



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of

Sergio M. Jaramillo
Parcel Identifier: 01205219
Washoe County, Nevada
PETITIONER

Joshua Wilson
Washoe County Assessor
RESPONDENT

Appeal of the Decision of the
WASHOE COUNTY
BOARD OF EQUALIZATION

Case No. 13-151

NOTICE OF DECISION

Appearances

Sergio M. Jaramillo appeared on behalf of himself (Taxpayer).

Paul Oliphant appeared on behalf of the Washoe 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

- 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 46.*
- 4) The subject property is an oil product distribution site including a 1,200 square foot office, a 4,000 square foot utility building, a 1,152 square foot shed, seven above-ground metal tanks that provide 108,000 gallons of storage, and a fuel dispenser situated on a 87,556 square foot, fenced and partially paved site, built in the 1940's and located on Commercial Row in Reno, Washoe County. *See Record, SBE pages 25 and 32; Tr., 8-19-13, p. 232, ll. 9-13.*
- 5) The Washoe County Board of Equalization (County Board) ordered the total taxable value of \$465,445 for the subject property be reduced to \$423,346 with the reduction applied to the land for the 2013-2014 secured roll. *See Record, SBE pages 12, 18-19.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the improvement value should be reduced based on the discussion regarding the value of the tanks. *See Tr., 8-19-13, p. 249, l. 17 through p. 251, l. 24.*
- 7) The State Board found the taxable value of the subject property should be reduced to \$417,500, with the land value remaining the same as determined by the County Board and the difference applied to the improvements. *See Tr., 8-19-13, p. 252, l. 14 through p. 253, l. 7.*
- 8) The assessed value as adjusted by the State 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, as adjusted, at the proper taxable value in accordance with NRS 361.227.
- 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 granted based on the above Findings of Fact and Conclusions of Law. The Washoe County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2013-2014 Secured Roll

Parcel Number 148-192-02	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$238,580	\$238,580	\$83,503	\$83,503
Improvements	\$184,766	\$178,920	\$64,668	\$62,622
TOTAL	\$423,346	\$417,500	\$148,171	\$146,125

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