



## 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 3,758 square foot, one-story single-family residence with a 1,296 square foot finished basement and an 896 square foot garage, built in 1992, and located on a 43,996 square foot lot on Greensburg Circle in the Southhampton neighborhood in Southwest Reno, Washoe County, Nevada. *See Tr., 5-16-12, p.10, ll. 9-15; Record, SBE pages 176 and 183.*
- 5) The Washoe County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the land taxable value of \$92,575 and the improvement taxable value of \$530,071, for a total taxable value of \$622,646 for the 2012-2013 secured roll. *See Record, SBE page 8, 14-15.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Tr., 5-17-12, p. 49, l. 15 through p. 50, l. 4; p. 51, ll. 5-8.* The State Board further found that Marshall Swift is the adopted standard for establishing the cost of improvements to real property and Taxpayer did not provided sufficient evidence to show that Marshall Swift was inaccurate or inconsistent. *See Tr., 5-17-12, p. 51, l. 9 through p. 52, l.17; Imperial Palace v. Department of Taxation, 108 Nev. 1060, 992.*

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- 7) The State Board found the Assessor correctly used the applicable statutes and regulations and there was no evidence to indicate the Assessor's calculations were inaccurate or inconsistent. *See Tr., 5-17-12, pp. 48-52; NRS 361.227; NAC 361.128.*
- 8) The Taxpayer admitted the taxable value of the subject property did not exceed market value. *See Tr., 5-17-12, p. 27.*
- 9) The State Board affirmed the decision of the County Board. *See Tr., 5-17-12, p. 52, ll. 18-24.*
- 10) The assessed value as previously determined by the County Board is 35% of taxable value.
- 11) 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) The State Board has the authority to determine the taxable values in the State.




- 4) The subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 and NAC 361.128(b)(1) 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 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.

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BY THE STATE BOARD OF EQUALIZATION THIS 6<sup>TH</sup> DAY OF JULY, 2012.



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Christopher G. Nielsen, Secretary  
CGN/ter