

IN THE SUPREME COURT OF THE STATE OF NEVADA

LESLIE P. BARTA,
Appellant

vs.

THE STATE OF NEVADA, STATE
BOARD OF EQUALIZATION, COUNTY
OF WASHOE,
Respondents.

No. 37523

FILED

MAR 08 2005

JANETTE M. BLOOM
CLERK OF SUPREME COURT
BY *J. Richards*
CHIEF DEPUTY CLERK

ORDER OF AFFIRMANCE

This is a proper person appeal from a district court order that denied appellant's petition for judicial review of a decision by the State Board of Equalization. Second Judicial District Court, Washoe County; Steven R. Kosach, Judge.


On an appeal from a district court order denying relief from a property tax valuation, we must determine whether the taxpayer provided the State Board with clear and satisfactory evidence that the valuation was unjust and inequitable.¹ A valuation is unjust and inequitable if (1) it "was so excessive as to create an implication of fraud and bad faith"; or (2) the State Board "applied a fundamentally wrong principle[] or refused to exercise its best judgment."² Determinations of the State Board are presumed valid.³


¹NRS 361.420(5); 361.430.

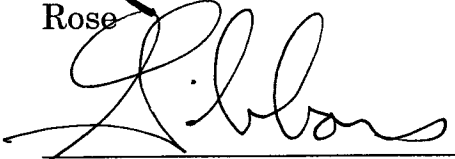
²Imperial Palace v. State, Dep't Taxation, 108 Nev. 1060, 1066, 843 P.2d 813, 817 (1992).

³Id.

We have reviewed the briefs and the record in this matter, and we conclude that appellant failed to show that the challenged assessments were unjust and inequitable. Accordingly, we affirm the district court's order.⁴


_____, C.J.
Becker


_____, J.
Rose


_____, J.
Gibbons

cc: Hon. Steven R. Kosach, District Judge
Attorney General Brian Sandoval/Carson City
Washoe County District Attorney Richard A. Gammick
Leslie P. Barta
Washoe District Court Clerk

⁴Although appellant was initially granted leave to file only briefs in proper person, see NRAP 46(b), we have considered the other proper person documents received from appellant. The relief requested therein is denied.