

- 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 28.*
- 4) The subject property is a level lot containing .82 acres, and located on Gila Bend Road in a subdivision known as the Southwest Vistas in Washoe County, Nevada. The single family residence contains 3,789 square feet and was built in 2000. *See Record, SBE pages 6, and pages 2 and 12 of supplemental Assessor Information; Tr., 5-19-14, p. 202, ll. 6-10.*
- 5) The Washoe County Board of Equalization (County Board) ordered the total taxable value of \$560,399 be upheld for the 2014-2015 secured roll. *See Record, SBE pages 18-19.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board placed weight on the sales listed at page 4 of Assessor Information, supported further by the listing of the property directly across the street from the subject property for \$195,000. *See Tr., 5-19-14, p. 216, l. 7 through p. 218, l. 15.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 5-19-14, p. 218, l. 10 through p. 219, l. 19.*
- 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 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 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