



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

SHELLIE HUGHES
Secretary

In the Matter of)	
)	Case No. 21-138
APN: 004-021-09, 004-021-05)	
)	
William D. Wickland, et al.,)	
PETITIONERS)	
)	
v.)	
)	
Storey County Assessor,)	
RESPONDENT)	
)	
Appeal from Decision of the Storey County)	
Board of Equalization)	

NOTICE OF DECISION

Appearances

Victoria Wickland appeared on behalf of the Petitioner, William D. Wickland, et. al. (Taxpayers).

Mark Stafford and Jana Seddon appeared on behalf of the Respondent, Storey County Assessor (Assessor).

Summary

The matter of the Taxpayers' petition for review of property valuation for real property on the 2021-2022 secured roll came before the State Board of Equalization (State Board) for hearing via Zoom on August 10, 2021. The Storey County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 23, 2021. The County Board upheld the Assessor's taxable values of \$39,240 for APN 004-021-05 and \$200,900 for APN 004-021-09. The subject property consists of two adjacent vacant parcels. The State Board denied Assessor's new evidence and admitted pages 7-9, 13-14 of Taxpayer's new evidence.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value of the subject property, 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. Taxpayers 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.

4. Taxpayers have the burden of proof pursuant to NAC 361.741.

5. The subject properties are vacant land parcels located along the I-80 Truckee River corridor, east of Reno and west of Fernley. Assessor's Parcel Number 004-021-05 is 52.32 acres and zoned for agricultural use. Assessor's Parcel Number 004-021-09 is 574 acres and zoned for forestry.

6. Assessor's taxable value of the larger of the two parcels is \$350 per acre and the smaller parcel is \$750 per acre.

7. Taxpayers requested a reduction in the taxable value based on various easements throughout the property and a lack of access to the subject property.

8. Taxpayers objected to the Assessor's comparable sales as the subject property is distinguishable from those properties in that it does not have legal access or infrastructure.

9. The Assessor stated the subject property has access via Canal Road maintained by the Truckee Carson Irrigation District. Canal Road connects to Painted Rock Road which is an exit off of Interstate 80.

10. Taxpayers stated the access described by the Assessor requires using Tribal land and a goat path and cannot be used by a truck or as access for heavy equipment.

11. While the subject properties have access and development issues currently, they have value as speculative parcels.

12. The subject parcels should be treated as one economic unit.

13. 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 subject properties are one economic unit and should be valued the same per acre.

4. A taxable value of \$350 per acre for the subject properties does not exceed full cash value.

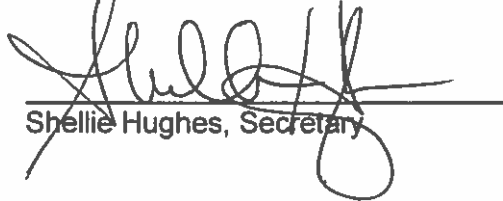
5. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

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 grant the petition and reduce the taxable value of the subject properties with the reduction coming entirely from the smaller parcel (APN 004-

021-05). Therefore, the taxable value for the 2021-2022 secured roll for APN 04-021-09 shall remain unchanged and the taxable value for the 2021-2022 secured roll for APN 04-021-05 shall be reduced to \$18,312. The subject properties are considered a single economic unit for tax purposes with a total taxable value of \$219,212. The 2021-2022 secured roll shall be amended as provided in this Decision.

BY THE STATE BOARD OF EQUALIZATION THIS 26th DAY OF January, 2022.



Shellie Hughes, Secretary