



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE CONTINE
Secretary

In the Matter of)	
)	
Igbal S. and Harjit Sandhu Trust)	
APN: 002-180-96)	
Lander County, Nevada)	
PETITIONER)	
)	Case No. 16-299
Lura Duvall)	
Lander County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
LANDER COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of the Igbal S. and Harjit Sandhu Trust (Taxpayer).

Lura Duvall appeared on behalf of the Lander County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2016-17 Secured Roll within Lander County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 18, 2016 after due notice to the Taxpayer and the Assessor.

The subject property is a 72-unit motel known as the Royal Inn, built in 1990 containing 29,418 square feet and located on 1.3 acres on East Front Street in Battle Mountain, Lander County, Nevada. See Record, SBE page 32, 51, 55 and 60; Maps, SBE page 56; Tr., 7-18-16, p. 75, ll. 1-4. The Lander County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$1,789,206 be upheld for the 2016-2017 secured roll. See Record, SBE pages 47 and 74.

At the hearing on July 18, 2016, the parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. See Tr., 7-18-16, p. 75, l. 14 through p. 76, l. 2. The State Board moved to approve the stipulated agreement proposed by the parties. See Tr., 7-18-16, p. 76, l. 17 through p. 77, l. 4.

DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable values proposed by the parties for the subject property, case number 16-299.

The Assessor is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2016-2017 Secured Roll

Parcel Number 02-180-96	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	\$50,800	\$50,800	\$17,780	\$17,780
Improvements	\$1,738,406	\$1,303,200	\$608,442	\$456,120
TOTAL	\$1,789,206	\$1,354,000	\$626,222	\$473,900

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

BY THE STATE BOARD OF EQUALIZATION THIS 27 DAY OF SEPTEMBER, 2016.



Deonne Contine, Secretary
DC/ter