

CHRISTOPHER G.
NIELSEN
Secretary

Case No. 13-412

- 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.11, ll. 12-15; *Record*, SBE page 10.

- 4) The subject property consists of estimated home-based general business office, located on Kennedy Drive in Reno, Washoe County, Nevada. See *Record*, SBE page 5; *Tr.*, 8-19-13, p. 11, l. 22 through p. 12, l. 2.
- 5) The Assessor estimated the value of the subject property of \$2,800 pursuant to NRS 361.265(4) for the 2012-2013 secured roll. See *Record*, SBE pages 5; *Tr.* 8-19-13, p. 11, ll. 22-25.
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the Assessor. See *Tr.*, 8-19-13, p. 12, ll. 8-12.
- 7) The State Board affirmed the decision of the Assessor. See *Tr.*, 8-19-13 p. 12, l. 15 through p. 13, l. 5.
- 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 2012-2013 unsecured 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. 12, ll. 10-12.
- 6) The subject property is appraised at the proper taxable value as previously determined by the Assessor in accordance with NRS 361.227 for the 2012-2013 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 31st DAY OF OCTOBER, 2013.


Christopher G. Nielsen, Secretary
CGN/ter