



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Joe Lombardo
Governor

Shellie Hughes
Secretary

In the Matter of

Tim & Victoria Pauley,

PETITIONER

vs.

White Pine County Assessor,

RESPONDENT

Case No. 24-154

NOTICE OF DECISION

Appearances

Tim & Victoria Pauley appeared on behalf of the Taxpayers (Taxpayers).

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

Summary

The matter of the Taxpayers' petition for review of the valuation of real property on the 2024-2025 secured roll within White Pine County, Nevada, came before the State Board of Equalization (Board) for hearing on June 24, 2024, after due notice to the 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 at NRS 241.020.
3. The Taxpayers have the burden of proof pursuant to NAC 361.741.

4. Taxpayers argued that the full cash value of their home exceeded the computed value on the basis that the assessed value of the home is allegedly higher than larger unfinished homes in the county and no improvements had been made to the property since the 2023-2024 tax year, where the assessed value of the buildings, personal property and land was set by the Board at \$652,272.
5. In the 2024-2025 tax year, the Taxpayers' taxable value was set at a total of \$750,726 using the cost approach to valuation which includes the following components:
 - a. \$69,243 for the land;
 - b. \$610,189 for the improvements, including the home; and
 - c. \$71,294 for the taxpayers' personal property.
6. The Taxpayers did not appeal the value of the personal property or the land.
7. The Assessor testified that the Taxpayers' property increased in value 14% based on the use of the Marshal and Swift Manual as well as the Nevada Rural Manual, which has been approved for use by the Nevada Tax Commission. The Assessor provided testimony that the 14% increase was relatively consistent statewide.
8. The White Pine County Board of Equalization determined that instead of 11 plumbing fixtures, there were 8 and as a result, reduced the overall assessed value by \$6,464. No other adjustment was made to the assessed value by the White Pine County Board of Equalization.
9. The Taxpayers testified that their residence was valued at between \$450,000 and \$470,000 and that the value of the home and land if put it on the market would be between \$450,000 and \$500,000. This excludes the personal property valued at \$71,294 that was not appealed.
10. The Taxpayers' residence was still being assessed at the 80% completion rate as set by the Board last year.
11. The Board determined that based on the taxpayers' testimony, the total taxable value of the property, including the land, personal property and improvements, should be set at \$470,000 total.
12. 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

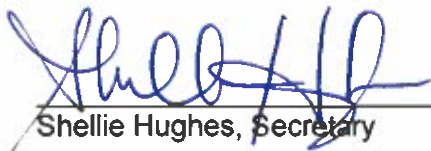
13. Taxpayers and the Assessor are subject to the jurisdiction of the Board.
14. The Board has the authority to determine the taxable value of property in the State of Nevada.
15. The Board found that the Assessor failed to provide comparable sales to determine if the taxable value exceeded its full cash value.

16. Based on the evidence presented, the Board determined that the total taxable value of the property, including personal property, land and improvements, should be set at \$470,000 based on the testimony of value provided by the Taxpayers.
17. 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 granted the Taxpayers' petition and reduced the taxable value of the land, personal property, and improvements down to \$470,000.

BY THE STATE BOARD OF EQUALIZATION THIS 21st DAY OF August, 2024.



Shellie Hughes, Secretary