



- 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 it attempted to contact the Taxpayer, however, the certified mail notice was never picked up by the Taxpayer. *See Tr., 7-8-13, p. 242, ll. 2-5; Record, SBE page 52.*
- 4) The subject property consists of 4.47 net acres of vacant land located on Twain west of Ft. Apache in Las Vegas, Clark County, Nevada. *See Record, SBE page 39 and 41; Tr., 7-8-13, p. 242, ll. 10-15.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$669,000 be upheld for the 2013-2014 secured roll. *See Record, SBE pages 8 and 48; Tr. 7-8-13, p. 242, ll. 14-17.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. *See Tr., 7-8-13, p. 243, ll. 12-13.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 7-8-13, p. 243, l. 14 through p. 244, l. 13.*
- 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.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *See Tr., 7-8-13, p. 243, ll. 12-13. Pittsburg Silver Peak Gold Mining Co. v. Tax Commission, 49 Nev. 46, 54-55. (1925).*
- 6) The subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2013-2014 tax year.
- 7) 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 30<sup>th</sup> DAY OF AUGUST, 2013.

A handwritten signature in black ink, appearing to read "C. Nielsen", written over a horizontal line.

Christopher G. Nielsen, Secretary  
CGN/ter