

- 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. The Department provided evidence to show the Taxpayer received notice of the hearing. See *Tr.*, 5-17-12, 158, ll. 3-8; *Record*, SBE page 123.
- 4) The subject property consists of a 2,345 square foot, one story single-family residence with a 1,284 square foot garage, built in 2001, and located on 40 acres in the Palomino Valley, Washoe County, Nevada. See *Tr.*, 5-17-12, p. 158, ll. 11-16; *Record*, SBE pages 50 and 53.
- 5) The Washoe County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the land taxable value of \$44,650 and the improvement taxable value of \$235,999 for a total taxable value of \$280,649 for the 2012-2013 secured roll. See *Record*, SBE pages 12, 18-19.
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. See *Tr.*, 5-17-12, p. 158, ll. 17-20.
- 7) The State Board affirmed the decision of the County Board. See *Tr.*, 5-17-12, p. 158, ll. 21-24.
- 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 and the 2011-2012 supplemental tax roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. See *Tr.*, 5-17-12, p. 158, ll. 17-20; *Pittsburg Silver Peak Gold Mining Co. v. Tax Commission*, 49 Nev. 46, 54-55 (1925).
- 6) 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 361.118 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.

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 6th DAY OF JULY, 2012.



Christopher G. Nielsen, Secretary
CGN/ter