

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 CHRISTOPHER G. NIELSEN Secretary

In the Matter of)
)
Roger Anderson)
APN: 162-05-714-010	j
Clark County, Nevada	í
PETITIONER	Ś
) Case No. 12-116
Michele Shafe)
Clark County Assessor	Ś
RESPONDENT	΄
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Appeal of the Decision of the	í
하는 그릇들에 독일하는 10년 전에 있는 그렇게 되었다. 그렇게 얼굴하는 사람들이 있다면 사람들이 보다	΄,
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CLARK COUNTY BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Roger Anderson appeared on behalf of himself (Taxpayer).

Jeffrey Bonesteel appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2012-13 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on August 29, 2012 after due notice to the Taxpayer and the Assessor.

The Assessor offered new evidence consisting of additional information on a sold property that was a listing at the time of the County Board hearing. The Taxpayer offered new evidence consisting of pictures of the same property. The State Board admitted the new evidence into the record. See Tr., 8-29-12 p. 127, I. 24 through p. 128, I. 9; p. 130, II. 14-19; NAC 361.739.

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 consists of a 3,720 square foot, two-story, single-family residence built in 1994, with a 1,524 square foot garage and casita; and located on a .51 acre lot on Realeza Court in Las Vegas, Clark County, Nevada. See Tr., 8-29-12, p. 124, I. 23 through p. 125, I. 3; Record, SBE pages 38-39; 46.
- 5) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to reduce the total taxable value of \$464,800 to \$360,000 for the 2012-2013 secured roll. See Record, SBE pages 13; 49.
- The State Board made no motion to affirm or deny the decision of the County Board. Relief to the appellant was neither granted nor denied. As a result, the decision of the County Board was not overturned. See Adams-McGill Co. v. McKernan 51 Nev 336 (1929); Tr., 8-29-12, p. 145, I. 9 through p. 146, I. 20.
- 7) The assessed value as previously determined by the County Board is 35% of taxable value.
- 8) 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

- The Taxpayer timely filed a notice of appeal, and the State Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2012-2013 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) NRS 361.375(9) requires a majority of the State Board to determine any action. See Adams-McGill Co. V. McKernan, 151 Nev. 336 (1929).
- 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

The Petition of the Taxpayer is denied, based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 38 DAY OF NOVEMBER, 2012.

Christopher G. Nielsen, Secretary

CGN/ter