

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 was originally listed as a 2,688 square foot, single-family residence plus finished basement containing 1,361 square feet; with 895 square foot garage built in 2000, and located on a lot containing 13,983 square feet on Sierra Crest Way in the Caughlin Ranch Planned Unit Development, Reno, Washoe County, Nevada. Upon re-inspection, the Assessor revised the square footage to 2,650 square feet with the finished basement at 1,410 square feet. *See Tr., 9-17-12, p. 15, ll. 2-6; p. 20, l. 19 through p. 21, l. 12; Record, SBE pages 34, 39-40.*
- 5) The Washoe County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$514,191 for the 2012-2013 secured roll. The County Board further ordered the Assessor to re-assess the property to verify square footage. *See Record, SBE pages 9, 16-17, 50.*
- 6) The State Board found the new evidence submitted by the Taxpayer could have been discovered before the final adjournment of the County Board. The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Tr., 9-17-12, p. 25, l. 4 through p. 27, l. 13.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 9-17-12, p. 29, ll. 17-25.*
- 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.

CONCLUSIONS OF LAW

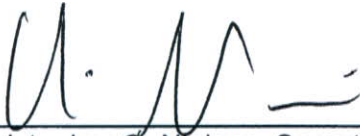
- 1) The Taxpayer timely filed a notice of appeal, and the State Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2012-2013 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) Appeals to the State Board must be presented upon the same facts and evidence as were submitted to the county board of equalization in the first instance, unless there is discovered new evidence pertaining to the matter which could not, by due diligence, have been discovered before the final adjournment of the county board of equalization. The new evidence must be submitted in writing to the State Board of equalization and served upon the county assessor not less than 7 days before the hearing. *See NRS 361.360(2).*

- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2012-2013 tax year.
- 6) 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 28th DAY OF NOVEMBER, 2012.



Christopher G. Nielsen, Secretary
CGN/ter