



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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*Secretary*

In the Matter of	)	
	)	
Sportsman's Bait and Lounge	)	
APN: 161-28-517-176; 161-28-517-178	)	
Clark County, Nevada	)	
PETITIONER	)	
	)	Case No. 13-140
Michele Shafe	)	
Clark County Assessor	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the	)	
CLARK COUNTY	)	
BOARD OF EQUALIZATION	)	

**NOTICE OF DECISION**

***Appearances***

Erin Ben-Samochan appeared on behalf of Sportsman's Bait and Lounge (Taxpayer).

James Wulff 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 Las Vegas, Nevada, on July 8, 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 consists of two parcels. APN 161-28-517-176 consists of a 3,207 square foot bar and tavern known as Sportsman Bait and Lounge; and a 6,708 square foot convenience store and gas station located on .2 acres on Boulder Highway in Henderson, Clark County, Nevada. APN 161-28-517-178 is a contiguous parcel used for paved parking. See *Record, SBE pages 28-30; Tr., 7-8-13, p. 336, ll. 6-13.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$951,688 be upheld for the 2013-2014 secured roll. See *Record, SBE pages 8 and 36.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the enterprise experienced a loss in business and functional obsolescence of the convenience store both affected the property value. The State Board tested the taxable value using an actual net income from the prior year of \$76,524,000 and applying a capitalization rate of 10 percent. The indicated value is \$765,246 an amount which supports the taxable value of \$769,560 in the prior year. See *Tr., 7-8-13, p. 346, l. 6 through p. 348, l. 18.*
- 7) The State Board found the taxable value of the subject property should be reduced to \$769,560 based on characteristics of the subject property, keeping land at \$250,471. See *Tr., 7-8-13, p. 349, ll. 1-23.*
- 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.
- 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.
- 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

	Taxable Value		Assessed Value	
Parcel Number 161-28-517-176; 161-28-517-178	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$250,471	\$250,471	\$87,665	\$87,665
Improvements	\$701,217	\$519,089	\$245,426	\$181,681
<b>TOTAL</b>	<b>\$951,688</b>	<b>\$769,560</b>	<b>\$333,091</b>	<b>\$269,346</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 30 DAY OF AUGUST, 2013.

  
Christopher G. Nielsen, Secretary  
CGN/ter