



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

Shady Grove Trailer Village, LLC  
John and Mary Marinaccio, LLC members  
APN: 008-382-01  
Washoe County, Nevada  
PETITIONER

Joshua Wilson  
Washoe County Assessor  
RESPONDENT

Appeal of the Decision of the  
WASHOE COUNTY  
BOARD OF EQUALIZATION

Case No. 13-165

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of John and Mary Marinaccio, LLC (Taxpayers).

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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Tr., 8-19-13, p. 224, ll. 10-12; Record, SBE page 59.*
- 4) The subject property consists of the former High Sierra Mobile Home Park located immediately west of the former Fat Daddy's bar on East 4<sup>th</sup> Street, in Reno, Washoe County, Nevada. The property is in the process of being cleared of the remaining mobile homes from the RV park that was built in 1949. *See Record, SBE pages 41 and 45; Tr., 8-19-13, p. 224, ll. 18-24.*
- 5) The Washoe County Board of Equalization (County Board) ordered the taxable value for the land of the subject property of \$384,000 be reduced to \$233,708 and the taxable value of the improvements of \$23,078 be reduced to \$3,356 for a total taxable value reduction from \$407,078 to \$237,064 for the 2013-2014 secured roll. *See Record, SBE pages 15; 22-23.*
- 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. 225, ll. 17-20.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 8-19-13 p. 225, l. 22 through p. 226, l. 10.*
- 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 Taxpayer 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 Taxpayer's appeal for the 2013-2014 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *See Pittsburg Silver Peak Gold Mining Co. v. Tax Commission, 49 Nev. 46, 54-55 (1925); See Tr., 8-19-13, p. 226, ll. 1-4.*
- 6) 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.
- 7) 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 31<sup>st</sup> DAY OF OCTOBER, 2013.

A handwritten signature in black ink, appearing to read 'C. Nielsen', is written over a horizontal line.

Christopher G. Nielsen, Secretary  
CGN/ter