertion that the State Board inappropriately excluded Petitioner's evidence from the proceeding.
- 6) The State Board found that it had not overlooked any evidence or misinterpreted or misrepresented any statute or regulation. The State Board therefore determined it would not reconsider the matter. *See Tr., 3-25-13, p. 23, ll. 4-14.*
- 7) 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. NAC 361.7475(4) directs the State Board to grant or deny a timely filed petition for reconsideration within 60 days after the date of service of the final decision. The

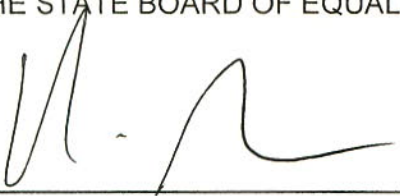
requirement is directory rather than mandatory. In view of the State Board's heavy caseload in 2012, the State Board scheduled the matter for review in March, 2013.

- 4) 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. The State Board found no evidence was presented by the Petitioner that would show the State Board's decision was unlawful, unreasonable or based on findings of fact or conclusions of law that are erroneous. *NAC 361.7475(1); Tr., 3-25-13, p. 8, l. 4 through p. 9, l. 20; p. 23, ll. 4-14.*
- 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 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 24th DAY OF MAY, 2013.



Christopher G. Nielsen, Secretary
CGN/ter