

# STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 CHRISTOPHER G. NIELSEN Secretary

In the	Matter of	)	
	Shannon Dobbs dba Strange Land, Inc. APN: 011-051-20 Washoe County, Nevada	)	
	PETITIONER	)	Case No. 13-169
	Joshua Wilson	í	0400 1101 10 100
	Washoe County Assessor RESPONDENT	)	
	Appeal of the Decision of the WASHOE COUNTY	)	
	BOARD OF EQUALIZATION	)	

# NOTICE OF DECISION

## Appearances

No one appeared on behalf of Shannon Dobbs dba Strange Land, Inc. (Taxpayer).

Rigo Lopez appeared on behalf of the Washoe County Assessor's Office (Assessor).

#### Summary

This case came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2012-2013 valuation of Taxpayer's real property established by the Assessor. The matter was heard by the State Board on August 19, 2013 in Carson City, Nevada, after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax year 2012-2013. See Record, page 1. The appeal should have first been filed with the Washoe County Board of Equalization (County Board) no later than January 15, 2012, but was not filed with the County Board until January 8, 2013. The County Board declined to accept jurisdiction to hear the matter, citing the late filing of the appeal. Accordingly, the Secretary recommended to the State Board that the appeal be dismissed due to lack of jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of 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 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, II. 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, II. 3-8.
- 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.
- Pursuant to NRS 361.340(11), every appeal to the county board must be filed not later than January 15<sup>th</sup> 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, II. 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 315 DAY OF OCTOBER, 2013.

Christopher G. Nielsen, Secretary

CGN/ter