

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The Taxpayer and the 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE page 21; Tr. 8-19-13, p. 49, ll. 12-14.*
- 3) The subject property is a commercial, mixed-use property located on Sierra Street in the downtown corridor of Reno, Washoe County, Nevada. *See Tr., p. 49, ll. 3-8.*
- 4) Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The appeal to the State Board was postmarked on March 8, 2013 and was timely filed. *See Record, SBE page 4.*
- 5) Pursuant to NRS 361.340(11), every appeal to the county board must be filed not later than January 15th of the current fiscal year. The Taxpayer did not file a petition with the County Board until January 8, 2013 for the 2012-2013 year and was nearly one year late. The County Board did not accept jurisdiction to hear the Taxpayer's appeal because it was filed late. *See Record, pages 17 and 19; Tr., 8-19-13, p. 47, l. 19 through p. 48, l. 1.*
- 6) The State Board found the County Board's decision to not take jurisdiction was supported by substantial evidence. *See Tr., 8-19-13, p. 49, ll. 20-23.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 8-19-13, p. p. 49, l. 20 through p. 50, l. 20.*
- 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) The Taxpayer timely filed an appeal pursuant to NRS 361.360(1).
- 2) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 3) Substantial evidence is defined as "what a reasonable mind might accept as adequate to support a conclusion." *Bing Construction Co., v. Department of Taxation, 109 Nev. 275, 278 (1993).* Based on the State Board's finding that the County Board's decision to not take jurisdiction was supported by substantial evidence, and the Taxpayer did not overcome the burden to show the County Board's decision was not supported by substantial evidence, the State Board upheld the decision of the County Board.
- 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

The Petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law. The Washoe County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 31st DAY OF OCTOBER, 2013.

A handwritten signature in dark ink, appearing to read 'C. Nielsen', written over a horizontal line.

Christopher G. Nielsen, Secretary
CGN/ter