



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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CHRISTOPHER G.
NIELSEN
Secretary

In the Matter of)

Elton and Ann Rossi)
APN: 204-742-01)
Washoe County, Nevada)
PETITIONER)

Case No. 12-274

Joshua Wilson)
Washoe County Assessor)
RESPONDENT)

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

NOTICE OF DECISION

Appearances

Elton Rossi appeared on behalf of Elton and Ann Rossi (Taxpayers).

Ginny Sutherland appeared on behalf of the Washoe County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of real property valuation within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada on May 17, 2012 after due notice to the Taxpayer and the Assessor.

The appeal was received on March 9, 2012 and was a timely-filed appeal. However, the Taxpayer stipulated to a taxable value on January 27, 2012 which was approved by the Washoe County Board of Equalization (County Board) and a contested case was not before the County Board from which a decision could be appealed to the State Board. *See Record, pages 15-16 and 19; Tr., 5-17-12, p. 160, ll. 10-25.*

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 single family residence located on Diamond Ridge Drive in the Silverado Ranch Estates 9 LT 10 subdivision in northwest Reno, Washoe County, Nevada. *See Record, SBE page 8; Tr., 5-17-12, p. 159, ll. 13-17.*
- 5) The County Board ordered that the stipulation agreement signed by the parties be adopted and confirmed; and that the total taxable value for the subject property be reduced to \$242,318 for the 2012-2013 secured roll. *See Record, SBE pages 15-16.*
- 6) Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The Taxpayer signed a stipulated agreement agreeing to a taxable value of \$317,243 which was approved by the County Board. *See Record, page 19; Tr., 5-17-12, p. 160, ll. 10-25.*
- ~~7) The State Board found the Taxpayer did not provide a legal basis for it to hear the case and declined to accept jurisdiction of the case. *See Tr., 5-17-12, p. 161, l. 12 through p. 162, l. 4.*~~

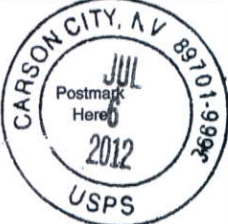
CONCLUSIONS OF LAW

- 1) The State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n*, 84 Nev. 623, 629-630, 446 P.2d 981 (1968).
- 2) The State Board has the authority to determine the taxable values in the State.
- 3) Based on the failure of the Taxpayer to show legal authority which would allow the State Board jurisdiction to hear the appeal of a stipulated agreement, the State Board did not accept jurisdiction to determine these matters.
- 4) 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.

ASSESSOR DECISION LETTER CERTIFIED MAIL RECEIPT DELIVERY CONFIRMATION

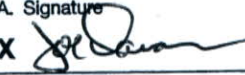
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Postage	\$
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Return Receipt Fee (Endorsement Required)	
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Total Postage & Fees	\$ 10



<i>Sent To</i>	JOSHUA G WILSON
<i>Street, Apt. No., or PO Box No.</i>	WASHOE COUNTY ASSESSOR PO BOX 11130
<i>City, State, ZIP+4</i>	RENO NV 89520-0027

PS Form 3800, August 2006 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. <p>1. Article Addressed to:</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>JOSHUA G WILSON WASHOE COUNTY ASSESSOR PO BOX 11130 RENO NV 89520-0027</p> </div> <p>2. Article Number <i>(Transfer from service label)</i> 7009 2250 0004 3574 5610</p>	<p>A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>X </p> <p>B. Received by (<i>Printed Name</i>) C. Date of Delivery</p> <p>Joe Davidson JUL 11 2012</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below:</p> <p style="text-align: center; font-size: 18pt; font-weight: bold;">JUL 11 2012</p> <p style="text-align: center;">USPS</p> <p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (<i>Extra Fee</i>) <input type="checkbox"/> Yes</p>

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Hearing Date: May 16, 17, 18, 2012

SBE Case No: 11-217, 12-119, 12-120, 12-121, 12-123, 12-124, 12-150, 12-152 thru 155, 12-157, 12-225, 12-226, 12-267, 12-273, 12-274, 12-284, 12-285, 12-289, 12-291, 12-440