



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES  
*Secretary*

In the Matter of:

TIM AND VICTORIA PAULEY,

Petitioners

vs.

WHITE PINE COUNTY ASSESSOR,

Respondent

Case No. 23-130

**NOTICE OF DECISION**

***Appearances***

Tim and Victoria Pauley and Leah Brown appeared on behalf of Taxpayers (Taxpayers).

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

***Summary***

The matter of Taxpayers' Petition for Review of the valuation of real and personal property (Property) on the 2023-24 Secured and Unsecured Tax Rolls in White Pine County, Nevada, came before the State Board of Equalization (Board) for hearing on October 6, 2023 and October 23, 2023, after due notice to Taxpayers and Assessor.

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. Taxpayers 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 Open Meeting Law. NRS 241.020.

3. The Taxpayers have the burden of proof pursuant to NAC 361.741.
4. Taxpayers argued that there were discrepancies in the assessment such as the nature of the outbuildings, the comparable properties used by the Assessor and also the valuation of personal property.
5. The Assessor indicated he was unable to properly inspect the property because of disputes with the Taxpayers. The Assessor also noted that the Taxpayers were mailed personal property declarations, but they failed to return the forms. The Assessor noted that under NRS 361.345, failing to report personal property as per NRS 361.265 means that no reduction for personal property valuation can be made by the County Board. The Board agreed the personal property could not be reduced as a matter of law.
6. At the October 6, 2023, meeting, the Assessor indicated that he would be willing to inspect the property with the consent of the Taxpayers and provide an updated assessment at the October 23, 2023, meeting. At the October 23, 2023, meeting, the Assessor provided an updated assessment.
7. New evidence was submitted by both the Taxpayers and the Assessor at the October 23, 2023, meeting. The Board unanimously voted to allow the evidence since the Board had requested the information be provided at the October 6, 2023, meeting.
8. Taxpayers disputed some of the findings made by the Assessor, including the comparable sales of other properties used and the inclusion of the 936 square foot unfinished attic as part of the living space.
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. Taxpayers and the Assessor are subject to the jurisdiction of the Board.
11. The Board has the authority to determine the taxable value of personal property in the State of Nevada.
12. The Board determined that the Assessor's comparable sales of other properties were appropriate.
13. Based on the evidence presented, the Board also determined that \$40 per square foot for the 936 square foot unfinished attic should be deducted from the overall valuation. The Board determined that \$40 per square foot is what it would cost Taxpayers to make the space livable. This determination reduced the overall taxable value of the Real Property to \$652,272.00.
14. 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 Board grants Taxpayers' Petition in part and reduces the taxable value of the real property to \$652,272.00.

BY THE STATE BOARD OF EQUALIZATION THIS 7 DAY OF February, 2024.

  
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Shellie Hughes, Secretary