

- 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 condominium residence containing 500 square feet, built in 1985 and located on East University Avenue in Las Vegas, Clark County, Nevada. *See Record, SBE page 16; 18-21.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$26,760 be upheld for the 2013-2014 secured roll. *See Record, SBE pages 10 and 23.*
- 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., 6-4-13, p. 368, ll. 17-21.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 6-4-13, p. 368, l. 22 through p. 370, l. 24*
- 8) 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. *NRS 361.360.*
- 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. *NRS 361.395.*
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *See Tr., 6-4-13, p. 368, ll. 17-21. Pittsburg Silver Peak Gold Mining Co. v. Tax Commission, 49 Nev. 46, 54-55 (1925).*
- 6) The assessed value as previously determined by the County Board is 35% of taxable value as required by NRS 361.225.
- 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 1 DAY OF AUGUST, 2013.

Christopher G. Nielsen, Secretary
CGN/ter