



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE E. CONTINE
Secretary

In the Matter of

Loren & Gayla Ouellette
APN 018-351-06
PETITIONERS

Case No. 17-112

Michael E. Clark,
Washoe County Assessor
RESPONDENT

NOTICE OF DECISION

Appearances

Ouellette 2008 Trust, Loren & Gayla Ouellette (Taxpayer) not present.

Linda Lambert 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 2017-18 Secured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 28, 2017, after due notice to the Taxpayer and the Assessor.

On or about January 17, 2017, the Taxpayer petitioned the Washoe County Board of Equalization (County Board) for a review of taxable valuation of their real property. On or about February 23, 2017, the County Board held a hearing and reviewed the Taxpayer's petition. The County Board accepted the Assessor's recommendation for no change to the taxable value of the land for the subject property. On or about March 8, 2017, the Taxpayer appealed to the State Board.

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.

4) The subject property is residential and improved with a single family residence.

5) According to the Petition, the Taxpayer asserted the opinion that costs to cure certain building defects amount to \$150,000, but Taxpayer did not provide any evidence to support this assertion.

6) 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 proceeded with the hearing pursuant to NAC 361.708(4)(a).

4) The State Board has the authority to determine the taxable values in the State.

5) The taxable value of the subject property is hereby maintained at \$517,647.00 in accordance with the recommendation of the Assessor and the finding of the County Board as the proper taxable value in accordance with NRS 361.227.

6) 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

Based on the above Findings of Fact and Conclusions of Law, the State Board decided to uphold the Assessor's taxable value by unanimous vote. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 17th DAY OF NOVEMBER, 2017.



Deonne Contine, Secretary
DC/jm