



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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SHELLIE HUGHES
Secretary

In the Matter of:

**CHACHAS GEORGE C. TRUST, CHACHAS,
GEORGE C. TRUSTEE**

Petitioner

vs.

WHITE PINE COUNTY ASSESSOR,

Respondent

Case No. 23-119

NOTICE OF DECISION

Appearances

No one appeared on behalf of Chachas George C. Trust, Chachas, George C. Trustee (Taxpayer).

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

Summary

The matter of Taxpayer's petition for review of real property valuation on the 2023-2024 secured tax roll within White Pine County, Nevada, came before the State Board of Equalization (Board) for hearing in Las Vegas, Nevada, Carson City, Nevada, and via Zoom, on October 6, 2023, after due notice to Taxpayer and Assessor.¹

The White Pine County Board of Equalization consolidated appeals from the same owner into one case. This appeal involves a total of seventeen (17) properties that are a mix of residential, commercial, and vacant land.

The Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the Board, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

¹ Taxpayer erroneously indicated in his Petition that the property was on the 2022-23 Unsecured Tax Roll when, in fact, all of the property was located on the 2023-24 Secured Tax Roll.

FINDINGS OF FACT

1. The 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 Board, and the matter was properly noticed pursuant to the Nevada Open Meeting Law.
4. Taxpayer has the burden of proof pursuant to NAC 361.741.
5. Taxpayer argued that the sale of thirteen (13) lots by the White Pine County Board of Commissioners for \$100 warrants lowering his valuation.
6. White Pine County valued his properties using legally approved methodologies that are authorized under the NRS and NAC.
7. Taxpayer did not provide any evidence in support of his claim.
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 designated.

CONCLUSIONS OF LAW

9. Taxpayer and Assessor are subject to the jurisdiction of the Board.
10. The Board has the authority to determine the taxable values in the State.
11. Taxpayer failed to meet his burden to overturn the decision of the White Pine County Board of Equalization.
12. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so designated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the Board decided to uphold the County Board's decision. Taxpayer's petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 15 DAY OF December, 2023.



Shellie Hughes, Secretary