



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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MELANIE YOUNG  
Secretary

In the Matter of	)	Case No. 19-114
	)	
APN: 232-071-09	)	
	)	
The Menyharth Family Trust,	)	
PETITIONER	)	
	)	
v.	)	
	)	
Washoe County Assessor,	)	
RESPONDENT	)	
	)	
Appeal from the Decision of the Washoe	)	
County Board of Equalization	)	

NOTICE OF DECISION

***Appearances***

G Paul Menyharth appeared on behalf of the Petitioner, The Menyharth Family Trust (Taxpayer).

Ginny Sutherland appeared on behalf of the Respondent, Washoe County Assessor (Assessor).

***Summary***

The matter of the Taxpayer's petition for review of the property valuation for the 2019-2020 Secured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on July 1, 2019, after due notice to the Taxpayer and the Assessor. The subject property is a residential single family home.

Taxpayer petitioned the Washoe County Board of Equalization (County Board) for review of the taxable valuation of his real property which was heard by the County Board on or about February 22, 2019. The County Board denied the Taxpayer's petition.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board 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. 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 subject property is residential and improved with a single family residence and located in Washoe County, Nevada.
5. Taxpayer testified that the subject property was involved in construction defect litigation wherein he agreed to accept a \$10,000 settlement from the developer.
6. Taxpayer argued that the subject property value should be reduced due to the construction defects some of which could not be fixed.
7. The Assessor presented evidence that the subject property taxable value was tested using the sales comparison approach.
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.

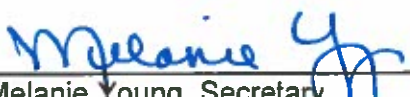
## CONCLUSIONS OF LAW

1. The Taxpayer timely filed a notice of appeal to the State Board, 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 Taxpayer failed to meet its burden that subject property should be valued less than the Assessor's taxable value due to construction defects.
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 uphold the County Board's decision to uphold the Assessor's taxable value for the subject property. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 26<sup>th</sup> DAY OF July, 2019.

  
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Melanie Young, Secretary