

- 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., 6-3-13, p. 124, ll. 20-23; Record, SBE pages 54.*
- 4) The subject property consists of a closed and vacant bowling alley located at 400 U.S. Highway 6, Tonopah, Nye County, Nevada. The Assessor valued the building as a storage warehouse at a .5 quality. *See Tr., 6-3-13, p. 125, ll. 10-14; Record, SBE page 18.*
- 5) The Nye County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$137,291 for the 2013-2014 secured roll. *See Record, SBE pages 9- 10.*
- 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., 6-3-13, p. 126, l. 24 through p. 127, l. 2.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 6-3-13, p. 126, l. 24 through p. 127, l. 12.*
- 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 accepted jurisdiction to determine this matter. *NRS 361.360.*
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 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. *NRS 361.395.*
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *Pittsburg Silver Peak Gold Mining Co. v. Tax Commission, 49 Nev. 46, 54-55 (1925).*
- 6) The assessed value as previously determined by the County Board is 35% of taxable value as required by NRS 361.225.
- 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 Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 1 DAY OF AUGUST, 2013.



Christopher G. Nielsen, Secretary
CGN/ter