



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of

Ali Davari dba D2753, LLC
APN: 162-09-102-004
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 13-258

NOTICE OF DECISION

Appearances

Adam Seiders appeared on behalf of Ali Davari dba D2765, LLC (Taxpayer).

Scott Anderle, Leon Maj, and Mary Anne Weidner 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 Taxpayer offered new evidence consisting of an account summary. The State Board admitted the new evidence into the record. *See Tr., 9-16-13, p. 143, ll. 2-12; 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 54.*
- 4) The subject property consists of a two story building containing 22,899 square feet, built in 2003, operating as a gentleman's club known as the Treasures Nite Club, and located on Westwood Drive, along the east side of I-15 between Sahara Avenue and Desert Inn Road in the central Las Vegas valley, Clark County, Nevada. In addition, there is an adjacent parking lot. *See Record, SBE pages 9, 44-46; Tr., 9-16-13, p. 144, ll. 4-14.*
- 5) The Clark City Board of Equalization (County Board) ordered the total taxable value for the subject property of \$4,692,486 be upheld for the 2013-2014 secured roll. *See Record, SBE pages 14 and 52.*
- 6) 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 that the property has good exposure to traffic on I-15, and although access is not direct, the property is a well-known destination. The State Board found the Assessor's taxable value did not exceed full cash value. *See Tr., 9-16-13, p. 150, l. 7 through p. 152, l. 3.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 9-16-13, p. 152, l. 19 through p. 153, l. 11.*
- 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 State Board has the authority to determine the taxable values in the State.
- 4) The subject property is appraised at the property taxable value without further adjustment, 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 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 27th DAY OF NOVEMBER, 2013.



Christopher G. Nielsen, Secretary
CGN/ter