

- 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE page 127.*
- 4) The subject property is a one-story single family residence containing 1,390 square feet, and 483 square foot attached garage, built in 2005 and located on .16 acres on Torrey Pines Court in the Highlands Subdivision, Fallon, Churchill County, Nevada. *See Record, SBE page 32; Tr., 6-29-16, p. 17, ll. 10-21.*
- 5) The Churchill County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$155,823 be upheld for the 2016-2017 secured roll. *See Record, SBE pages 105-107; and 125.*
- 6) 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 placed more weight on the comparable sales provided by the Assessor than on the sales provided by the Taxpayer because there was more information about the sales and their location relative to the subject property. In addition, the State Board found the Assessor had provided sale/resale evidence, which is the strongest measure of appreciation over time. The State Board found the Fallon market was improving and the Assessor's evidence supported the taxable value. *See Tr., 6-29-16, p. 43, l. 23 through p. 44, l. 6; p. 45, ll. 17-25; p. 46, l. 14 through p. 48, l. 17.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 6-29-16, p. 49, ll. 2-22.*
- 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 previously determined by the County Board in accordance with NRS 361.227 for the 2016-2017 tax year. The assessed value is 35% of 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 denied based on the above Findings of Fact and Conclusions of Law. The Churchill County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 30th DAY OF AUGUST, 2016.



Deonne Contine, Secretary
DC/ter