

STATE OF NEVADA
STATE BOARD OF EQUALIZATION

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of NRS 361.360, 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 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. *See Record, SBE page 24.*
- 3) Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The appeal to the State Board was postmarked on March 10, 2014 and was timely filed.
- 4) Pursuant to NRS 361.340(11), every appeal to the county board must be filed not later than January 15th. The Taxpayer asserted an appeal was faxed on December 16, 2013; however, the Assessor did not receive the appeal until February 18, 2014. The County Board did not accept jurisdiction to hear the Taxpayer's appeal because it was not timely filed. *See Record, pages 14 and 19; Tr., 5-19-14, p. 7, ll. 5-9; p. 9, l. 17 through p. 11, l. 24.*
- 5) The State Board found the County Board's decision was not supported by a preponderance of the evidence and failed to consider circumstances beyond the control of the taxpayer. *See Tr., 5-19-14, p. 13, l. 20 through p. 14, l. 12*
- 6) The State Board reversed the decision of the County Board and accepted jurisdiction to hear the matter. *See Tr., 5-19-14, p. 14, ll. 4-12.*
- 7) The Assessor recommended the taxable value of the improvements of the subject property be reduced from \$462,449 to \$380,000 and that the taxable value of the land remain the same at \$90,000, thus reducing the total taxable value of \$552,449 to \$470,000. The State Board approved the recommendation. *See Tr., 5-19-14, p. 15, ll. 6-14.*
- 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) A preponderance of the evidence is defined as "is the fact sought to be proved more probable than not." *Kent K. v. Bobby M., 110 P.3d 1013, 1018 (Ariz., 2005).* Based on the State Board's finding that the County Board's decision to not take jurisdiction was not supported by a preponderance of the evidence; and the Taxpayer overcame the burden to show the County Board's decision was not supported by a preponderance of the evidence, the State Board reversed the decision of the County Board.
- 3) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.

- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The subject property is appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227.
- 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 APN 045-542-28	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	\$90,000	\$90,000	\$31,500	\$31,500
Improvements	\$462,449	\$380,000	\$161,857	\$133,000
TOTAL	\$552,449	\$470,000	\$193,357	\$164,500

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 8th DAY OF AUGUST, 2014.


 Christopher G. Nielsen, Secretary
 CGN/ter