



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)	
)	
Leonard and Olga Thomas)	
APN: 085-151-53)	
Washoe County, Nevada)	
PETITIONER)	
)	Case No. 14-121
Josh Wilson)	
Washoe County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
WASHOE COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of Leonard and Olga Thomas (Taxpayer)

Cori Burke 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 2014-15 Secured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on May 20, 2014 after due notice to the Taxpayer and the Assessor.

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. *See Record, SBE page 46; Tr., 5-20-14, ll. 18-23.*
- 4) The subject property is a mobile/manufactured home converted to real property, built in 1998 and consisting of 960 square feet, located on .38 acres on Woods Drive in southwestern Sun Valley in Washoe County, Nevada. *See Record, SBE pages 25, 27, and 30; Tr., 5-20-14, p. 155, ll. 1-3.*
- 5) The Washoe County Board of Equalization (County Board) ordered a reduction of the value of the improvements from \$23,853 to \$15,049 and the total taxable value from \$52,353 to \$43,549 for the 2014-2015 secured roll. *See Record, SBE pages 10, 16-17.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Tr., 5-20-14, p. 155, ll. 13-18.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 5-20-14, p. 155, l. 23 through p. 156, l. 7.*
- 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 accepted jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *See 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 without further adjustment, in accordance with NRS 361.227.
- 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.

BY THE STATE BOARD OF EQUALIZATION THIS 8th DAY OF AUGUST, 2014.



Christopher G. Nielsen, Secretary
CGN/ter