



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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*Secretary*

In the Matter of	)	
	)	
Scott Spittler	)	
APN: 150-090-08 and 150-090-09	)	
Washoe County, Nevada	)	
PETITIONER	)	
	)	Case No. 14-141
Josh Wilson	)	
Washoe County Assessor	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the	)	
WASHOE COUNTY	)	
BOARD OF EQUALIZATION	)	

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of Scott Spittler (Taxpayer).

Cori Burke 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 20, 2014 after due notice to the Taxpayer and the Assessor.

Member Johnson recused himself from hearing the matter, citing a previous business relationship with the Taxpayer concerning this property. *See Tr., 5-20-14, p. 153, ll. 15-18.*

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 167; Tr., 5-20-14, p. 153, ll. 12-14.*
- 4) The subject property APN 150-090-08 consists of a vacant 5.0 acre parcel located off Mr. Rose Highway in the Fawn Lane area in Washoe County, Nevada. The subject property APN 150-090-09 consists of a vacant 13.10 acre parcel adjacent to APN 150-090-08 in Washoe County, Nevada. *See Record, SBE pages 21-22, 25, 100-101, 104; Tr., 5-20-14, p. 153, l. 24 through p. 154, l. 1.*
- 5) The Washoe County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$40,250 for APN 150-090-08 and \$51,750 for APN 150-090-09 be upheld for the 2014-2015 secured roll. *See Record, SBE pages 11, 17-18, 84, and 96-97.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Tr., 5-20-14, p. 154, ll. 2-8.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 5-20-14, p. 154, ll. 9-16.*
- 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.

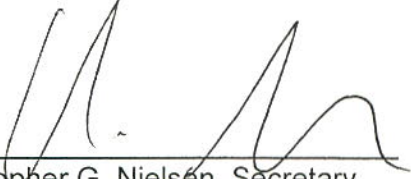
## CONCLUSIONS OF LAW

- 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 Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *See Pittsburg Silver Peak Gold Mining Co. v. Tax Commission, 49 Nev. 46, 54-55 (1925).*
- 6) The subject property is appraised at the proper taxable value without further adjustment, in accordance with NRS 361.227.
- 7) 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 denied based on the above Findings of Fact and Conclusions of Law. 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 8<sup>th</sup> DAY OF AUGUST, 2014.

A handwritten signature in black ink, appearing to read 'C. Nielsen', written over a horizontal line.

Christopher G. Nielsen, Secretary  
CGN/ter