



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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SHELLIE HUGHES
Secretary

In the Matter of:

**Richard and Mamie T. Dairiki,
PETITIONERS**

vs.

**Washoe County Assessor,
RESPONDENT**

Case No. 23-188

NOTICE OF DECISION

Appearances

Rolando West appeared on behalf of Richard and Mamie T. Dairiki (Taxpayers).

Steve Clemment appeared on behalf of the Washoe County Assessor (Assessor).

Summary

The matter of Taxpayer's petition for review of real property valuation for the 2023-2024 secured tax roll within Washoe County, Nevada, came before the State Board of Equalization (Board) for hearing on September 28, 2023, in Carson City, Nevada and via Zoom.

On or about January 17, 2023, Taxpayer filed a direct appeal with the Board. The subject property is commercial real property. Pursuant to NAC 361.7014, the Department recommended that this matter be dismissed as it was untimely filed because it had not been appealed to the Washoe County Board of Equalization as required by law.

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. 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.
3. Taxpayer has the burden of proof pursuant to NAC 361.745.
4. On or about January 17, 2023, Taxpayer filed a direct appeal with the Board for commercial property valuation placed on the 2023-24 secured tax roll.
5. Taxpayer indicated on the Form 5101SBE that they were appealing from a decision of the County Board of Equalization. However, Taxpayer never filed an appeal with the Washoe County Board of Equalization as required under NRS 361.360 and NRS 361.400.
6. 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

1. The Board has authority to determine whether it has jurisdiction to hear a matter.
2. Given the facts and circumstances present in this case, the Board does not have jurisdiction over this appeal since this matter was not appealed to the Washoe County Board of Equalization before filing an appeal to the Board as required by NRS 361.360 and 361.400.
3. Taxpayer did not present any evidence to the Board that circumstances beyond its control prevented it from filing an appeal with the Washoe County Board of Equalization.
4. 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 by unanimous vote not to take jurisdiction over the appeal. The Petition is denied.

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



Shellie Hughes, Secretary