

- 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, ll. 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, l.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.
- 2) 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 31st DAY OF OCTOBER, 2013.


Christopher G. Nielsen, Secretary,
CGN/ter