



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of

Picerne Nevada State III
APN: 179-34-316-002, 179-34-316-003
Clark County, Nevada
PETITIONER

Case No. 13-299

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

NOTICE OF DECISION

Appearances

Jacque Zulka of Ryan, LLC appeared on behalf of 333 MSA Fremont II, LLC (Taxpayer).

Leon Maj and Gary Relyea 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 17, 2013 after due notice to the Taxpayer and the Assessor.

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 33.*
- 4) The subject property, APN 179-34-316-002, consists of a .96 vacant industrial parcel, and the subject property, APN 179-34-316-003, is a 22.09 vacant industrial parcel, both located at Nevada State/Wagonwheel and US 95. The parcels are adjacent to the Union Pacific Railroad Spur in Henderson, Clark County, Nevada. *See Record, SBE pages 21, 28-29; and SBE page 18, Record of CBE case 5854; Tr., 9-17-13, p. 96, l. 20 through p. 97, l. 3.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property, APN 179-34-316-002 of \$125,454 be upheld for the 2013-2014 secured roll. *See Record, SBE pages 12 and 31; Tr. 9-17-13, p.97, ll. 5-6.*
- 6) The County Board ordered the total taxable value for the subject property, APN 179-34-316-003, of \$2,886,720 be upheld for the 2013-2014 secured roll. *See Record, SBE page 5 of CBE case 5854, Tr. 9-17-13, p.97, ll. 5-6.*
- 7) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The sales presented by the Petitioner were not credible. In addition, the Assessor's taxable value was well-supported with market data. *See Tr., 9-17-13, p.105, l. 13 through p. 107, l. 8.*
- 8) The State Board affirmed the decision of the County Board. *See Tr., 9-17-13, p. 107, l. 12 through p. 108, l. 10.*
- 9) The assessed value as previously determined by the County Board is 35% of taxable value.
- 10) 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