



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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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)	

REVISED 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 \$317,243 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.*

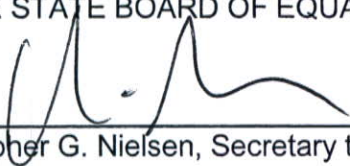
CONCLUSIONS OF LAW

- 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.

DECISION

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear the above referenced appeal by the Taxpayer. 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 17 DAY OF AUGUST, 2012.



Christopher G. Nielsen, Secretary to the Board
CGN/ter