

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

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

In the Matter of)
)
Demetrio and Elisa Simon)
APN: 161-06-715-007)
Clark County, Nevada	ý
PETITIONER	ý
) Case No. 12-145
Michele Shafe)
Clark County Assessor	j
RESPONDENT	j
	j
Appeal of the Decision of the	í
CLARK COUNTY	·)
BOARD OF EQUALIZATION	ý

NOTICE OF DECISION

Appearances

No one appeared on behalf of Demetrio and Elisa Simon (Taxpayer).

Richard Stewart 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 June 13, 2012 after due notice to the Taxpayer and the Assessor.

At the hearing on June 13, 2012 the Assessor proposed to settle the matter and presented a stipulated agreement for approval by the State Board. See Tr. 6-13-12, p. 209, II-15. The State Board moved to approve the stipulated agreement proposed by the parties. See Tr., 6-13-12, p. 209, I. 23 through p. 210, I. 4.

DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable values proposed by the parties for the subject property, case number 12-145.

The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2012-2013 Secured Roll

Parcel Number 161-06-715-007	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$16,000	\$16,000	\$5,600	\$5,600
Improvements	\$110,300	\$82,000	\$38,605	\$28,700
TOTAL	\$126,300	\$98,000	\$44,205	\$34,300

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 <u>AA</u> DAY OF AUGUST, 2012.

Christopher G. Nielsen, Secretary

CGN/ter