



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

STEVE SISOLAK
Governor

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MELANIE YOUNG
Secretary

In the Matter of)	Case No. 19-125
)	
APN: 008-291-003)	
)	
Sousan Chaichian,)	
PETITIONER)	
)	
v.)	
)	
Sheree Stringer)	
Nye County Assessor,)	
RESPONDENT)	
)	
Appeal from the Decision of the Nye County)	
Board of Equalization)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of the Petitioner, Sousan Chaichian (Taxpayer).

Ruth Baker appeared on behalf of the Respondent, the Nye County Assessor's Office (Assessor).

Summary

The matter of Taxpayer's 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 improved commercial in Pahrump, Nevada.

Taxpayer 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 \$135,566.

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. Taxpayer 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. Taxpayer has the burden of proof pursuant to NAC 361.741.

4. 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. The State Board proceeded with the hearing in Taxpayer's absence pursuant to NAC 361.708(4)(a).

4. Taxpayer failed to meet her burden that the County Board decision is in error.

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 \$135,566. The petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 10th DAY OF October, 2019.



Melanie Young, Secretary