



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

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Shellie Hughes
Secretary

In the Matter of)	
FERRONI, ENRICO LEE & NANCY A TRS,)	Case No. 25-142
PETITIONER)	
vs.)	
LYON COUNTY ASSESSOR,)	
RESPONDENT)	
_____)	

NOTICE OF DECISION

Appearances

Enrico Ferroni and Nancy Ferroni appeared as the Petitioner and on behalf of Ferroni, Enrico Lee & Nancy A Trs ("Taxpayer").

Eric Owwing and Kelly Wilson appeared on behalf of the Lyon County Assessor's Office ("Assessor").

Summary

This appeal of the Taxpayer's Petition for Review of residential property valuations for the 2024-2025 Tax Roll came before the State Board of Equalization ("State Board") for hearing on September 30, 2025, after an appeal in front of the Lyon 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 Lyon County, Nevada.
- 5) New evidence was submitted and denied upon the State Boards motion.
- 6) The County Board issued a decision regarding these tax years in January 2024. Taxpayer did not file an appeal until January 2025.
- 6) 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) Taxpayer and Assessor are subject to the jurisdiction of the State Board.
- 2) The State Board has the authority to determine the taxable values in the State.
- 3) The State Board does not have jurisdiction over a property tax appeal for the Secured Tax Roll for the tax years 2024-2025 because it is untimely filed.
- 4) Taxpayer did not present evidence to the 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) The Board moved to dismiss the matter for lack of jurisdiction. 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 dismissed this matter.

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



Shellie Hughes, Secretary