



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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In the Matter of

Melissa Trust c/o Glen D. Siwarski
APN: 232-651-07
Washoe County, Nevada
PETITIONER

Joshua Wilson
Washoe County Assessor
RESPONDENT

Appeal of the Decision of the
WASHOE COUNTY
BOARD OF EQUALIZATION

Case No. 14-111

REVISED NOTICE OF DECISION

Appearances

No one appeared on behalf of Melissa Trust (Taxpayer).

Josh Wilson, Washoe County Assessor, and Ginny Sutherland 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 2014-15 Secured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on March 24, 2014 after due notice to the Taxpayer and the Assessor.

The Assessor offered new evidence consisting of photos of the property. The State Board admitted the new evidence into the record. See *Tr.*, 3-24-14, p.45, ll.10-19. 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Tr., 3-24-14, p.43, ll.10-18; See Record, SBE pages 43-44.*
- 4) The subject property is a single family residence containing 2,034 square feet, built in 2005, and located on .06 acres on Stone Bluff Way in the Village in Somerset, Washoe County, Nevada. *See Record, SBE pages 25 and 26.*
- 5) The Washoe County Board of Equalization (County Board) ordered the total taxable value of \$204,989 for the subject property be upheld for the 2014-2015 secured roll. *See Record, SBE pages 15 and 22.*
- 6) The Assessor recommended the taxable value of the improvements be reduced to reflect a correction to the number of bathroom fixtures. The Assessor recommended the taxable value be reduced \$3,536. *See Tr., 3-24-14, p. 46, ll. 4-19.*
- 7) The State Board found the taxable value of the subject property should be reduced to \$201,453, with the land value remaining the same as determined by the County Board and the difference applied to the improvements. The State Board found the Assessor's recommended value was reasonably supported by the comparable sales that are presented on SBE page 8 *See Tr., 3-24-14, p.47, l. 17 through p. 48, l. 8.*
- 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.
- 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.
- 5) The subject property is appraised at the proper taxable value as corrected by the State Board in accordance with NRS 361.227 for the 2014-2015 tax year. The assessed value is 35% of the taxable value.
- 6) 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:

2014-2015 Secured Roll

Parcel Number 232-651-07	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	\$31,400	\$31,400	\$10,990	\$10,990
Improvements	\$173,589	\$170,053	\$60,756	\$59,519
TOTAL	\$204,989	\$201,453	\$71,746	\$70,509

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 16th DAY OF MAY, 2014.



Christopher G. Nielsen, Secretary
CGN/ter