

- 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 385.*
- 4) The subject property is a one-story single family residence containing 2,334 square feet, built in 1997, and located on a golf course view lot of .16 acres on Button Willow Drive in Sun City Summerlin, Clark County, Nevada. *See Record, SBE page 196; 198-200; Tr., 7-28-14, p. 232, ll. 13-19.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$308,413 be upheld for the 2014-2015 secured roll. *See Record, SBE pages 10 and 383.*
- 6) The Taxpayer asserted no value was attributable to the subject because the home and garage do not meet local building code requirements; the subject is negatively affected by common interest community governance issues and rising homeowner assessments. *See Record, SBE pages 14-21; Tr. 7-28-14, p.233, l. 1through p.236, l. 11.* The Assessor responded with a discussion of comparable sales. In response to the State Board's question whether the deed restrictions reported by the Taxpayer have affected sales, the Assessor stated that he had heard nothing about it in the marketplace. *See Tr., 7-28-14, p. 241, ll. 1-19.*
- 7) 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 the market evidence does not reflect any negative value attributable to the deed restrictions and common interest community governance issues. *See Tr., 7-28-14, p. 241, ll. 1-19; p. 244, ll. 3-15.*
- 8) The State Board affirmed the decision of the County Board. *See Tr., 7-28-14, p.244, l. 17 through p. 245, l. 1.*
- 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 dark ink, appearing to read 'C. Nielsen', written over a horizontal line.

Christopher G. Nielsen, Secretary
CGN/ter