



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)
)
James B. House)
North Summit Co., LLC)
Parcel Identifier: 2618266)
Washoe County, Nevada)
PETITIONER)
) Case No. 12-323A
Joshua Wilson)
Washoe County Assessor)
RESPONDENT)
)
Appeal of the Decision of the)
WASHOE COUNTY)
BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Sandra Waltman appeared on behalf of James B. House dba North Summit Co., LLC (Taxpayer).

Mark Stafford 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 2011-12 Unsecured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on November 5, 2012 after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax years 2009-2010, 2010-2011, and 2011-2012. The secretary bi-furcated the appeal into the current year 2011-12 unsecured roll and assigned case number 12-323A. Case 12-323B was assigned for the matters concerning tax years 2009-2010 and 2010-2011 and separately heard.

The Department noted an error on the agenda listing the appeal as an appeal of the action of a county board of equalization when in fact the appeal was a direct appeal to the State Board. The Taxpayer agreed to go forward with the case. See *Tr.*, 11-5-12, p. 105, l. 17 through p. 106, l. 9.

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 personal property associated with a 220 unit apartment complex with clubhouse, pool and other amenities known as the Northtowne Summit Apartments, located on Northtowne Lane in Reno, Washoe County, Nevada. See *Tr.*, 11-5-12, p. 106, ll. 13-19; *Record*, SBE pages 12-15.
- 5) Due to the failure of the Taxpayer to file a report, the Assessor made a best information available assessment pursuant to the authority in NRS 361.265 (4). See *Tr.*, 11-5-12, p. 106, ll. 18-19; *Record*, SBE page 7.
- 6) The State Board found the Taxpayer failed to file a declaration reporting owned property and did not show good cause for failing to file timely. See *Tr.*, 11-5-12, p. 126, ll. 11-20.
- 7) The State Board upheld the Assessor's estimated taxable value based on the requirements of NRS 361.362(4)(a). See *Tr.*, 11-5-12, p. 129, l. 21 through p. 130, l. 16.
- 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 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 2011-2012 unsecured roll pursuant to NRS 361.360(3) and NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The State Board may not reduce the assessment of the county assessor if the appeal involves an assessment on property which the taxpayer has refused, or without good cause, has neglected to include in the list required of the taxpayer pursuant to NRS 361.265 or if the taxpayer has refused or without good cause has neglected to provide the list to the county assessor. NRS 361.362(4)(a).

- 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

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 8th DAY OF FEBRUARY, 2013.



Christopher G. Nielsen, Secretary
CGN/ter