



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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SHELLIE HUGHES
Secretary

In the Matter of:

The Delegal Trust,

PETITIONER

vs.

Washoe County Assessor,

RESPONDENT

Case No. 23-169

NOTICE OF DECISION

Appearances

No one appeared on behalf of The Delegal Trust (Taxpayer).

Al Holwill and Steve Clement appeared on behalf of the Washoe 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 Washoe County, Nevada.

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 the claim that the Property and improvements were overvalued.

6. The Assessor presented comparable properties that were within the same subdivision, including one comparable sale that was a model match. All of the Assessor's comparables showed that the price per square foot ranged from \$350 to \$518 which indicated that the Taxpayer's assessed value at \$269 per square foot was well under the fair market value.

7. 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

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

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

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

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

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 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