



STATE OF NEVADA

STATE BOARD OF EQUALIZATION

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Governor

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MELANIE YOUNG  
Secretary

In the Matter of	)	Case No. 20-123
APN: 038-341-24	)	
Bradley Family Trust,	)	
PETITIONER	)	
v.	)	
Washoe County Assessor,	)	
RESPONDENT	)	
Appeal from the Decision of the Washoe	)	
County Board of Equalization	)	

NOTICE OF DECISION

***Appearances***

Thomas Bradley appeared on behalf of Petitioner, Bradley Family Trust (Taxpayer).

Pete Kinne appeared on behalf of the Respondent, Washoe County Assessor (Assessor).

***Summary***

The matter of the Taxpayer's petition for review of property valuation for the 2020-2021 secured roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing via Zoom meeting (in accordance with Governor's Declaration of Emergency Directive 006 (extended by Directive 026) on July 16, 2020, after due notice to the Taxpayer and the Assessor. The subject property consists of a single-family residence.

Taxpayer petitioned the Washoe County Board of Equalization (County Board) for a review of the taxable valuation of its real property for the 2020-2021 secured roll. The County Board heard the petition on February 7, 2020 and upheld the Assessor's taxable value.

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. 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, as may have been amended by the Governor's Declaration of Emergency Directive 006 (extended by Directive 026).
4. Taxpayer has the burden of proof pursuant to NAC 361.741.
5. Taxpayer testified that rumble strips on the highway surface were causing noise at his property after the lane lines were moved to the middle of the rumble strips.
6. Taxpayer also testified regarding the flooding issues he also has for which the Assessor previously provided a downward adjustment of 30%.
7. Assessor presented evidence of the comparable sales that were significantly lower than the subject property's valuation.
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. Taxpayer failed to meet his burden to show the County Board's decision was in error.
4. The taxable values for the subject property did not exceed full cash value and is supported by the comparable sales analysis.
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 a preponderance of the evidence, the State Board decided by a unanimous vote to uphold the County Board's decision for no change to the taxable value determined by the Assessor. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 14 DAY OF September, 2020.

  
Melanie Young, Secretary