

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

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In the Matter of)
Dale, Shirley and Bret Beach APN: 003-263-19)
Storey County, Nevada	(
PETITIONER) Case No. 13-145
Jana Seddon)
Storey County Assessor)
RESPONDENT	Ì
Appeal of the Decision of the	3
STOREY COUNTY)
BOARD OF EQUALIZATION	j

NOTICE OF DECISION

Appearances

Dale Beach appeared on behalf of Dale, Shirley, and Bret Beach (Taxpayer).

Jana Seddon appeared on behalf of the Storey County Assessor's Office (Assessor)

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2013-14 Secured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 19, 2013 after due notice to the Taxpayer and the Assessor.

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

- The State Board is an administrative body created pursuant to NRS 361.375.
- 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 82.
- 4) The subject property consists of a 2,620 square foot, single-family residence built in 1992, and located on 1.66 acre lot on Sam Clemens Avenue, Mark Twain Estates Unit 1, Storey County, Nevada. See Tr., 106, Il. 3-11; Record, SBE pages 19 and 23.
- 5) The Storey County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$155,903 be upheld for the 2013-2014 secured roll. See Record, SBE pages 10; 14-15; 48.
- 6) The Taxpayer presented evidence consisting of comparable sales information to support a value different from that established by the County Board for the subject property. The State Board made no change to the taxable value of the property because the motion to change the taxable value failed due to a tie vote. See Tr. 8-19-13, p. 130, 19 through p.133, 1.9.
- 7) The assessed value as previously determined by the County Board is 35% of taxable value.
- 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 Assessor timely filed a notice of appeal, and the State Board has jurisdiction to determine this matter.
- The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Assessor's appeal for the 2013-2014 secured 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) NRS 361.375(9) requires a majority of the State Board to determine any action.
- 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 Storey County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 3 DAY OF OCTOBER, 2013.

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