



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL  
*Governor*

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7921  
Telephone (775) 684-2160  
Fax (775) 684-2020

CHRISTOPHER G.  
NIELSEN  
*Secretary*

In the Matter of )  
 )  
 Frederick W. Fehrmann et al )  
 APN: 049-008-020 )  
 PETITIONER )  
 ) Case No. 14-133  
 )  
 Katrinka Russell, )  
 Elko County Assessor )  
 RESPONDENT )  
 )  
 )  
 Appeal of the Decisions of the )  
 ELKO COUNTY )  
 BOARD OF EQUALIZATION )

**NOTICE OF DECISION**

***Appearances***

Frederick and Florence S. Fehrmann appeared on behalf of Frederick W. Fehrmann et al (Taxpayer).

Katrinka Russell appeared on behalf of the Elko 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 Elko County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on May 19, 2014 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of the 2014-2015 Secured Tax Assessment Roll. The Assessor offered new evidence consisting of sales data for the Spring Creek Subdivision. The State Board admitted the new evidence from each party into the record. *See Tr., 5-19-14, p. 51, l. 13 through p. 52, l. 8.*

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 94.*
- 4) The subject property consists of a manufactured home converted to real property, containing 2,052 square feet, with a 156 square foot enclosed porch and 780 square foot detached garage built in 2007 and located on One Eye Drive in Spring Creek Tract 403, Elko County, Nevada. The residence is situated on a 3.55 acre parcel. *See Record, SBE pages 36, 40; Tr., 5-19-14, p. 48, ll. 4-13.*
- 5) The Assessor reduced the taxable value of the property from \$205,265 which was based on a cost approach analysis to \$200,000 based on the fair market value established in an appraisal by Drake Appraisal. *See Record, SBE pages 49-62.* The Elko County Board of Equalization (County Board) ordered the total assessed value for the property of \$200,000 be upheld. *See Record, SBE page 91.*
- 6) Based on the independent appraisal submitted by the Assessor which indicated a range of land values from \$23,000 to \$35,000, the State Board reduced the taxable value of the land from \$37,000 to \$35,000. The total taxable value including land and improvements was reduced from \$200,000 to \$198,500. *See Tr., 5-19-14, p. 67, ll. 18-22; p. 81, l. 23 through p. 82, l. 2; p. 84, ll. 7-21.*
- 7) The assessed value as adjusted by the State Board is 35% of taxable value.
- 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 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 subject property is appraised at the proper taxable value as corrected by the State Board in accordance with NRS 361.227 for the 2014-2015 tax year. The assessed value is 35% of the taxable value.
- 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 granted based on the above Findings of Fact and Conclusions of Law. The Elko County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

### 2014-2015 Secured Roll

Parcel Number 049-008-020	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$37,000	\$35,000	\$12,950	\$12,250
Improvements	\$163,000	\$163,000	\$57,050	\$57,050
<b>TOTAL</b>	<b>\$200,000</b>	<b>\$198,000</b>	<b>\$70,000</b>	<b>\$69,300</b>

The Elko County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 8<sup>th</sup> DAY OF AUGUST, 2014.

  
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Christopher G. Nielsen, Secretary  
CGN/ter