



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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MESHELLIE  
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*Secretary*

In the Matter of	)	Case No. 21-147
	)	
Account Number: 2001897	)	
	)	
West Elm #6196,	)	
PETITIONER	)	
	)	
v.	)	
	)	
Washoe County Assessor,	)	
RESPONDENT	)	
	)	
	)	
Appeal from Decision of the Washoe County	)	
Board of Equalization	)	

NOTICE OF DECISION

**Appearances**

David Milner appeared on behalf of the Petitioner, West Elm #6196 (Taxpayer).

Tony Lopez and Shannon Scott appeared on behalf of the Respondent, Washoe County Assessor (Assessor).

**Summary**

The matter of the Taxpayer's petition for review of property valuation for personal property on the 2020-2021 unsecured roll came before the State Board of Equalization (State Board) for hearing via Zoom on August 10, 2021. The Washoe County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 8, 2021. The County Board upheld the Assessor's taxable value for the subject property, \$557,378. The subject property is the personal property of a retail home furnishing store located at 50 South Virginia Street in Reno.

The State Board, having considered all evidence, documents and testimony pertaining to the petition, 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.

4. Taxpayer has the burden of proof pursuant to NAC 361.741.

5. Taxpayer presented evidence of lost revenue caused by the government-imposed Covid-19 shutdown and associated mitigation measures in March, April and May of 2020.

6. Losses in revenue caused by the Covid-19 shutdown were short-term in nature.

7. The tax lien date was July 1, 2020 and by that date all businesses were allowed to reopen.

8. Assessor determined taxable value for the subject property as set forth in NRS 361.227.

9. NAC 361.116 defines obsolescence as "an impairment to property resulting in the full cash value of the property being less than its taxable value as otherwise computed."

10. 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 show that obsolescence should be applied to the subject property such that the value of the subject property declined beyond the taxable value.

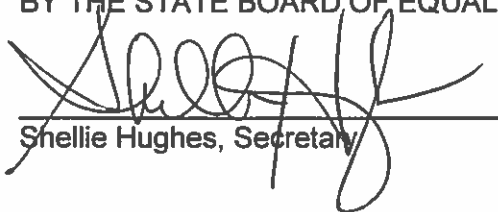
4. The Assessor's taxable value for the subject property does not exceed full cash value.

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 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 26<sup>th</sup> DAY OF January, 2022.

  
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Shellie Hughes, Secretary