



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of

AYB Investments, LLC)
APN: 191-17-701-002, 191-17-701-004,)
191-17-701-005)
Clark County, Nevada)
PETITIONER)

Case No. 14-123

Michele Shafe)
Clark County Assessor)
RESPONDENT)

Appeal of the Decision of the)
CLARK COUNTY)
BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Allen Y. Benyamin appeared on behalf of AYB Investments, LLC (Taxpayer).

David Bichsel and Scott Anderle 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 July 28, 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. *Record, SBE page 53.*
- 4) The subject contains 3 parcels located on 6.2 acres on Roban Avenue and Gabriel Avenue in Clark County, Nevada. APN 191-17-701-002 is a two-story single family residence containing 2,354 square feet, built in 1976, and located on 2.0 acres on Roban Avenue in Clark County, Nevada. APN 191-17-701-004 contains 2.36 vacant acres located at 13375 Gabriel Street; and APN 191-17-701-005 contains 1.84 vacant acres located at 13395 Gabriel Street. *See Record, SBE pages 20-24; 32-35; Tr., 7-28-14, p. 207, l. 20 through p. 208, l. 4.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$625,557 be upheld for the 2014-2015 secured roll. *See Record, SBE pages 9 and 51.*
- 6) The Taxpayer asserted there were insufficient sales in the subject's neighborhood that would justify the increase in land value from the prior year. The Assessor responded that although the subject lies within the HCT corridor of South Las Vegas Boulevard, it is being treated as residential property. He further stated that the land sales used to support the indicated land value were the closest designated RNP sales to the subject.
- 7) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board, based on the Petitioner not carrying his burden of persuasion that the value established by the Assessor and confirmed by the County Board, was incorrect. *See Tr., 7-28-14, p. 210, l. 19 through p. 217, l. 9; p. 221, l. 3 through p. 222, l. 5.*
- 8) The State Board affirmed the decision of the County Board. *See Tr., 7-28-14, p. 222, ll. 7-19.*
- 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 proper taxable value as previously determined by the County Board in accordance with NRS 361.227 and NAC 361.118 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 20th DAY OF OCTOBER, 2014.

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

Christopher G. Nielsen, Secretary
CGN/ter