



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

Joe Lombardo  
*Governor*

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Shellie Hughes  
*Secretary*

In the Matter of	)	
	)	Case No. 25-109
ESLY CARMONA IRREVOCABLE TRUST.,	)	
PETITIONER	)	
	)	
vs.	)	
	)	
LYON COUNTY ASSESSOR,	)	
RESPONDENT	)	

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**NOTICE OF DECISION**

The matter of Taxpayer's petition for review of secured property valuation for the Secured Tax Roll within Lyon County, Nevada, came before the State Board of Equalization ("State Board") for hearing in Clark County, Nevada, on September 29, 2025, and September 30, 2025, after due notice to Taxpayer and Assessor.

On or about February 18, 2025, Taxpayer filed a direct appeal with the State Board. The subject property is residential property. Pursuant to NAC 361.7014, the Department recommended that this matter for tax years 2022-2023, 2023-2024, and 2024-2025 be dismissed as it was untimely filed.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

**FINDINGS OF FACT**

- 1) The State 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 State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- 3) Taxpayer has the burden of proof pursuant to NAC 361.741.

- 4) The State Board agendaized the matters concerning tax years 2022-2023, 2023-2024, and 2024-2025 under Section E of the Agenda during the administrative hearing. Those matters were heard on September 29, 2025.
- 5) Under Section E of the Agenda, the State Board reviewed whether they had jurisdiction over the matters. Taxpayer previously disputed and appealed the property on the tax bill with the Assessor's office for tax years 2022-2023, 2023-2024, and 2024-2025.
- 6) The State Board finds that the Taxpayer already received a final decision for those prior tax years.
- 7) The State Board agendaized the matters concerning the 2025-2026 tax year under Section J of the Agenda during the administrative hearing. That matter was heard on September 30, 2025.
- 8) Taxpayer did not appear to address the 2025-2026 tax year under Section J of the Agenda.
- 9) For the matters heard under Section J of the Agenda on September 30, 2025, the Taxpayer failed to appear. Pursuant to NAC 361.708, the State Board has the option to proceed with the hearing, dismiss the hearing with or without prejudice, or recess the hearing to enable the party to attend.
- 10) The State Board moved to dismiss the matter with prejudice. The motion passed.
- 11) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

### **CONCLUSIONS OF LAW**

- 1) The State Board has authority to determine whether it has jurisdiction to hear a matter.
- 2) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 3) The matters heard under Section E of the Agenda on September 29, 2025, the State Board does not have jurisdiction over a property tax appeal for the Secured Tax Roll for the tax years 2022-2023, 2023-2024, and 2024-2025.
- 4) Taxpayer did not present evidence to the State Board that circumstances beyond its control prevented it from filing timely or that there is a reason to review previously reviewed and decided tax years.
- 5) For the matters heard under Section J of the Agenda on September 30, 2025, the Taxpayer failed to appear. Pursuant to NAC 361.708, the State Board moved to dismiss the matter with prejudice.
- 6) 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 State Board unanimously decided not to take jurisdiction over the appeal. The Petition for the 2022-2023, 2023-2024, and 2024-2025 tax years are dismissed. The Petition for the 2025-2026 tax year was also dismissed with prejudice for Taxpayer's failure to appear.

BY THE STATE BOARD OF EQUALIZATION this 26 day of November, 2025.

A handwritten signature in blue ink, appearing to read "Shellie Hughes", is written over a horizontal line.

Shellie Hughes, Secretary