



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

Joe Lombardo  
*Governor*

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Shellie Hughes  
*Secretary*

In the Matter of )  
FREITAG, GARY ALLEN; BROWN, DAWN ) Case No. 25-115  
IONE, )  
PETITIONER )  
vs. )  
WHITE PINE COUNTY ASSESSOR, )  
RESPONDENT )  
\_\_\_\_\_ )

**AMENDED NOTICE OF DECISION**

***Appearances***

Dawn Brown appearing as the Petitioner (“Taxpayer”).

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

***Summary***

This appeal of the Taxpayer’s Petition for Review of residential property valuations for the 2025-2026 Tax Roll came before the State Board of Equalization (“State Board”) for hearing on September 30, 2025, after an appeal in front of the White Pine County Board of Equalization (“County Board”).

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, 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) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

- 3) The Taxpayer and the 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.
- 4) The subject property is residential property located in White Pine County, Nevada.
- 5) 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 Taxpayer timely filed a notice of appeal.
- 2) Taxpayer and Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The State Board moved to remove \$4,703 from the assessed value on the petitioner's behalf. The motion passed.
- 5) 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 determined the assessed value of the property shall be reduced by \$4,703.

BY THE STATE BOARD OF EQUALIZATION this 9 day of December, 2025.

  
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Shellie Hughes, Secretary