



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES
Secretary

In the Matter of)	Case No. 22-124
APN: 132-030-25)	
Melissa Trust)	
PETITIONER)	
v.)	
Washoe County Assessor,)	
RESPONDENT)	
Appeal from Decision of the Washoe County)	
Board of Equalization)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of the Petitioner, Melissa Trust (Taxpayer).

Adam Smith and Steve Clement appeared on behalf of the Respondent, Washoe County Assessor (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuation for real property on the 2022-2023 Secured Roll and 2022-2023 Centrally-assessed roll came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada on June 29, 2022. The Washoe County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 23, 2022. The County Board upheld the Assessor's taxable value. The Taxpayer marked the 2022-2023 Centrally-assessed roll as a part of the appeal to the State Board of Equalization. This subject property is not on the Centrally-assessed roll. The appeal of the 2022-2023 Secured Roll was heard.

On or about March 15, 2022, the Taxpayer filed a petition to the State Board purporting to appeal the decision of the Washoe County Board of Equalization (County Board) with respect to the 2022-2023 Secured Roll. The appeal had been made to the County Board. This matter was heard by the County Board on February 23, 2022.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value of the subject property, 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. Taxpayer and 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.
4. Taxpayer has the burden of proof pursuant to NAC 361.741.
5. The subject property is located at 801 Northwood Boulevard in Washoe County
6. Taxpayer requested a reduction in the taxable value.
7. Assessor values the parcel pursuant to comparable properties in Washoe County, pursuant to NAC 361.128.
8. Assessor presented evidence of comparable sales values that exceed the Assessor's taxable value.
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.

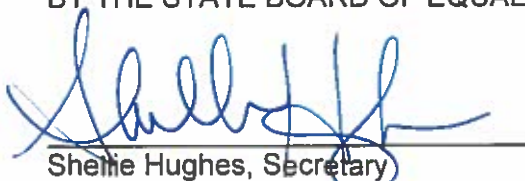
CONCLUSIONS OF LAW

1. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. The State Board has the authority to determine the taxable values in the State.
3. Taxpayer failed to meet its burden to show the County Board's decision was in error.
4. The taxable values for the subject property did not exceed full cash value as indicated by the comparable sales analysis.
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

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board decided by a unanimous vote to uphold the County Board's decisions for the 2022-2023 secured roll. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 22 DAY OF August, 2022.



Shelle Hughes, Secretary
Case No. 22-124 Melissa Trust
Notice of Decision