



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

3850 Arrowhead Drive
Carson City, Nevada 89706
Telephone (775) 684-2160

Shellie Hughes
Secretary

In the Matter of	)	
	)	Case No. 25-148
CHACHAS, JAMES C,	)	
PETITIONER	)	
	)	
vs.	)	
	)	
WHITE PINE COUNTY ASSESSOR,	)	
RESPONDENT	)	

NOTICE OF DECISION

The matter of Taxpayer's petition for review of property valuation for the 2024-2025 Unsecured Tax Roll within White Pine County, Nevada, came before the State Board of Equalization ("State Board") for hearing in Clark County, Nevada, on September 30, 2025, after due notice to Taxpayer and Assessor.

On or about March 10, 2025, Taxpayer filed an appeal with the Board after a decision was issued by the White Pine County Board of Equalization ("County Board"). The subject property is vacant property.

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) 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.
- 5) The State Board moved to dismiss the matter with prejudice. The motion passed.
- 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) The Board has authority to determine whether it has jurisdiction to hear a matter.
- 2) 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.
- 3) Due to the Taxpayer's failure to appear, the State Board moved to dismiss this matter with prejudice.
- 4) 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 dismissed this matter with prejudice pursuant to NAC 361.708.

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



Shellie Hughes, Secretary