



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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In the Matter of

Doron Kermanian  
APN: 138-16-413-040  
PETITIONER

Michele Shafe  
Clark County Assessor  
RESPONDENT

Case No. 12-130

**NOTICE OF DECISION-REQUEST FOR RECONSIDERATION**

***Appearances***

No one appeared on behalf of Doron Kermanian (Taxpayer).

Rocky Steele and Gary Relyea appeared on behalf of the Clark County Assessor's Office (Assessor).

***Summary***

This case originally came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2012-2013 valuation of Taxpayer's real property established by the Assessor. The Notice of Appearance to determine whether the State Board would accept jurisdiction of the case was heard by the State Board on October 15, 2012 and continued to October 16, 2012 to allow the Petitioner the opportunity to review information presented by the Clark County Assessor. The Taxpayer's request for reconsideration was heard by the State Board on June 3, 2013 in Henderson, Nevada.

At the October, 2012 hearing, the State Board found the Clark County Board of Equalization had not accepted jurisdiction to hear the case because it was filed late. *See Tr., 10-16-12, p. 44, ll. 1-11; p. 45, l. 23 through p. 46, l. 4.* The State Board also found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the Taxpayer did not file timely to the County Board, and declined to accept jurisdiction of the case. *See Tr., 10-16-12, p. 48, l. 2 through p. 49, l. 2.* A decision letter was issued by the State Board on January 31<sup>st</sup>, 2013. The Taxpayer requested reconsideration of the case by e-mail dated October 19, 2012.

The State Board, having considered all evidence, documents and testimony pertaining to the Petition for Reconsideration 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.
- 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Tr., 6-3-13, p. 10, ll. 8-11; Record, SBE pages 39-40.*
- 4) The decision letter of the State Board notes the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the Taxpayer did not file timely to the County Board, and the County Board declined to accept jurisdiction of the case. *See Tr. 10-16-12, p. 48, l. 2 through p. 49, l. 2*
- 5) Taxpayer brought the reconsideration matter forward asserting the value of the property had drastically dropped without a commensurate drop in property taxes.
- 6) The State Board did not reconsider the matter. *See Tr. 6-3-13, p. 13, l. 22 through p. 14, l. 7.*
- 7) 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 Taxpayer timely filed a Petition for Reconsideration, and the State Board has jurisdiction to determine this matter pursuant to NAC 361.7475.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine if the above referenced matter should be reconsidered. The standard for review the State Board used was whether the State Board overlooked, misapplied, or failed to consider a statute, procedural rule, regulation, or decision directly controlling a dispositive issue in the case; or overlooked or misapprehended a material fact in the record. *NAC 361.7475; Tr., June 3, 2013, p. 11, l2 through p. 12, l. 21.* The State Board determined it would not reconsider the matter because it had not failed to consider a statute, procedural rule, regulation, or decision. *NAC 361.7475(1)(a). See also Stanfill v. State, 99 Nev. 499, 501 (1983).*
- 4) 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 Taxpayer's Petition for Reconsideration is denied based on the above Findings of Fact and Conclusions of Law.

BY THE STATE BOARD OF EQUALIZATION THIS 1 DAY OF AUGUST, 2013.

  
Christopher G. Nielsen, Secretary  
CGN/ter