



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE CONTINE
Secretary

In the Matter of)	
)	
Anthony L. and Eva L. Driver)	
APN 008-094-04)	
PETITIONER)	
)	Case No. 16-113
Dorothy Fowler)	
Mineral County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
MINERAL COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Anthony L. Driver appeared telephonically on behalf of Anthony L. and Eva L. Driver (Taxpayer).

Dorothy Fowler appeared telephonically on behalf of the Mineral County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2016-16 Secured Roll within Mineral County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on March 28, 2016 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *Record, SBE pages 39-40.*
- 4) The subject property consists of a vacant lot containing 10,974 square feet, and located on Lot D-2 on Gull Drive near Walker Lake in Mineral County, Nevada. *See Record, SBE pages 13; Maps, SBE pages 20; Tr., 3-28-16, p. 4, l. 24 through p. 5, l. 2.*
- 5) The Mineral County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$13,251 be reduced to \$7,500, for the 2016-2017 secured roll. *See Record, SBE pages 14 and 16.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the two sales for APN 008-07-110 and APN 008-07-510 in the Assessor's data that were most proximate in time appear to be representative of current market conditions. *See Tr., 3-28-16, p.18, ll. 13-22.*
- 7) Based on an analysis of the sales presented by both the Taxpayer and the Assessor, the State Board found the taxable value should be reduced to \$5,700. *See Tr., 3-28-16, p. 21, l. 6 through p. 22, l. 10.*
- 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, as adjusted, at the proper taxable value in accordance with NRS 361.227. The assessed value is 35% of 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 Mineral County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2016-2017 Secured Roll

Parcel Number 008-094-04	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	\$7,500	\$5,700	\$2,625	\$1,995
TOTAL	\$7,500	\$5,700	\$2,625	\$1,995

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

BY THE STATE BOARD OF EQUALIZATION THIS 20th DAY OF MAY, 2016.

Deonne E. Contine

Deonne Contine, Secretary
DC/ter