



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)	
)	
Fred Fereydoun Alae)	
APN: 008-291-03)	
Nye County, Nevada)	
PETITIONER)	
)	Case No. 12-148
Shirley Matson)	
Nye County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
NYE COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Fred Alae appeared on behalf of himself (Taxpayer).

Julianne Dudenski and Brenda Baker appeared on behalf of the Nye 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 Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 16, 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 closed and vacant bowling alley located at 400 U.S. Highway 6, Tonopah, Nye County, Nevada. The Assessor valued the building as a storage warehouse at a .5 quality. See *Tr.*, 7-16-12, p.105, ll. 2-8; *Record*, SBE page 13.
- 5) The Nye County Board of Equalization (County Board) accepted the Assessor's recommendation to reduce the total taxable value of \$231,746 to \$143,996 for the 2012-2013 secured roll. See *Record*, SBE page 10.
- 6) The motion to affirm the decision of the County Board died for lack of a second. The State Board did not obtain a majority vote for a decision in the case; and relief to the appellant was neither granted nor denied, resulting in a denial of relief to the appellant. As a result, the decision of the County Board was not overturned. See *Adams-McGill Co. v. McKernan 151 Nev 336 (1929)*; *Tr.*, 7-16-12, p. 114, l. 1 through p. 116, l. 16.
- 7) The assessed value as previously determined by the County Board is 35% of taxable value.
- 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 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 2011-2012 secured 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) NRS 361.375(9) requires a majority of the State Board to determine any action. See *Adams-McGill Co. v.. McKernan, 151 Nev. 336 (1929)*
- 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.

RESULT

The Petition of the Taxpayer is neither granted nor denied and as a result the decision of the County Board stands, based on the above Findings of Fact and Conclusions of Law. The Nye County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 28 DAY OF SEPTEMBER, 2012.


 Christopher G. Nielsen, Secretary
 CGN/ter