

- 2) 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 page 30.*
- 3) Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The appeal to the State Board was sent by facsimile transmission on March 10, 2013 and was timely filed.
- 4) Pursuant to NRS 361.340(11), every appeal to the county board must be filed not later than January 15th. The Taxpayer did not file a petition with the County Board until February 21, 2013 and was 36 days late. The County Board did not accept jurisdiction to hear the Taxpayer's appeal because it was filed late. *See Record, pages SBE pages 15, 19 and 25-26; Tr., 6-3-13, p. 52, l. 16 through p. 53, l. 20.*
- 5) The State Board found the County Board's decision to not take jurisdiction was supported by substantial evidence. *See Tr., 6-3-13, p. 54, ll. 7-12.*
- 6) The State Board affirmed the decision of the County Board. *See Tr., 6-3-13, p. 54, ll. 14-23.*
- 7) 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) Substantial evidence is defined as "what a reasonable mind might accept as adequate to support a conclusion." *Bing Construction Co., v. Department of Taxation, 109 Nev. 275, 278 (1993)*. Based on the State Board's finding that the County Board's decision to not take jurisdiction was supported by substantial evidence, and the Taxpayer did not overcome the burden to show the County Board's decision was not supported by substantial evidence, the State Board upheld the decision of the County Board. *See Record, SBE page 15.*
- 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 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