



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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In the Matter of

Joseph R. and Margo L. Oldani
APN: 164-02-226-055
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 12-360A and 12-360B

NOTICE OF DECISION-REQUEST FOR RECONSIDERATION

Appearances

Joseph R. Oldani appeared on behalf of Joseph R and Margo L. Oldani (Taxpayer).

Gary Relyea and Jeff Payson 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 original appeal was heard by the State Board on July 16, 2012. The Taxpayer's request for reconsideration was heard by the State Board on September 16, 2013 in Las Vegas, Nevada.

The Taxpayer filed a motion to reconsider on October 8, 2012 and was timely filed.

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. *See Record, SBE pages 125.*
- 4) The subject property consists of a 2,058 square foot townhome built in 2011, and located on Newton Common Drive in the West Park Villas subdivision in Summerlin, Clark County, Nevada. *See Record, SBE pages 88, 89, 100.*
- 5) The decision letter of the State Board affirmed the decision of the County Board. *See Tr. 7-16-12, p. 178, ll. 5-25; Record, SBE page 114.*
- 6) Taxpayer brought the reconsideration matter forward stating that the main issue in this case is the equalization of taxes among properties as represented on SBE pages 110 and 111 in Case No. 12-360A and SBE pages 89 and 90 in Case No. 12-360B. *See Tr., 9-16-13, p. 50, l. 5 through p. 52, l. 9.* The Taxpayer asked for reconsideration based on the requirements of NRS 361.356 and case law, quoting *State Board of Equalization v. Bakst*, 148 P.3d 717. *See Tr., 9-16-13, p. 53, ll. 2-16.*
- 7) The State Board found it had not misinterpreted or misapplied any facts or statutes, and did not reconsider the matter. *See Tr., 9-16-18, p. 58, l. 23 through p. 59, l. 9.*
- 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 Taxpayer timely filed a Petition for Reconsideration, and the State Board has jurisdiction to determine this matter pursuant to NRS 233B.130(4).
- 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., 9-16-13, p. 43, l. 23 through p. 46, l. 1.* 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).*
- 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 27th DAY OF NOVEMBER, 2013.


Christopher G. Nielsen, Secretary
CGN/ter