



## 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE page 114.*
- 4) The subject property is a single family residence containing 1,346 square feet plus attached garage containing 521 square feet, built in 2005 and located on .138 acres on Woodhaven Drive in the Highlands Subdivision, Fallon, Churchill County, Nevada. *See Record, SBE page 32; Tr., 6-29-16, p. 66, l. 21 through p. 67, l. 6.*
- 5) The Churchill County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$152,440 be upheld for the 2016-2017 secured roll. *See Record, SBE pages 104-106, and 112.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the value per square foot for the improvements should be lowered to \$112 for equalization purposes. The State Board relied on the evidence presented in this case and in Case No. 16-130 and 16-132 regarding comparable properties to establish the value per square foot. *See Tr., 6-29-16, p. 72, ll. 7-15.*
- 7) The State Board found the taxable value of the subject property should be reduced to \$150,752 with the taxable value of the land remaining the same and the obsolescence applied to the improvements. *See Tr., 6-29-16 p. 72, ll. 7-23.*
- 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, as adjusted, at the proper taxable value in accordance with NRS 361.227. 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 granted based on the above Findings of Fact and Conclusions of Law. The Churchill County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

### 2016-2017 Secured Roll

	Taxable Value		Assessed Value	
Parcel Number 001-181-76	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$24,000	\$24,000	\$8,400	\$8,400
Improvements	\$128,440	\$126,752	44,954	\$44,363
<b>TOTAL</b>	<b>\$152,440</b>	<b>\$150,752</b>	<b>\$53,354</b>	<b>\$52,763</b>

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 30<sup>th</sup> DAY OF AUGUST, 2016.



Deonne Contine, Secretary  
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