

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 in case number 13-184 consists of vacant land containing 6.42 acres located off Patrick east of the 215 Beltway in Las Vegas, Clark County, Nevada. The parcel is zoned RE with a planned land use of BDRP. The parcel is triangular in shape and the topography has been affected by a wash running through the parcel prior to the construction of the flood channel to the north. *See Record, SBE pages 16 and 18; Tr., 7-9-13, p. 15, ll. 7-10.*
- 5) The subject property in case number 13-185 consists of vacant land containing 4.73 net acres located off Patrick east of the 215 Beltway in Las Vegas, Clark County, Nevada. The parcel is zoned MD with a planned land use of BDRP. *See Record, SBE pages 16 and 18; Tr., 7-9-13, p. 15, ll. 16-19.*
- 6) The subject property in case number 13-186 consists of vacant land containing 4.73 net acres with frontage to the east of the 215 on Patrick in Las Vegas, Clark County, Nevada. The parcel is zoned MD with a planned land use of BDRP. *See Record, SBE pages 16 and 18; Tr., 7-9-13, p. 15, ll. 20-25.*
- 7) Based on the Assessor's recommendation, the Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property in case number 13-184 of \$690,048, or \$2.47 per square foot be upheld for the 2013-2014 secured roll. *See Record, SBE pages 10, 16, and 27; Tr. 7-9-13, p. 15, ll. 11-13.*
- 8) Based on the Assessor's recommendation, the Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property in case number 13-185 of \$721,137 or \$3.50 per square foot be upheld for the 2013-2014 secured roll. *See Record, SBE pages 10, 16, and 27; Tr. 7-9-13, p. 15, ll. 18-19.*
- 9) Based on the Assessor's recommendation, the Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property in case number 13-186 of \$811,280 or \$3.94 per square foot be upheld for the 2013-2014 secured roll. *See Record, SBE pages 10, 16, and 27; Tr. 7-9-13, p. 15, ll. 23-25.*
- 10) 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 found the Assessor had appropriately adjusted downward for the characteristics of the property. *See Tr., 7-9-13, p. 32, l. 25 through p. 34, l. 25.*
- 11) The State Board affirmed the decision of the County Board. *See Tr., 7-9-13, p. 35, ll. 2-14.*
- 12) The assessed value as previously determined by the County Board is 35% of taxable value.

- 13) 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 at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2013-2014 tax year.
- 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 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 30th DAY OF AUGUST, 2013.



Christopher G. Nielsen, Secretary
CGN/ter