



The Taxpayer offered new evidence regarding modular, stick built, and historic costs. The State Board did not admit the new evidence into the record. See *Tr.*, 5-16-12, p. 139, l.8 through p. 141, l. 13.

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) 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 appeal was not postmarked until March 13, 2012. The appeal was therefore filed 3 days after the filing deadline. See *Record*, pages 1 and 4.
- 5) The State Board found the Taxpayer showed circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal before the State Board, and accepted jurisdiction of the case. See *Tr.*, 5-16-12, p.134, l. 10 through p. 136, l. 3.
- 6) The subject property, APN 125-850-01, consists of a 1,704 square foot two-story condominium with a 460 square foot garage built in 2000, and located at 598 Lariat Circle in the lower Tyner area of Incline Village, Washoe County, Nevada. See *Tr.*, 5-16-12, p. 155, ll. 13-17; *Record*, SBE page 118.
- 7) The subject property, APN 125-850-02, consists of a 1,668 square foot two-story condominium with a 452 square foot garage built in 2000, and located at 596 Lariat Circle in the lower Tyner area of Incline Village, Washoe County, Nevada. See *Tr.*, 5-16-12, p. 162, l. 24 through p. 163, l. 3; *Record*, SBE page 208.
- 8) The subject property, APN 125-472-09, consists of a four-plex apartment complex featuring four 2-bedroom/1.5 bath units with carports and a detached garage, and located on a 16,435 square foot lot on Lariat Circle on the west slope of Incline Village, Washoe County, Nevada. See *Tr.*, 5-16-12, p. 137, ll. 10-14; *Record*, SBE page 27.
- 9) For APN 125-850-01, the Washoe County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the land taxable value of \$76,600 and the improvement taxable value of \$284,573, for a total taxable value of \$361,173 for the 2012-2013 secured roll. See *Record*, SBE pages 102; 108-109.
- 10) For APN 125-850-02, the Washoe County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the land taxable value of \$50,500 and the improvement

taxable value of \$207,361, for a total taxable value of \$257,861 for the 2012-2013 secured roll. See Record, SBE pages 192; 198-199.

- 11) For APN 125-472-09, the Washoe County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the land taxable value of \$248,000 and the improvement taxable value of \$241,531, for a total taxable value of \$489,531 for the 2012-2013 secured roll. See Record, SBE pages 11; 17-18.
- 12) For each of the three properties, the State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. See Tr., 5-16-12, p. 154, ll. 3-14; p. 162, ll. 13-14; p. 166, ll. 18-20.
- 13) For each of the three properties, the State Board affirmed the decision of the County Board. See Tr., 5-16-12, p. 154, ll. 16-25; p. 162, ll. 14-21; p. 166, l. 22 through p. 167, l. 6.
- 14) The assessed value as previously determined by the County Board is 35% of taxable value.
- 15) 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 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) Based on the issue of fairness pursuant to NRS 360.291, the Taxpayers' Bill of Rights, and because the Taxpayer was able to show circumstances beyond the control of the Taxpayer as to why the appeal was filed late, the State Board accepted jurisdiction to determine this matter.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject properties are 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.
- 5) 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 6<sup>TH</sup> DAY OF JULY, 2012.



Christopher G. Nielsen, Secretary  
CGN/ter