



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of

Dimo D. and Dora Dichev
APN: 232-210-18
Washoe County, Nevada
PETITIONER

Josh Wilson
Washoe County Assessor
RESPONDENT

Appeal of the Decision of the
WASHOE COUNTY
BOARD OF EQUALIZATION

Case No. 14-138

NOTICE OF DECISION

Appearances

Dimo D. Dichev appeared on behalf of Dimo D. and Dora Dichev (Taxpayer).

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 May 19, 2014 after due notice to the Taxpayer and the Assessor.

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. *See Record, SBE page 37.*
- 4) The subject property is a single family residence containing 3,444 square feet, built in 2004, and located on 1.03 acres on Whisper Rock Way in the east end of the Somerset Community in Washoe County, Nevada. *See Record, SBE pages 21-22, 28; Tr., 5-19-14, p. 220.*
- 5) The Washoe County Board of Equalization (County Board) ordered the total taxable value of \$559,447 be upheld for the 2014-2015 secured roll. *See Record, SBE pages 8, 14-15; Tr. 5-19-14, p. 242.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. Based on a comparable sale on the same street and taking into account the characteristics of the subject compared to the sold property, as well as the Assessor's sales listed on page 22 of the record, the State Board found that the taxable value should be based on \$150 per square foot. *See Tr., 5-19-14, p. 243, l. 1 through p. 244, l. 9.*
- 7) The State Board reduced the taxable value of the improvements from \$466,167 to \$423,320, with the land value to remain the same at \$93,280. As a result, the total taxable value was reduced from \$559,447 to \$516,600. *See Tr., 5-19-14, p. 244 ll. 2-17.*
- 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 State Board has the authority to determine the taxable values in the State.
- 4) 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.
- 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

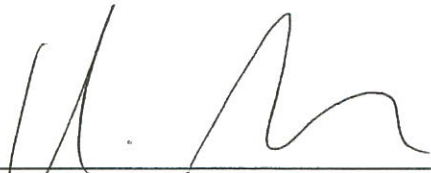
The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Washoe County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2014-2015 Secured Roll

Parcel Number 232-210-18	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	\$93,280	\$93,280	\$32,648	\$32,648
Improvements	\$466,167	\$423,320	\$163,158	\$148,162
TOTAL	\$559,447	\$516,600	\$195,806	\$180,810

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