



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)

Waiala Investment Group)
APN: 200-600-10)
Washoe County, Nevada)

) Case No. 12-239

Joshua Wilson)
Washoe County Assessor)
RESPONDENT)

Appeal of the Decision of the)
WASHOE COUNTY)
BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Roger Croteau appeared on behalf of Waiala Investment Group. (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 incorporated by reference the testimony and exhibits for State Board case number 12-228. In that case, staff for the Secretary to the State Board questioned whether an agent authorization form had been filed by Mr. Croteau within 48 hours of the appeal having been filed. See *Tr.*, 9-17-12, p. 36, l. 3 through p. 37, l. 13; p. 108, ll. 18-19.

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 an office condo built in 2005 containing 6,600 square feet 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 44.*
- 5) The Washoe County Board of Equalization (County Board) upheld the taxable value of \$435,328 for the 2012-2013 secured roll. *See Record, SBE pages 12; 61.*
- 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