STATE OF NEVADA
STATE BOARD OF EQUALIZATION
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BRIAN SANDOVAL
Governor

CHRISTOPHER G. NIELSEN
Secretary

In the Matter of	)	
	)	
ETL Trust	)	
APN: 126-02-401-003	)	
Clark County, Nevada	)	
PETITIONER	)	
	)	**Case No. 13-129**
Michele Shafe	)	
Clark County Assessor	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the	)	
CLARK COUNTY	)	
BOARD OF EQUALIZATION	)	

NOTICE OF DECISION

Appearances

Edward Locke appeared on behalf of ETL Trust (Taxpayer).

Darrell Prawalsky 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 custom two-story single family residence containing 5,291 square feet, built in 2003, and located on 3.75 acres in the lower Kyle Canyon Road area in northwest Las Vegas, Clark County, Nevada. *See Record, SBE page 43; Tr. 6-3-13, p. 259, ll. 20-25.*

5) Upon recommendation of the Assessor to reduce the taxable value, the Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of $850,671 be reduced to $700,000 for the 2013-2014 secured roll. *See Record, SBE pages 8 and 45; Tr. 6-3-13, p. 260, ll. 1-3.*

6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the comparable sales used by the Assessor to be reasonable. In addition, the State Board found that the area was influenced by urban sales. *See Tr., 6-3-13, p. 281, l. 14 through p. 282, l. 17.*

7) The State Board affirmed the decision of the County Board. *See Tr., 6-3-13, p. 282, l. 25 through p. 283, l. 11.*

8) The assessed value as previously determined by the County 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 assessed value as previously determined by the County Board is 35% of taxable value as required by NRS 361.225.

5) The subject property is appraised at the proper taxable value in accordance with NRS 361.227.

6) 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 denied 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 decision.

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

Christopher G. Nielsen, Secretary
CGN/ter