



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.	18-162
	)		
APN 132-030-25	)		
	)		
Melissa Trust Grantor Glen D. Siwarski	)		
PETITIONER	)		
	)		
v.	)		
	)		
Michael E. Clark	)		
Washoe County Assessor	)		
RESPONDENT	)		
	)		
Appeal of the Decision of the Washoe	)		
County Board of Equalization	)		

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of Melissa Trust Grantor Glen D. Siwarski (Taxpayer).

Tracy Burns 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 12, 2018, the Taxpayer petitioned the Washoe County Board of Equalization (County Board) for a review of the 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 residential condominium located at the Incline Manor condominium complex at Incline Village. The County Board accepted the Assessor's recommendation for no changes to the total taxable value of \$70,308 for the subject property. On or about March 9, 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 to accept the Assessor's recommendation for no change to the total taxable value of the subject property. The Petition is denied.

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



William D. Anderson, Secretary