

# STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 CHRISTOPHER G. NIELSEN Secretary

In the Matter of	)
Bradley Benjamin et al Dba Four Seasons RV Park Partnership APN: 049-360-17 and 049-360-18	) ) )
Washoe County, Nevada PETITIONER	)
Josh Wilson Washoe County Assessor RESPONDENT	) Case No. 14-140 ) )
Appeal of the Decision of the WASHOE COUNTY BOARD OF EQUALIZATION	) ) )

# NOTICE OF DECISION

### **Appearances**

Steven T. Polikalas appeared on behalf of Four Seasons RV Park Partnership (Taxpayer).

Howard Stockton and Rigo Lopez 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 Taxpayer offered new evidence consisting of the Assessor's comparable property sheet, excerpts from the Washoe County Board of Equalization minutes, Affidavit of Joshua Talayka, and MLS Status Change Form. The State Board admitted the new evidence into the record. See Tr., 5-19-14, p. 184, II. 7-14.

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 119.
- The subject property consists of 2 adjacent parcels, one 16,000 square feet and the other 130,680 square feet or 3.0 acres of vacant land, zoned Mixed Use. Both are located one-third mile south of Damonte Ranch Parkway. APN 049-360-17 has 160 square feet of frontage on South Virginia Street and APN 049-360-18 has 130 square feet of frontage on South Virginia Street. Both are bordered by the Tamarack Junction casino to the north and Pioneer Mini-Storage to the south in Washoe County, Nevada. See Record, SBE pages 99, 102, 107-108; Tr., 5-19-14, p. 181, II. 7-14.
- 5) The Washoe County Board of Equalization (County Board) ordered the total taxable value of \$160,000 for APN 049-360-17 and \$1,045,440 for APN 049-360-18 be upheld for the 2014-2015 secured roll. See Record, SBE pages 18-19; 72-73; 116-117.
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the two parcels should be treated as one economic unit. In particular, the parcel containing 16,000 square feet would be difficult to sell as a standalone pad site. See Tr., 5-19-14, p. 198, I. 5 through p. 199, I. 15.
- 7) The State Board found the total taxable value of the subject properties should be reduced to \$880,080 using \$6.00 per square foot based on sales listed in the record at SBE page 107. See Tr., 5-19-14, p. p. 199, l. 16 through p. 201, l. 13.
- 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

	Taxable Value		Assessed Value	
Parcel Number 049-360-17	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$160,000	\$96,000	\$56,000	\$33,600
TOTAL	\$160,000	\$96,000	\$56,000	\$33,600

# 2014-2015 Secured Roll

Parcel Number 049-360-18	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	\$1,045,440	\$784,080	\$365,904	\$274,428
TOTAL	\$1,045,440	\$784,080	\$365,904	\$274,428

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