

- 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 an office condo built in 2005 containing 6,200 square feet, a portion of which is operating as Peony's Restaurant; and the balance is in shell condition. The property is in a neighborhood shopping center located on Mae Anne Avenue in northwest Reno, Washoe County, Nevada. *See Record, SBE page 46.*
- 5) The Washoe County Board of Equalization (County Board) upheld the taxable value of \$591,011 for the 2012-2013 secured roll. *See Record, SBE pages 12; 35.*
- 6) Mr. Croteau submitted an appeal to the State Board, received on March 12, 2012. *See Record, SBE page 1.* On April 25, 2012, Mr. Croteau submitted "Powers of Attorney" with original signatures for a number of cases represented by him. There was no signature for Waiala Investment Group. *See Record, SBE page 5.*
- 7) The State Board found that the authorization to represent the Taxpayer was not filed and as a result, the notice of appeal was improperly filed. The State Board upheld the County Board because the appeal had been improperly filed. *See Tr., 9-17-12, p. 108, l. 22 through p. 109, l. 6; NRS 361.362.*
- 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.

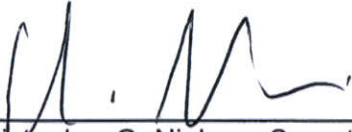
CONCLUSIONS OF LAW

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) State Board accepted jurisdiction to determine this matter.
- 3) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) At the time a person files an appeal pursuant to NRS 361.356, 361,357 or 361.360 on behalf of the owner of a property, the person shall provide to the county board or to the State Board a written authorization from the owner of the property that authorizes the person to file the appeal. If the person files the appeal in a timely manner without the written authorization required by this section, the person may provide that written authorization within 48 hours after the 1st day allowed for filing the appeal. *NRS 361.362.*
- 6) 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.
- 7) 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