



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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SHELLIE HUGHES
Secretary

In the Matter of:

Esly Carmona Irrevocable Trust,

PETITIONER

vs.

Lyon County Assessor,

RESPONDENT

Case No. 23-125

NOTICE OF DECISION

Appearances

Esly Carmona appeared on behalf of the Esly Carmona Irrevocable Trust (Taxpayer).

Kelly Wilson and Troy Villines appeared on behalf of the Lyon County Assessor (Assessor).

Summary

The matter of Taxpayer's appeal regarding real property valuation on the 2023-2024 secured tax roll came before the State Board of Equalization (Board) for hearing on September 28, 2023, in Carson City, Nevada and via zoom. The property is located in Lyon County, Nevada.

The Taxpayer sought to introduce new evidence that was not presented to the County Board of Equalization and the request was denied by the Board.

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.

FINDINGS OF FACT

1. The Board is an administrative body created pursuant to NRS 361.375.
2. The 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. The Taxpayer sought adjustment to the taxable value of the property based on comparable properties supplied by the Taxpayer. The Taxpayer also argued that the annual tax adjustments exceeded the 3% annual cap.

6. The Assessor presented comparable properties showing that the Taxpayer's property is well under the fair market value.

7. The Assessor also noted that a large portion of the tax bill was due to a Lyon County Fire Bond that fell outside of the 3% annual cap which amounts to an additional tax burden of .0023% of the total assessed valuation. The additional tax from the bond explained the increase in the Taxpayer's bill beyond the 3% cap.

8. Evidence was presented that the comparable properties presented to the County Board of Equalization show values of \$279 per square foot to over \$300 per square foot and Taxpayer's value is set at \$212 per square foot.

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 designated.

CONCLUSIONS OF LAW

10. Taxpayer and Assessor are subject to the jurisdiction of the Board.

11. The Board has the authority to determine the taxable values in the State.

12. Taxpayer failed to meet its burden to show the County Board of Equalization decision was in error.

13. The taxable values for the subject property did not exceed full cash value as indicated by the comparable sales analysis.


14. Under NRS 361.4734, the Board does not have jurisdiction regarding the arguments related to the tax cap (partial abatement).

15. 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 State Board decided by a unanimous vote to uphold the County Board's decision for no change to the taxable value determined by the Assessor. The Petition is denied.

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



Shellie Hughes, Secretary