



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. 20-135
)	
APNs: 132-030-25 and 232-651-07)	
)	
Melissa Andrew Trust,)	
PETITIONER)	
)	
v.)	
)	
Washoe County Assessor,)	
RESPONDENT)	
)	
Appeal from the Decision of the Washoe)	
County Board of Equalization)	

NOTICE OF DECISION

Appearances

Glen Siwarski appeared on behalf of the Petitioner, Melissa Andrew Trust (Taxpayer).

Stephanie Mansfield appeared on behalf of the Respondent, Washoe County Assessor (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations 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 two residential properties.

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 values for both parcels. Taxpayer did not attend the County Board hearing.

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. The subject properties consist of a 2,034 square foot residential condominium located in the Somerset area of Reno and a 960 square foot residential condominium located in Incline Manor at Incline Village.
6. Assessor presented evidence of the comparable sales that were lower than the subject properties' valuation.
7. 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 properties did not exceed full cash value and are 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 values determined by the Assessor. The Petition is denied.

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


Melanie Young, Secretary