



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of

Lake Mead C-Store LLC
dba Get 'n Go Seven Hills
APN: 177-26-810-004
Clark County, Nevada
PETITIONER

)
)
) **Consolidated**
) **Case No. 13-175**
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)
)

Chet and Karla Cox Family, L.P.
dba Get 'n Go St. Rose
APN: 177-35-210-005
Clark County, Nevada
PETITIONER

)
) **Case No. 13-176**
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Michele Shafe
Clark County Assessor
RESPONDENT

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Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

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NOTICE OF DECISION

Appearances

Chet Cox appeared on behalf of Lake Mead C-Store LLC. dba Get 'n Go St. Rose, case no. 13-175, as well as Chet and Karla Cox Family, L.P. dba Get 'n Go St. Rose, case no. 13-176. (Taxpayers).

Michelle Hanrahan, Maryanne Weidner, and Scott Anderle 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 9, 2013 after due notice to the Taxpayer and the Assessor.

20. The State Board consolidated case numbers 13-175 and 13-176. See *Tr.*, 7-9-13, p. 72, *ll.* 10-

The Assessor offered new evidence consisting of information about comparable sales. The Taxpayer offered a comparison of improvement assessments of similarly situated properties. The State Board admitted the new evidence into the record. See *Tr.*, 7-9-13, p. 74, *ll.* 13-22; p. 84, *ll.* 9-19; 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.
- 4) The subject property, APN 177-26-810-004, Case No. 13-175, consists of a 3,320 square foot convenience store and gas station with a 1,048 square foot drive through car wash, known as the Get N Go Seven Hills, built in 2004 and located on .97 acres on St. Rose Parkway near the intersection of St. Rose Parkway and Seven Hills in Henderson, Clark County, Nevada. See *Tr.*, 7-9-13, p. 72, *l.* 23 through p. 73, *l.* 2 ; *Record*, SBE pages 21 and 31.
- 5) The subject property, APN 177-35-210-005, Case no. 13-176, consists of a 4,075 square foot convenience store and gas station with a 1,018 square foot drive through car wash, known as the Get N Go St Rose, built in 2009 and located on 1.28 acres on St. Rose Parkway east of Maryland Parkway in Henderson, Clark County, Nevada. See *Tr.*, 7-9-13, p. ; *Record*, SBE pages 21 and 31.
- 6) In case number 13-175, the Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$1,069,409 for the 2013-2014 secured roll. See *Record*, SBE pages 10 and 34.
- 7) In case number 13-176, the County Board accepted the Assessor's recommendation to uphold the total taxable value of \$1,328,446 for the 2013-2014 secured roll. See *Record*, SBE pages 10 and 34.
- 8) In case 13-175, the State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board further found the taxable value of each property did not exceed the full cash value. See *Tr.*, 7-9-13, p. 128, *l.* 5 through p. 129, *l.* 13. In case 13-176, the State board incorporated its discussion and findings from case 13-175 into its decision. See *Tr.*, 7-9-13, p. 130, *l.* 24 through p. 131, *l.* 3.
- 9) The State Board affirmed the decisions of the County Board. See *Tr.*, 7-9-13, p. 130, *ll.* 5-16; p. 131, *ll.* 4-16.

- 10) The assessed values as previously determined by the County Board are 35% of taxable value.
- 11) 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 in each case, 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) Each subject property is appraised at the proper taxable value in accordance with NRS 361.227.
- 5) The assessed values as previously determined by the County Board is 35% of taxable value.
- 6) 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 in Case No. 13-175 and 13-176 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 30th DAY OF AUGUST, 2013.



Christopher G. Nielsen, Secretary
CGN/ter