



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

CHRISTOPHER G.
NIELSEN
Secretary

In the Matter of)	
Joseph H. Turoler Trust and)	
1992 Green Field Trust)	
Marc Risan, Trustee)	
APN: 160-22-710-012)	
Clark County, Nevada)	
PETITIONER)	Case No. 13-159
)	
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Marc Risan appeared on behalf of the Joseph H. Turoler Trust and the 1992 Green Field Trust (Taxpayer).

Dan Moylan and Laurie Schneider 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 September 16, 2013 after due notice to the Taxpayer and the Assessor.

The Assessor offered new evidence consisting of analysis of comparable sales and maps. The Taxpayer objected to the admission of the new evidence. The State Board admitted the new evidence into the record. *See Tr., 9-16-13, p. 200, l.1 to p. 201, l.22; and NAC 361.739.*

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. *See Record, SBE page 32.*
- 4) The subject property consists of a one-story single family residence containing 3,788 square feet, built in 1996, located on .27 acres of lake front property on Grand Corniche Drive in Henderson, Clark County, Nevada. *See Record, SBE pages 5-8; Tr., 9-16-13, p. 199, ll. 2-7.*
- 5) The Clark City Board of Equalization (County Board) ordered the total taxable value for the subject property of \$980,394 be upheld for the 2013-2014 secured roll. *See Record, SBE pages 14 and 29; Tr. 9-16-13, p. 199, ll. 7-9.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the premium assigned to the land for the lake frontage location was not supported by market evidence. *See Tr., 9-16-13, p. 238, l. 4 through p. 239, l. 11.*
- 7) The State Board found the comparable sales supported a reduction of the land from \$315,000 to \$285,000 for the land value, and a reduction of the improvements from \$665,217 to \$585,000 for a total taxable value of \$870,000 without the common element. *See Tr., 9-16-13, p. 250, l. 14 through p. 251, l. 6.*
- 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

Parcel Number 160-22-710-012	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	\$315,000	\$285,000	\$110,250	\$99,750
Improvements	\$665,217	\$585,000	\$232,826	\$204,750
Common Element	\$177	\$177	\$62	\$62
TOTAL	\$980,394	\$870,177	\$343,138	\$304,562

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 27th DAY OF NOVEMBER, 2013.



Christopher G. Nielsen, Secretary
CGN/ter