



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No.	18-108
)		
APN 009-552-03)		
)		
Tahoe III LLC)		
PETITIONER)		
)		
v.)		
)		
Dave Dawley)		
Carson City Assessor)		
RESPONDENT)		
)		
Appeal of the Decision of the Carson City)		
Board of Equalization)		

NOTICE OF DECISION

Appearances

No one appeared on behalf of Tahoe III LLC (Taxpayer).

Denise Gillott and Dave Dawley appeared on behalf of the Carson City Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2018-2019 Secured Roll within Carson City, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 14, 2018, after due notice to the Taxpayer and the Assessor.

On or about January 11, 2018, the Taxpayer petitioned the Carson City Board of Equalization (County Board) for a review of taxable valuation of real property. On February 27, 2018, the County Board held a hearing and reviewed the Taxpayer's petition. The subject property is 4.93 acre parcel, zoned light industrial with 2,178 square feet of office space; 20,720 square feet of storage space, and 264 square feet of garage space. The County Board took action to uphold the total taxable value for the property at \$992,800 (with the improvements totaling \$511,897). On or about March 12, 2018, 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 Taxpayer has the burden of proof pursuant to NAC 361.741.
- 5) 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 Taxpayer failed to meet its burden to show the County Board's decision was in error.
- 6) The taxable value for the subject property does not exceed the full cash value based on the evidence of comparable sales provided by the Assessor.
- 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

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board decided, by unanimous vote (Member Johnson absent), to uphold the County Board's decision with the total taxable value at \$992,800 (consisting of \$511,897 to improvements and \$480,903 to land). The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 17TH DAY OF OCTOBER, 2018.



William D. Anderson, Secretary