



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No.	18-109
)		
APN 005-051-03; 005-051-04; 005-051-05; 005-)		
051-09; 005-051-16; 005-051-22; 005-051-23;)		
005-054-03; 005-054-04; 005-054-08;)		
005-054-11)		
)		
Tahoe IV LLC; JS Devco LTD, Partnership)		
PETITIONERS)		
)		
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 IV LLC and JS Devco LTD, Partnership (Taxpayers).

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

Summary

The matter of the Taxpayers' 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 Taxpayers petitioned the Carson City Board of Equalization (City Board) for a review of taxable valuation of real property. On February 27, 2018, the City Board held a hearing and reviewed the Taxpayer's petition. The subject property consists of 11 parcels. The City Board took action to uphold the total taxable value for the property and 30% subdivision discount established by the Assessor. On or about March 12, 2018, the Taxpayers 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 Taxpayers 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 Taxpayers have the burden of proof pursuant to NAC 361.741.
- 5) The City Assessor gave the parcels a 30% subdivision discount.
- 6) According to the Assessor and the Taxpayer's statement in the record, the Taxpayer asserted the right to a 50% subdivision discount "since zero were sold in this subdivision in the last 10 years." SBE 9
- 7) The Assessor provided evidence of sales to support the taxable values of the subject properties and explained the absorption study to determine the subdivision discount percentage.
- 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 Taxpayers timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter.
- 2) The Taxpayers 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 Taxpayers failed to meet their burden to show the City Board's decision was in error.
- 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 and a preponderance of the evidence, the State Board decided, by unanimous vote (Member Johnson absent), to uphold the City Board's decision to uphold the Assessor's taxable value for the subject properties and the 30% subdivision discount. The Petition is denied.

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


William D. Anderson, Secretary