



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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*Secretary*

In the Matter of	)	
	)	
Brad Ellis Trust, Brad Ellis Trustee	)	
APN: 191-01-812-034	)	
Clark County, Nevada	)	
PETITIONER	)	
	)	Case No. 14-108
Michele Shafe	)	
Clark County Assessor	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the	)	
CLARK COUNTY	)	
BOARD OF EQUALIZATION	)	

**NOTICE OF DECISION**

***Appearances***

Brad Ellis appeared on behalf of Brad Ellis Trust (Taxpayer).

Earlene Beard, Laurie Schneider, and Jeff Payson 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 2014-15 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on August 25, 2014 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *Record, SBE page 148, Receipt of Certified Mail.*
- 4) The subject property is a two-story single family residence containing 11,032 square feet, built in 2007, and located on .64 acres with view, located on Villa Rica Drive in Henderson, Clark County, Nevada. *See Record, SBE page 68, comparable sales analysis; and SBE pages 70-73, Maps; Tr., 8-25-14, p. 168, ll. 19-23.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$2,646,264 be reduced to \$1,550,000 plus common element for the 2014-2015 secured roll. *See Record, SBE pages 8, County Board decision letter; and SBE page 146, County Board minutes.*
- 6) The Taxpayer did not present sufficient evidence to support a value different from that established by the County Board. Based on the time elapsed since the Taxpayer's appraisal was performed, the lack of information about the cost to cure the condition of the property, and the market support provided by the Assessor, the State Board found the County Board's decision to set taxable value at \$1,550,000 including common element was supported. *See Tr., 8-25-14, p. 182, l.6 through p. 184, l. 10.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 8-25-14, p. 184, l. 3 through p. 185, l. 7.*
- 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.

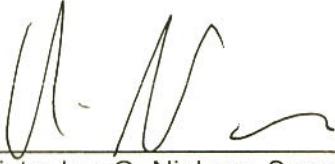
## CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter.
- 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 2014-2015 tax year. The assessed value is 35% of taxable value.
- 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 19<sup>th</sup> DAY OF NOVEMBER, 2014.

A handwritten signature in black ink, appearing to read 'C. Nielsen', written over a horizontal line.

Christopher G. Nielsen, Secretary  
CGN/ter