



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,)	Case No. 24-153
)	
Petitioner)	
)	
vs.)	
)	
LYON COUNTY ASSESSOR,)	
)	
Respondent)	
_____)	

NOTICE OF DECISION

Appearances

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

Kelly Wilson and Erin Singley appeared on behalf of the Respondent, Lyon County Assessor (Assessor).

Summary

The matter of the Taxpayer’s petition for review of the valuation of real property on the 2024-25 secured tax roll within Lyon County, Nevada, came before the State Board of Equalization (State Board) for hearing on June 24, 2024, and again on September 9, 2024. At issue was the valuation of the property, whether the Taxpayer failed to provide property access to the County Assessor, and whether the State Board lacked jurisdiction over appeals from prior years.

FINDINGS OF FACT

1. The State Board is an administrative body created pursuant to NRS 361.375.
2. The parties hereto were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
3. The Taxpayer has the burden of proof under NAC 361.741.
4. The Taxpayer appealed her veteran tax exemptions for tax years 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25. The Taxpayer failed to provide the Assessor with her DD214 until February of 2024.

5. The Assessor established the taxable value of the property at \$584,134.
6. The Taxpayer stated her property should be valued at \$340,000, a reduction of \$244,134 from the taxable value established by the Assessor.
7. The Taxpayer asserted that one of the main justifications for her valuation was the poor condition of her property due to deferred maintenance.
8. During the June 24, 2024, hearing, the Assessor stated that the Taxpayer had denied them access to the premises to conduct an inspection and therefore was unable to ascertain the condition of the property and verify the Taxpayer's claims of deferred maintenance.
9. Evidence was presented to the State Board that the Assessor had attempted on multiple occasions to obtain access to the premises before the assessment was made and that said requests were denied.
10. The State Board then continued the matter to the next hearing date so the Assessor would have an opportunity to inspect the property. The Assessor and Taxpayer agreed to schedule an inspection.
11. During the September 9, 2024, hearing on this matter, the State Board heard more evidence that the Assessor was yet again denied access to the premises. The denial of access took place even after multiple queries from the Assessor to the Taxpayer which had included attempts via telephone, e-mail and registered mail to the address on file with the Assessor's office.
12. The State Board found the Assessor's evidence to be reasonable and credible.
13. The State Board found Taxpayer's explanations regarding why access could not be granted to conduct the inspection to be less than credible.
14. The State Board determined that the Taxpayer had willfully denied access to Assessor under NRS 361.360(4)(b) without good cause.
15. 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 Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
2. The State Board has the authority to determine the taxable value of property in the State of Nevada.
3. The State Board determined that it lacked jurisdiction to hear the Taxpayer's appeals regarding her veteran's exemption for tax years 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 because she had not appealed the denial of her exemption until the 2024-25 tax year. In addition, the Assessor had granted the Taxpayer her exemption for the current tax year and made adjustments for prior years, so the matter became moot.
4. Under NRS 361.360(4)(b), the State Board of Equalization may not reduce the assessment of the county assessor, if the taxpayer has, without good cause, refused entry to the assessor for the purpose of conducting a physical examination authorized by NRS

361.260.

5. The State Board determined that the Taxpayer denied access to the Assessor to conduct a physical examination of the property without good cause.
6. The State Board lacks the legal authority under NRS 361.360 to reduce the assessed value of the property.
7. 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 submitted during these proceedings, the State Board denied the Taxpayer's appeal and upheld the Assessor's taxable value of \$584,134.

BY THE STATE BOARD OF EQUALIZATION THIS 31 DAY OF January, 2025.



Shellie Hughes, Secretary