



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. 20-159
APN: 001-660-125	)	
Aspen Plaza Partners, LLC,	)	
PETITIONER	)	
v.	)	
Janet Iribarne	)	
Elko County Assessor,	)	
RESPONDENT	)	
Direct Appeal to the State Board of	)	
Equalization	)	

NOTICE OF DECISION

***Appearances***

John Fericks appeared on behalf of Petitioner, Aspen Plaza Partners, LLC (Taxpayer).

Janet Iribarne and Rand Greenburg appeared on behalf of the Respondent, the Elko County Assessor (Assessor).

***Summary***

The matter of the Taxpayer's direct appeal with respect to the 2019-2020 supplemental roll within Elko 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 Taxpayer and Assessor. The subject property is commercial and leased to Taxpayer by the City of Elko.

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. 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 contends his property is exempt from taxation pursuant to NRS 361.157 as it is on airport property.
6. The State Board previously determined that the subject property is not exempt from taxation. See Notice of Decision in Case No. 19-145A, dated December 19, 2019.
7. Based on a prior court challenge filed by the Taxpayer, the Elko County District Court determined that the exemption for airport property does not apply to the subject property.
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. "Tax exemptions are strictly construed in favor of finding taxability and any reasonable doubt about whether an exemption applies must be construed against the taxpayer. *Sierra Pac. Power v. Department of Taxation*, 96 Nev. 295, 297, 607 P.2d 1147, 1148 (1980)." *Jim L. Shetakis Distributing Co., Inc. v. State, Dept. of Taxation*, 108 Nev. 901, 907, 839 P.2d 1315, 1319 (1992).
4. 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 that the subject property is not subject to a tax exemption pursuant to NRS 361.157. The petition is denied.

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

  
Melanie Young, Secretary