

- 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Tr., 9-16-13, p. 180, ll. 19-23; Record, SBE page 63, Case No. 13-147 and SBE page 51 of Case No. 13-148.*
- 4) The subject property for case no. 13-147, APN 179-17-410-019, consists of a one-story, single family residence containing 650 square feet and built in 1942, located on .19 acres on Ocean Avenue in Henderson, Clark County, Nevada. *See Record, SBE pages 47; 49-51; Tr., 9-16-13, p. 181, l. 6 through p. 182, l. 1*
- 5) The subject property for case no. 13-148, APN 179-17-411-010 consists of a one-story, single family residence containing 1,330 square feet and built in 1960, located on .15 acres on Burton Street in Henderson, Clark County, Nevada. *See Record, SBE pages 42 and 44-46; Tr., 9-16-13, p. 182, ll. 9-25.*
- 6) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property in case 13-147 of \$27,580 be increased to \$35,000 for the 2013-2014 secured roll. *See Record, SBE pages 35 and 54.*
- 7) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property in case 13-148 of \$43,429 be increased to \$54,000 for the 2013-2014 secured roll. *See Record, SBE pages 30 and 48-49.*
- 8) Based on the Assessor's recommendation to restore equity in the area, the State Board reduced the taxable value for APN 179-17-410-019 in Case No. 13-147 from \$35,000 to \$27,580 and for APN 179-17-411-010 in Case No. 13-148 from \$54,000 to \$43,429. *See Tr., 9-16-13, p. 183, l. 17 through p. 184, l. 4.*
- 9) The assessed value as adjusted by the State Board is 35% of taxable value.
- 10) 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

Case No. 13-147

Parcel Number 179-17-410-019	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$13,500	\$13,500	\$4,725	\$4,725
Improvements	\$21,500	\$14,080	\$7,525	\$4,928
TOTAL	\$35,000	\$27,580	\$12,250	\$9,653

Case No. 13-148

Parcel Number 179-17-411-010	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$13,000	\$13,000	\$4,550	\$4,550
Improvements	\$41,000	\$30,429	\$14,350	\$10,650
TOTAL	\$54,000	\$43,429	\$18,900	\$15,200

BY THE STATE BOARD OF EQUALIZATION THIS 27th DAY OF NOVEMBER, 2013.


 Christopher G. Nielsen, Secretary
 CGN/ter