



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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In the Matter of	)	Case No. 18-152, 18-153, 18-154, 18-155
APN 160-791-03; 510-381-01; 086-380-32; 024-055-52	)	
SOUTHTOWN CROSSING, LLC	)	
WALMART REAL ESTATE BUSINESS TRUST	)	
SAM'S REAL ESTATE BUSINESS TRUST	)	
PETITIONERS	)	
v.	)	
Mike Clark,	)	
Washoe County Assessor	)	
RESPONDENT	)	
Appeal of the Decision of the Washoe County Board of Equalization	)	

**NOTICE OF DECISION**

***Appearances***

Donna Sanders appeared on behalf of Southtown Crossing, LLC; Walmart Real Estate Business Trust; and Sam's Real Estate Business Trust (Taxpayers).

Howard Stockton appeared on behalf of the Washoe County Assessor's Office (Assessor).

***Summary***

The matter of the Taxpayers' petitions for review of property valuations for the 2018-2019 Secured Roll within Washoe County, 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 Taxpayers and the Assessor.

On or about January 16, 2018, the Taxpayers petitioned the Washoe County Board of Equalization (County Board) for a review of taxable valuation of its real property in each of these matters. On or about February 15, 2018, the County Board held a hearing and reviewed the Taxpayers' petitions. In each case, the County Board accepted the Assessor's recommendation for no change in the total taxable value for the subject properties. On or about March 12, 2018, the Taxpayers appealed to the State Board.

As the Taxpayers and the Assessor agreed that these matters involved similar considerations, and no party objected, the State Board consolidated Case No. 18-152, Case No. 18-153, Case No. 18-154, and Case No. 18-155. At the hearing, the State Board treated Case No. 18-152 as the lead case. Taxpayers requested to have new evidence admitted into the record, but had not provided it to the Assessor in accordance with NAC 361.739 and the evidence was available at the time of the County Board meeting. The Assessor objected to the admission of the new evidence. The State Board decided not to allow the new evidence to be admitted.

The State Board, having considered all evidence, documents and testimony in the record 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 subject properties are commercial and improved with mega warehouse stores ranging from approximately 150,000 to 205,000 square feet.
- 6) The Taxpayers failed to present sufficient evidence to support that the Assessor's valuation of the properties was incorrect.
- 7) 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 has the authority to determine the taxable values in the State.
- 4) The Taxpayers failed to meet their burden to show the County Board's decisions were in error.
- 5) The taxable values for the subject properties do not exceed the full cash value and are otherwise supported by sufficient evidence.
- 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 by a 3-1 vote (Member Meservy opposed, Member Johnson absent) to uphold the County Board's decisions to accept the Assessor's recommendations for no change to the total taxable values. The Petitions are denied.

BY THE STATE BOARD OF EQUALIZATION THIS 17<sup>TH</sup> DAY OF OCTOBER, 2018.



William D. Anderson, Secretary