



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

STEVE SISOLAK  
*Governor*

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

MELANIE YOUNG  
*Secretary*

In the Matter of	)	Case No. 19-110
	)	
APN: 029-962-43	)	
	)	
John A. & Kathryn E. Erbe,	)	
PETITIONERS	)	
	)	
v.	)	
	)	
Sheree Stringer	)	
Nye County Assessor,	)	
RESPONDENT	)	
	)	
Appeal from the Decision of the Nye County	)	
Board of Equalization	)	

**NOTICE OF DECISION**

***Appearances***

John A. & Kathryn E. Erbe appeared on behalf of the Petitioners (Taxpayers).

Marie Becht and Sheree Stringer appeared on behalf of the Respondent, Nye County Assessor's Office (Assessor).

***Summary***

The matter of Taxpayers' petition for review of real property valuation for the 2019-2020 secured roll within Nye County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City and Las Vegas, Nevada, on August 26, 2019, after due notice to Taxpayer and Assessor. The subject property is a residential home in Pahrump, Nevada.

Taxpayers petitioned the Nye County Board of Equalization (County Board) for review of the taxable valuation of the subject property which was heard by the County Board on or about February 14, 2019. The County Board accepted the Assessor's taxable value of \$201,609.

Taxpayers presented new evidence, a list of sales comparisons. Assessor did not object to the admission of the new evidence. The State Board voted to allow the new evidence to be added to the record.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value of the subject property in accordance with NRS 361.360, 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. Taxpayers and 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.
3. Taxpayers have the burden of proof pursuant to NAC 361.741.
4. The subject property had construction defects requiring significant structural repairs.
5. The subject property received a reduced taxable value since 2012 due to obsolescence caused by the construction defects.
6. Assessor calculated the current value without applying obsolescence, because the construction defect repair work had been completed.
7. Taxpayers were not opposed to the taxable value but disputed the increase in their actual taxes by more than 3% from the prior year.
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. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. The State Board has the authority to determine the taxable values in the State.
3. Taxpayers failed to meet their burden that the taxable value is in error.
4. The State Board does not have jurisdiction to reduce the tax due as requested by Taxpayers.
5. 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 by a preponderance of the evidence, the State Board decided by a unanimous vote to accept the County Board's decision to uphold Assessor's taxable value of \$201,609. The petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 10<sup>th</sup> DAY OF October, 2019.

  
Melanie Young, Secretary