



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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In the Matter of

Dave G. Lowden  
APN: 123-162-11  
Washoe County, Nevada  
PETITIONER

Josh Wilson  
Washoe County Assessor  
RESPONDENT

Appeal of the Decision of the  
WASHOE COUNTY  
BOARD OF EQUALIZATION

Case No. 14-240

**NOTICE OF DECISION**

***Appearances***

Dave Lowden appeared on behalf of himself (Taxpayer).

Howard Stockton 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 19, 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 64.*
- 4) The subject property is a single family residence containing 1,248 square feet, built in 1989 and located on .18 acres on Wassou Road in Crystal Bay, Washoe County, Nevada. *See Record, SBE pages 46-47, and 51; Tr., 5-19-14, p. 244, l. 24 through p. 245, l. 2.*
- 5) The Washoe County Board of Equalization (County Board) ordered the taxable value of the improvements be reduced from \$156,720 to \$143,869, resulting in a reduction to total taxable value of \$444,220 to \$431,369 for the 2014-2015 secured roll. *See Record, SBE pages 8, 14-15; Tr. 5-19-14, p.265.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. With regard to the Taxpayer's equalization complaint, the State Board found the comparable properties provided by the Taxpayer were for properties older than the subject property and were affected by additional required statutory depreciation. The State Board found the Assessor had made appropriate adjustments to the taxable value to reflect the characteristics of the subject property, including view and traffic noise. The State Board found the taxable value did not exceed market value. *See Tr., 5-19-14, p. 260, l. 1 through p. 266, l. 3; Record, SBE page 48.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 5-19-14, p. 266, ll. 1-25.*
- 8) The State Board requested the Assessor review similarly situated properties and, consistent with this notice of decision, report back to the State Board at a later date with regard to any equalization issues. *See Tr., 5-19-14, p. 265, ll. 13-21; p. 266, ll. 1-25.*
- 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 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 8<sup>th</sup> DAY OF AUGUST, 2014.

A handwritten signature in black ink, appearing to read 'C. Nielsen', written over a horizontal line.

Christopher G. Nielsen, Secretary  
CGN/ter