



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 Reconsideration of the State Board's decision on the Taxpayer's property valuations within Nye County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on October 15, 2012, after notice dated September 19, 2012, to the Taxpayer and the Assessor was issued. This case was submitted based on the record established in case number 12-148, Fred Fereydoun Alae.

This matter originally came before the State Board for hearing in Las Vegas, Nevada on July 16, 2012 after due notice to the Taxpayer and the Assessor. The notice of decision was issued on September 28, 2021. The State Board received a Petition for Reconsideration on July 27, 2012.

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. 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.

The decision letter of the State Board notes that 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* 51 Nev 336 (1929); *Tr.*, 7-16-12, p. 114, l. 1 through p. 116, l. 16.

The State Board did not reconsider the matter.

The State Board, having considered all evidence, documents and testimony pertaining to the Petition for Reconsideration 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.
- 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 decision letter of the State Board notes that 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* 51 Nev 336 (1929); *Tr.*, 7-16-12, p. 114, l. 1 through p. 116, l. 16.
- 5) Taxpayer brought the reconsideration matter forward based on the fact that only three members of the State Board were present to hear the case, which he asserted was an insufficient number to come to a majority decision.
- 6) The State Board found a quorum was present in the original hearing and determined it would not reconsider the matter. See *Tr.*, 10-15-12, p. 88, l. 11 through p. 89, l. 8. NRS 361.375(a).
- 7) 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 Petition for Reconsideration, and the State Board has jurisdiction to determine this matter pursuant to NRS 233B.130(4).
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine if the above referenced matter should be reconsidered. The standard for review the State Board used was whether the State Board

overlooked, misapplied, or failed to consider a statute, procedural rule, regulation, or decision directly controlling a dispositive issue in the case; or overlooked or misapprehended a material fact in the record. NAC 361.7475; Tr., 10-15-12, p. 80, l. 2 through p. 81, l. 23. The State Board determined it would not reconsider the matter because there was a lawful majority and quorum present at the hearing held on July 16, 2012. NAC 361.7475(1)(a).

- 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 Taxpayer's Petition for Reconsideration is denied based on the above Findings of Fact and Conclusions of Law.

BY THE STATE BOARD OF EQUALIZATION THIS 31st DAY OF JANUARY, 2013.



Christopher G. Nielsen, Secretary
CGN/ter