

IN THE SUPREME COURT OF THE STATE OF NEVADA

VILLAGE LEAGUE TO SAVE INCLINE
ASSETS, INC., ON BEHALF OF
RESIDENTIAL PROPERTY
TAXPAYERS AT INCLINE
VILLAGE/CRYSTAL BAY, NEVADA;
DEAN R. INGEMANSON, TRUSTEE OF
THE LARRY D. & MARYANNE B.
INGEMANSON TRUST; DEAN R.
INGEMANSON, INDIVIDUALLY AND
AS TRUSTEE OF THE DEAN R.
INGEMANSON TRUST; J. ROBERT
ANDERSON; LES BARTA; KATHY
NELSON, INDIVIDUALLY AND AS
TRUSTEE OF THE KATHY NELSON
TRUST; ANDREW WHYMAN; ELLEN
BAKST; JANE BARNHART; CAROL
BUCK; DANIEL SCHWARTZ; LARRY
WATKINS; DON WILSON; PATRICIA
WILSON; AND AGNIESZKA WINKLER,
Appellants,
vs.
THE STATE OF NEVADA, BOARD OF
EQUALIZATION; WASHOE COUNTY;
WASHOE COUNTY ASSESSOR; AND
WASHOE COUNTY TREASURER,
Respondents.

No. 73835

FILED

NOV 19 2018

ELIZABETH A. BERGMAN
CLERK OF SUPREME COURT
BY  DEPUTY CLERK

ORDER DISMISSING APPEAL

This is an appeal from a district court order granting appellants' petition for judicial review, vacating the equalization order of the State Board of Equalization, and remanding to the State Board of Equalization for further proceedings pursuant to NRS 361.395, as directed by this court in *Village League to Save Incline Assets v. State, Bd. of Equalization*, 133 Nev., Adv. Op. 1, 388 P.3d 218 (2017). Second Judicial District Court, Washoe County; Patrick Flanagan, Judge.

Because it appeared the district court had granted the relief appellants had originally sought, this court entered an order directing appellant to show cause why the appeal should not be dismissed for lack of jurisdiction because they were not aggrieved parties. See *Valley Bank of Nev. v. Ginsburg*, 110 Nev. 440, 874 P.2d 729 (1994) (defining an aggrieved party).

Appellants and respondent Washoe County have responded to our order. Appellants contend they are aggrieved because the district court remanded the matter to the State Board of Equalization for further proceedings, rather than conducting those proceedings itself. Washoe County counters that this court has already rejected the argument that the district court failed to comply with this court's remand by denying appellants' writ petition making the same challenge in *Village League to Save Incline Assets, Inc. vs. Dist. Ct.*, Docket No. 73573 (Order Denying Petition, August 25, 2017). We note further, that appellants specifically requested in their original petition for judicial review that the district court "review, reverse and set aside the February 8, 2013 decision of the State Board of Equalization and remand this matter to the SBOE with instructions for the lawful determination of petitioners' equalization

grievances." This is what the district court did. We conclude that appellants are not aggrieved parties, and we

ORDER this appeal DISMISSED.

Cherry, J.
Cherry

Parraguirre, J.
Parraguirre

Stiglich, J.
Stiglich

cc: Hon. Patrick Flanagan, District Judge
Dyer Lawrence, LLP
Snell & Wilmer, LLP/Reno
Attorney General/Carson City
Washoe County District Attorney
Washoe County District Attorney/Civil Division
Attorney General/Las Vegas
Washoe District Court Clerk