



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

DEONNE CONTINE
Secretary

In the Matter of

James C. Chachas
APN: 001-035-08
White Pine County, Nevada
PETITIONER

Burton Hilton
White Pine County Assessor
RESPONDENT

Appeal of the Decision of the
WHITE PINE COUNTY
BOARD OF EQUALIZATION

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Case No. 15-145 A & B

NOTICE OF DECISION

Appearances

George Chachas appeared on behalf of James C. Chachas (Taxpayer)

Burton Hilton appeared on behalf of the White Pine County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2015-16 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 20, 2015 after due notice to the Taxpayer and the Assessor.

The State Board consolidated case numbers 15-145A, 15-147A, and 15-159A. See *Tr.* 7-20-15, p. 94, l. 16 through p. 95, l. 4; p. 97, l. 24 through p. 98, l. 9

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 2014-2015; and 2015-2016. The appeal was postmarked on March 10, 2015. The secretary bifurcated the appeal into the current year 2015-16 and assigned case number 15-145A. Case 15-145B was assigned for the matters concerning tax years 2014-2015. The appeal for case 15-145A was considered to be timely filed.

The appeal for case number 15-145B for the tax year 2014-2015 was due on March 10, 2014 and was therefore late. Accordingly, the Secretary recommended to the State Board that the appeals

for the year 2014-2015 be dismissed for lack of jurisdiction due to untimely filing of the appeal. *See Tr. 7-20-15, p. 95, ll. 5-13.*

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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE pages 94-96.*
- 4) Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The appeal to the State Board was postmarked on March 10, 2015 and was timely filed for the 2015-2016 tax year. The appeal for 2014-2015 was filed 12 months late. *See Tr., 7-20-15, p. 95, ll. 4-13.*
- 5) The White Pine County Board of Equalization (County Board) did not take jurisdiction of this matter because the request for relief was for prior years. However, the County Board also found the evidence presented by the Assessor indicated that the taxable value of the Subject Property did not exceed full cash value. *See Record, SBE pages 8 and 16.*
- 6) In case number 15-145B, the State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2014-2015 tax year and declined to accept jurisdiction of case No. 15-145B. *See Tr., 7-20-15, p. 97, ll. 2-24.*
- 7) The subject property is located at 685 Stevens Avenue in the Central Ely Addition to the City of Ely, White Pine County, Nevada. The vacant lot consists of 4,100 square feet. *See Record, SBE page 72; Tr., 7-20-15, p. 98, ll. 10-16.*
- 8) The Taxpayer presented sufficient evidence to support a value different from that established by the County Assessor. The State Board found the value per square foot for the land should be \$0.61 based on comparable sold properties. The State Board relied on comparable sales submitted by the County Assessor on SBE page 72. *See Tr., 7-20-15, p. 114 ll. 3-17.*
- 9) The State Board found the taxable value of the subject property in Case No. 15-145A should be reduced to \$2,501. *See Tr., 7-20-15, p. 115, l. 24 through p. 117, l. 6.*
- 10) 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 State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n*, 84 Nev. 623, 629-630, 446 P.2d 981 (1968).
- 2) The State Board did not accept jurisdiction to determine case number 15-145B based on the failure of the Taxpayer to show any legal authority which would allow the State Board jurisdiction to hear the case. *First American Title Company v. State of Nevada*, 91 Nev. 804, 543 P2d 1334 (1975).
- 3) The Taxpayer timely filed a notice of appeal in case number 15-145A, and the State Board accepted jurisdiction to determine this matter.
- 4) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 5) The State Board has the authority to determine the taxable values in the State.
- 6) The subject property is appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227. The assessed value is 35% of taxable value.
- 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 granted based on the above Findings of Fact and Conclusions of Law. The White Pine County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2015-2016 Secured Roll

Parcel Number 001-035-08	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	\$5,043	\$2,501	\$1,765	\$875
Improvements	\$0	\$0	\$0	\$0
TOTAL	\$5,043	\$2,501	\$1,765	\$875

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

BY THE STATE BOARD OF EQUALIZATION THIS 23RD DAY OF SEPTEMBER, 2015.



Deonne Contine, Secretary
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