



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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*Secretary*

In the Matter of )  
 )  
Goldstein Living Trust; Credit Shelter Trust )  
APN: 137-23-613-028 )  
Clark County, Nevada )  
PETITIONER )  
 ) Case No. 13-107  
Michele Shafe )  
Clark County Assessor )  
RESPONDENT )  
 )  
Appeal of the Decision of the )  
CLARK COUNTY )  
BOARD OF EQUALIZATION )

**REVISED NOTICE OF DECISION**

***Appearances***

Bonnie Goldstein appeared on behalf of Goldstein Living Trust and Credit Shelter Trust (Taxpayer).

Camille Montoya 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 2013-14 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Henderson, Nevada, on June 3, 2013 after due notice to the Taxpayer and the Assessor.

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 is a 2,934 square foot, one-story single family residence remodeled in 1999 and located on .19 acres on Hot Oak Ridge Street in Las Vegas, Clark County, Nevada. *See Record, SBE pages 15-16; 18-21; Tr., 6-3-13, p. 330, ll. 13-16.*
- 5) The Clark County Board of Equalization (County Board) ordered the taxable value for the land and improvements of \$530,400 plus common element of \$2,497 for a total taxable value of \$532,896 be upheld for the 2013-2014 secured roll. *See Record, SBE pages 11, 24; Tr., 6-3-13, p. 330, ll. 17-20.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the comparable sales indicated a reduction from \$181 per square foot to \$175 per square foot, based on the location of the subject on a through street rather than on a cul-de-sac. *See Tr., 6-3-13, p. 336, ll. 11-20.*
- 7) The State Board found the taxable value of the subject property should be reduced to \$515,000 plus the common element of \$2,497, for a total taxable value of \$517,497. *See Tr., 6-3-13, p. 336, l. 22 through p. 338, l. 7.*
- 8) The assessed value as adjusted by the State Board is 35% of taxable value.
- 9) 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 notice of appeal, and the State Board accepted jurisdiction to determine this matter. *NRS 361.360.*
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State. *NRS 361.395.*
- 4) The subject property is appraised, as adjusted, at the proper taxable value in accordance with *NRS 361.227.*
- 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 granted based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

### 2013-2014 Secured Roll

| Parcel Number  | Taxable Value                                     |                           | Assessed Value                                    |                           |
|----------------|---------------------------------------------------|---------------------------|---------------------------------------------------|---------------------------|
|                | Established by<br>County Board of<br>Equalization | Revised By<br>State Board | Established by<br>County Board of<br>Equalization | Revised by<br>State Board |
| Land           | \$252,651                                         | \$252,651                 | \$88,428                                          | \$88,428                  |
| Improvements   | \$277,749                                         | \$262,349                 | \$97,212                                          | \$91,822                  |
| Common Element | \$2,497                                           | \$2,497                   | \$874                                             | \$874                     |
| <b>TOTAL</b>   | <b>\$532,897</b>                                  | <b>\$517,497</b>          | <b>\$186,514</b>                                  | <b>\$181,124</b>          |

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 10<sup>th</sup> DAY OF OCTOBER, 2013.

Deane G. Contine for

Christopher G. Nielsen, Secretary  
CGN/ter