

The State Board, having considered all evidence, documents and testimony pertaining to the request for reconsideration pursuant to NAC 361.7475, 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. *Record, SBE pages 401-402.*
- 4) Petitions for reconsideration must be filed with the State Board and served on all parties within 15 days after the date of service of the decision. The State Board's notice of decision was issued on October 20, 2014 and the Taxpayer requested reconsideration of the decision on November 3, 2014.
- 5) As noted in the decision letter, 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 further found the market evidence presented did not reflect any negative value attributable to the deed restrictions and common interest community governance issues. *Tr., 7-28-14, p. 241, ll. 1-19; p. 244, ll. 3-15.* The State Board affirmed the decision of the County Board. *See Tr., 7-28-14, p.244, l. 17 through p. 245, l. 1. See Decision Letter, Record, pages 388-390.*
- 6) The Taxpayer sought reconsideration of the State Board's decision on the basis of constitutional oversight. The Taxpayer asserted the State Board did not consider the impairment of the deeds to the property, which was therefore a violation of 42 U.S.C. 1983. The Taxpayer also complained that the presentation time limit of 15 minutes was a denial of due process. *See Tr., 12-8-14, p. 12, l. 12 through p. 15, l. 16.*
- 7) The State Board found that it had not overlooked any evidence or misinterpreted or misrepresented any statute or regulation. The State Board found it was a board of special and limited jurisdiction, which is limited to the valuation of property. The State Board found it did not have the authority to decide constitutional issues. *See Tr., 12-8-14, p. 17, ll. 17-22.*
- 8) The State Board did not reconsider the matter. *See Tr., 12-8-14, p. 17, l. 17 through p. 18, l. 7.*
- 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 Petition for Reconsideration, and the State Board has jurisdiction to determine this matter pursuant to NAC 361.7475. *See Finding of Fact #4.*
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.

- 3) The State Board has the authority to determine if the above referenced matter should be reconsidered. The standard for review the State Board used was whether the State Board overlooked, misapplied, or failed to consider a statute, procedural rule, regulation, or decision directly controlling a dispositive issue in the case; or overlooked or misapprehended a material fact in the record. The State Board found no evidence was presented by the Taxpayer that would show the State Board's decision was unlawful, unreasonable or based on findings of fact or conclusions of law that are erroneous. *NAC 361.7475(1); Tr., 12-8-14, p. 17, l. 17 through p. 18, l. 7. See also Stanfill v. State, 99 Nev. 499, 501, 665 P.2d 1146 (1983).*
- 4) NAC 361.741(2)(a) states that in a hearing concerning an appeal from a decision of a county board, the petitioner may make a presentation of not more than 15 minutes.
- 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 Taxpayer's Petition for Reconsideration is denied based on the above Findings of Fact and Conclusions of Law.

BY THE STATE BOARD OF EQUALIZATION THIS 3RD DAY OF MARCH, 2015.



Deonne Contine, Secretary
DC/ter