



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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

BRIAN SANDOVAL
Governor

WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No. 18-156
)	
APN 220-030-05)	
)	
Brett Coleman)	
PETITIONER)	
)	
v.)	
)	
Michael E. Clark)	
Washoe County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the Washoe)	
County Board of Equalization)	

NOTICE OF DECISION

Appearances

Steven T. Polikalas, Attorney, and Michael Churchfield, Consultant, appeared on behalf of Brett Coleman (Taxpayer).

Gail Vice 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 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 Taxpayer and the Assessor.

On or about January 16, 2018, the Taxpayer petitioned the Washoe County Board of Equalization (County Board) for a review of taxable valuation of real property. On or about February 26, 2018, the County Board held a hearing and reviewed the Taxpayer's petition. The subject property is a 7,675 square foot single family residence located within Eagles nest in Caughlin Ranch, Reno, Nevada. The County Board upheld the Assessor's taxable value for the subject property. 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) The subject property is quality classed at 8.5.
- 6) The Taxpayer requested the quality class be reduced to 7.5 and argued the subject property is out of equalization with other properties in the neighborhood.
- 7) The County Board discussed the need for a physical examination, but no inspection took place.
- 8) The State Board requested, but the Taxpayer refused to allow the Assessor to conduct a physical examination of the subject property.
- 9) 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 State Board is not authorized to reduce the assessment of the Assessor if the Taxpayer, without good cause, refuses entry to the Assessor for the purpose of conducting the physical examination authorized by NRS 361.260. NRS 361.360.
- 5) The Taxpayer failed to show good cause for failing to allow the Assessor to inspect the subject property.
- 6) The Taxpayer failed to meet its burden to show the County Board's decision was in error.
- 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 to uphold the Assessor's taxable value of the subject property. The Petition is denied.

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



William D. Anderson, Secretary