



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)	
)	
Summerlin Hospital Medical Center, LLC)	
APN: 137-25-613-005)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 14-156
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Scott Johnson appeared on behalf of Summerlin Hospital Medical Center, LLC (Taxpayer).

Leon Maj, Mary Anne Weidner, 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 July 29, 2014 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of information and comparison of total patient days. The State Board admitted the new evidence. *See Tr., 7-29-14, p.165, l.21 through p. 166, l. 9*

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 40.*
- 4) The subject property is the Summerlin Hospital Medical Center located on 31.41 acres at 657 North Town Center Drive, Las Vegas, Clark County, Nevada. *See Record, SBE pages 14; 35-36.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$143,845,160 be upheld for the 2014-2015 secured roll. *See Record, SBE pages 9 and 38.*
- 6) The State Board found the County Board provided an insufficient record to review and upon which to make a decision. *See Tr., 7-29-14, p. 180, l. 7 through p. 182, l. 4.*
- 7) The State Board remanded the case to the County Board to consider the appeal of the Taxpayer, and to develop an adequate record which shows the evidence and testimony on which the County Board relied to make its decision, including consideration of evidence supporting a land value and replacement cost new less depreciation and obsolescence, as applicable. *See Tr., 7-29-14, p. 187, l. 22 through p. 189, l. 3.*
- 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 State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n*, 84 Nev. 623, 629-630, 446 P.2d 981 (1968).
- 3) The State Board has the authority to remand a case to the county board of equalization if it determines the record of a case on appeal is inadequate because of an act or omission of the county assessor, district attorney, or county board of equalization. *See NRS 361.360(6).*
- 4) The State Board has the authority to direct the county board to develop an adequate record within 30 days after the remand. *See NRS 361.360(6).*
- 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.

ORDER

The Clark County Board of Equalization is instructed to hold a hearing to review the record of this matter and any supplemental evidence presented by the parties. Based on this review, the County Board is instructed to determine the taxable value of the subject property. The State Board further instructs the County Board to consider evidence supporting a land value, explain the cost approach used, and address the super-adequacy or other forms of obsolescence alleged by the Taxpayer.

The Clark County Board is further instructed to hold the hearing within 30 days of receipt of this Order and to supplement the record for State Board case number 14-156 no later than 15 days after the hearing is held with the County Board's findings of fact and conclusions of law.

BY THE STATE BOARD OF EQUALIZATION THIS 20th DAY OF OCTOBER, 2014.



Christopher G. Nielsen, Secretary
CGN/ter