



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	)	
	)	
Robert and Ann Lubin	)	
APN: 190-18-420-004	)	
Clark County, Nevada	)	
PETITIONER	)	
	)	Case No. 13-248
Michele Shafe	)	
Clark County Assessor	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the	)	
CLARK COUNTY	)	
BOARD OF EQUALIZATION	)	

**NOTICE OF DECISION**

***Appearances***

Robert Lubin appeared on behalf of Robert and Ann Lubin (Taxpayer).

David King 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 Henderson, Nevada, on June 3, 2013 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of the complete appraisal that was referenced in the original record. The State Board admitted the full appraisal into the record. *See Tr., 6-3-13, p. 297, ll. 4-17.*

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 is a one-story single family residence containing 2,638 square feet, built in 2007, and located on Black River Falls Drive in Sun City Anthem, Henderson, Clark County, Nevada. *See Record, SBE page 19; Tr., 6-3-13, p. 284, l. 25 through p. 285, l. 3.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$374,431 plus common element be upheld, pending verification and inspection of the property. Upon inspection, the value was determined to be \$371,794 for the 2013-2014 secured roll. *See Record, SBE pages 9 and 27-28; Tr. 6-3-13, p. 285, ll. 4-17.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. Based on the indicated value in the appraisal submitted by the Taxpayer, the State Board found the taxable value should be reduced. *See Tr., 6-3-13, p. 305, ll. 5-15.*
- 7) The State Board found the taxable value of the subject property should be reduced to \$350,000 including common element and land with the difference applied to the improvements. *See Tr., 6-3-13, p. 304, l. 18 through p. 305, l. 25.*
- 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	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	\$35,000	\$35,000	\$12,250	\$12,250
Improvements	\$334,083	\$312,289	\$116,929	\$109,301
Common Element	\$2,711	\$2,711	\$949	\$949
<b>TOTAL</b>	<b>\$371,794</b>	<b>\$350,000</b>	<b>\$130,128</b>	<b>\$122,500</b>

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