



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. 19-142
)
APN 018-402-27)
)
Tomas Etchegoyhen)
PETITIONER)
)
v.)
)
Lyon County Assessor)
RESPONDENT)
)
Appeal of the Decision of the Lyon County)
Board of Equalization)

NOTICE OF DECISION

Appearances

No one appeared on behalf of the Petitioner, Tomas Etchegoyhen (Taxpayer).

Troy Villines and Lorna Quisenberry appeared on behalf of the Respondent, Lyon County Assessor (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2019-2020 Secured Roll within Lyon 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.

On or about January 9, 2019, the Taxpayer petitioned the Lyon County Board of Equalization (County Board) for review of the taxable valuation of his real property. On or about February 14, 2019, the County Board held a hearing and reviewed the Taxpayer's petition. The subject property is a vacant parcel located in Silver Springs, Nevada. The County Board accepted the Assessor's recommendation for no changes to the total taxable value of \$24,800 for the subject property. On or about March 7, 2019, the Taxpayer sent a letter to Lyon County indicating his intent to appeal the County's Board's decision.

The Taxpayer offered to the State Board a packet of evidence that was not presented to the County Board, consisting of copies of receipts/documents related to money orders, a copy of a county tax bill for 2018-2019, and copies of letters from the Lyon County Treasurer; some of these documents contained handwritten notes and/or questions. The evidence concerns payments made after the County Board meeting. A majority of the State Board voted to allow the new evidence, and the State Board therefore considered the new evidence.

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 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 proceeded with the hearing in Taxpayer's absence 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 his burden to show the County Board's decision was in error.
6. The Assessor properly determined the taxable value for the subject property and its taxable value does not exceed its full cash value.
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 unanimously decided 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 26th DAY OF July, 2019.


Melanie Young, Secretary