

record of all appeals previously heard by the County Board for which the properties are located in the same neighborhood as APN 050-303-09. The State Board further instructed that the appellants and respondents in each such case could offer additional evidence to support the taxable value. At a minimum, the County Board must review the evidence supporting the taxable value for parcel APN 050-303-09 and APN 050-303-15.

Based on the review of the evidence in the record and any supplemental evidence presented by the parties, the County Board was instructed to determine the appropriate land value for each such parcel appealed and to place in the record the reasons and note the evidence relied upon in determining the land value for each such appeal to achieve equalization in this neighborhood.

The County Board re-heard the matter; supplemented the record and returned the supplemented record to the State Board. The matter then came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on March 26, 2012 after due notice to the Taxpayer and the Assessor.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, 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) 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.
- 4) The subject property is a single family residence located on Pocohena Court in the southeast Washoe Valley Area. *See Tr., 6-6-11, p. 217, ll. 18-23; Record, SBE pages 29 and 30; Tr., 3-26-12, p. 99, l. 23.*
- 5) The Washoe County Board of Equalization (County Board) upheld the taxable value of the land of \$140,000 and improvements of \$267,045 for a total taxable value of \$407,045. *See Record, SBE pages 8 and 18.*
- 6) The Taxpayer testified that the County Board had reduced the land value of a near-by property located at 3775 Poco Lena Court to \$100,000. *See Tr. 6-6-11, p. 220, ll. 11-20.* The Taxpayer further testified that Member Brown of the County Board observed that a motion to reduce the value of the subject property to \$120,000 would result in an equalization problem with other properties in the neighborhood which were valued at \$140,000. *See Tr., 6-6-11, p.223, ll.16-23; Record, SBE page 38.*
- 7) The property for which the land was reduced to a taxable value of \$100,000 by the County Board is APN 050-303-15, County Board appeal number 11-0213. *See SBE page 23; Tr. 6-6-11, p. 238, ll. 23-25.*
- 8) The Assessor testified that the County Board reduced the land value of the property, APN 050-303-15, from \$140,000 to \$100,000 but did not reduce the value of three or four other property

owners that appealed and whose homes are located in the same neighborhood. *See Tr., 6-6-11, p. 227, ll. 8-16.*

- 9) The State Board found at the June 6, 2011 hearing there was no evidence in the record showing why APN 050-303-15 parcel was reduced by the County Board or how it could be distinguished from the subject parcel APN 050-303-09. *See Tr. 6-6-11, p. 226, ll. 18-23; p. 237, ll. 9-17. See Record, SBE page 46.*
- 10) At the hearing held on June 6, 2011, the State Board found the record was inadequate because the basis for the County Board's decision to reduce APN 050-303-15, a neighboring parcel to the subject parcel, was omitted. The Board found that the omission prevented the State Board from determining whether the subject parcel APN 050-030-09 was in equalization with other properties in the subject neighborhood. As a result, the State Board remanded the matter to the County Board with instructions to determine the appropriate land value for each such parcel appealed and to place in the record the reasons and note the evidence relied upon in determining the land value for each such appeal to achieve equalization in this neighborhood. *See Record, SBE page 47.*
- 11) In compliance with the State Board's Order of Remand, the County Board held a hearing on September 16, 2011 and supplemented the record with additional testimony and evidence. At the instruction of the deputy district attorney, the County Board found it did not have authority to render a new decision. *See Tr. 3-26-12, p. 100, l. 1 through p. 101, l. 5; Record, SBE pages 52 through 184.*
- 12) Based on the supplemented record, the State Board found the Taxpayer did not present sufficient evidence to support a value different from that established by the County Board. The State Board found the taxable value for land of \$140,000 was appropriate. *See Tr., 3-26-12, p. 112, l. 16 through p. 113, l. 25.*
- 13) The State Board affirmed the decision of the County Board. *See Tr., 3-26-12, p. 113, l. 23 through p. 114, l. 12.*
- 14) 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 a notice of appeal, and the State Board accepted jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2011-2012 tax year pursuant to NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State. NRS 361.375.
- 4) The State Board has the authority to remand a case to the county board of equalization if it determines the record of a case on appeal is inadequate because of an omission of the county assessor, district attorney, or county board of equalization. *See NRS 361.360(6).*
- 5) The State Board has the authority to direct the county board to develop an adequate record within 30 days after the remand. *See NRS 361.360(6).*

- 6) The assessed value as previously determined by the County Board is 35% of taxable value.
- 7) 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 4 DAY OF JUNE, 2012.



William Chisel, Secretary
WC/ter