



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	)	
FERRONI, ENRICO LEE & NANCY A TRS,	)	Case No. 25-110
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 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 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) 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 uphold the Assessor's valuation. 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 upheld the Assessor's valuation.

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



Shellie Hughes, Secretary