

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 CHRISTOPHER G. NIELSEN Secretary

In the Matter of)
)
William D. Landry Trust	j
APN: 009-112-08	j
Carson City, Nevada	í
PETITIONER	í
) Case No. 13-158
David Dawley)
Carson City Assessor	΄,
RESPONDENT	(
RESPONDENT	(
Appeal of the Decision of the	(
A 5	?
CARSON CITY)
BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

William D. Landry appeared on behalf of William D. Landry Trust (Taxpayer).

Steve Walker appeared on behalf of the Carson City Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2013-14 Secured Roll within Carson City, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 20, 2013 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of an analysis of assessed value since 2006-07 and an aerial photograph of the property. The State Board did not admit the new evidence into the record. See Tr., 8-20-13, p. 260, I. 14 through p. 261, I. 21; NAC 361.739.

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 40.
- 4) The subject property consists of vacant land containing 96,703 sq. ft. (2.22 Ac.) zoned commercial, and located on the east side of South Carson Street between Bonanza Mobile Home Park and the Mill House Inn.in Carson City, Nevada. See Record, SBE pages 16 and 22; Tr., 8-20-13, p. 256, ll. 11-13.
- 5) The Carson City Board of Equalization (County Board) ordered the total taxable value for the subject property of \$458,869 or \$4.75 per square foot, be upheld for the 2013-2014 secured roll. See Record, SBE pages 7 and 37.
- The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found that the Assessor had appropriately discounted the value per square foot to account for deficiencies in the property and had adequate support for the taxable value. See Tr., 8-20-13, p. 282, I. 5-25; p. 284, I. 14 through p. 286, I. 18.
- 7) The State Board affirmed the decision of the County Board. See Tr., 8-20-13, p. 286, l. 22 through p. 287, l. 8.
- 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 Carson City Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 315+ DAY OF OCTOBER, 2013.

Chlistopher G. Nieleen, Secretary

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