



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
 Carson City, Nevada 89706-7921
 Telephone (775) 684-2160
 Fax (775) 684-2020

CHRISTOPHER G. NIELSEN
Secretary

In the Matter of

Manoukian Family Trust
APN: 034-300-10
Washoe County, Nevada

Joshua Wilson
Washoe County Assessor
RESPONDENT

Appeal of the Decision of the
WASHOE COUNTY
BOARD OF EQUALIZATION

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) **Case No. 12-230**
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NOTICE OF DECISION

Appearances

Roger Croteau appeared on behalf of Manoukian Family Trust (Taxpayer).

Steve Clement 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 September 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 11,415 square foot storage warehouse built in 1974 with approximately 10% office space located north of Greg Street and west of Stanford Way in Sparks, Washoe County, Nevada. See *Tr.*, 9-17-12, p. 84, ll. 10-12; *Record*, SBE page 49.
- 5) The Washoe County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$279,809 for the 2012-2013 secured roll. See *Record*, SBE pages 12 and 40.
- 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.*, 9-17-12, p. 90, l. 10 through p. 91, l. 2.
- 7) The State Board affirmed the decision of the County Board. See *Tr.*, 9-17-12, p. 91, ll. 4-13.
- 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) 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 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.

BY THE STATE BOARD OF EQUALIZATION THIS 20th DAY OF NOVEMBER, 2012.



Christopher G. Nielsen, Secretary
CGN/ter