



- 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 2,431 square foot, two-story single-family residence with a 1,440 square foot garage built in 1976 with extensive remodel work done in 2007 including a 910 square foot addition and a swimming pool added in 2009; and located on .86 acre lot on San Gabriel Avenue in Mission Hills subdivision, Henderson, Clark County, Nevada. See *Tr.*, 7-16-12, p. 346, ll. 11-18; *Record*, *SBE* pages 24-26; 50-51.
- 5) The Clark County Board of Equalization (County Board) reduced the total taxable value of \$239,446 to \$190,000 for the 2012-2013 secured roll. See *Record*, *SBE* pages 12 and 56.
- 6) The motion to affirm the decision of the County Board died for lack of a second. The State Board did not obtain a majority vote for a decision in the case; and 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* 151 Nev 336 (1929); *Tr.*, 7-16-12, p. 361, l. 14 through p. 362, l. 9.
- 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

- 1) The Assessor 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 2011-2012 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.

### RESULT

The Petition of the Assessor is neither granted nor denied and as a result the decision of the County Board stands, 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 result.

BY THE STATE BOARD OF EQUALIZATION THIS 28 DAY OF SEPTEMBER, 2012.

  
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 Christopher G. Nielsen, Secretary  
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