



CHRISTOPHER G.
NIELSEN
Secretary

- 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. *See Record, SBE page 41.*
- 4) The subject property is a single family custom home containing 4,647 square feet plus a 1,630 square foot garage, built in 2005, and located on the 6th fairway on Bordeaux Drive in the Montreux gated community, Washoe County. *See Record, SBE pages 25 and 28; Tr., 8-19-13, p. 191, ll. 15-18.*
- 5) The Washoe County Board of Equalization (County Board) ordered the total taxable value of \$1,259,600 for the subject property be upheld for the 2013-2014 secured roll. *See Record, SBE pages 12; 17-18.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Tr., 8-19-13, p. 200, l. 22 through p. 201, l. 19.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 8-19-13, p. 202, l. 16 through p. 203, l. 3.*
- 8) The assessed value as previously determined by the County Board is 35% of taxable value.
- 9) 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 accepted jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2013-2014 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 denied based on the above Findings of Fact and Conclusions of Law. 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 31st DAY OF OCTOBER, 2013.



Christopher G. Nielsen, Secretary
CGN/ter