



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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*Secretary*

In the Matter of )

William G. Korn Jr., and Elize L. Korn )  
APN: 234-203-12 )  
Washoe County, Nevada )  
PETITIONER )

) Case No. 12-124

Joshua Wilson )  
Washoe County Assessor )  
RESPONDENT )

Appeal of the Decision of the )  
WASHOE COUNTY )  
BOARD OF EQUALIZATION )

**NOTICE OF DECISION**

***Appearances***

William Korn appeared on behalf of William G. Korn, Jr., and Elize L. Korn (Taxpayer).

Cori DelGuidice and Ginny Sutherland appeared on behalf of the Washoe County Assessor's Office (Assessor).

***Summary***

The matter of the Taxpayer's petition for review of property valuations for the 2012-13 Secured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on May 17, 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 consists of a vacant parcel of land containing 43,302 square feet with common area improvements in the community of Somersett, Washoe County, Nevada. *See Tr., 5-17-12, p.99, l. 23 through p. 100, l. 1; Record, SBE pages 32 and 37.*
  - 5) The Washoe County Board of Equalization (County Board) ordered the Assessor's land taxable value of \$60,000 be reduced to \$50,000 and the improvement taxable value of \$1,533 be upheld for a total taxable value of \$51,533 for the 2012-2013 secured roll. *See Record, SBE pages 8, 14-15.*
  - 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board considered the actual price paid for the lot by the Taxpayer of \$19,300 as well as the Assessor's recommendation for a reduction in value to \$39,700 in determining the taxable value. *See Tr., 5-17-12, p. 109, l. 5 through p. 112, l. 16.*
  - 7) The State Board found the taxable value of the subject property should be reduced to \$30,000 plus the value of the improvements, with the reduction applied to the land value and the improvement value remaining the same. *See Tr., 5-17-12, p. 113, ll. 2-9.*
  - 8) The assessed value as previously determined by the County Board is 35% of taxable value.
  - 9) 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.
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### **CONCLUSIONS OF LAW**

- 1) The Taxpayer timely filed a notice of appeal, and the State Board has 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 2012-2013 secured roll and the 2011-2012 supplemental tax roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject property is appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227 and NAC 361.118 for the 2012-2013 tax year.
- 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

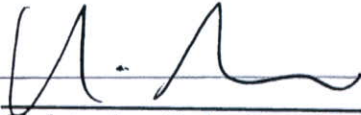
The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Washoe County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

#### 2012-2013 Secured Roll

Parcel Number 234-203-12	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$50,000	\$30,000	\$17,500	\$10,500
Improvements	\$1,533	\$1,533	\$536	\$536
<b>TOTAL</b>	<b>\$51,533</b>	<b>\$31,533</b>	<b>\$18,036</b>	<b>\$11,036</b>

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 6<sup>TH</sup> DAY OF JULY, 2012.



Christopher G. Nielsen, Secretary  
CGN/ter