



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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In the Matter of

Robert H. Schoff dba Schoff Robert H Family LLC  
APN: 140-08-201-012  
Clark County, Nevada  
PETITIONER

Michele Shafe  
Clark County Assessor  
RESPONDENT

Appeal of the Decision of the  
CLARK COUNTY  
BOARD OF EQUALIZATION

Case No. 14-160

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of Robert H. Schoff dba Schoff Robert H Family LLC (Taxpayer).

Rocky Steele 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 June 24, 2014 after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax year 2014-2015.<sup>1</sup> Although the appeal was filed timely to the State Board, the Taxpayer's agent did not file the agent authorization form with the County Board until February 5, 2014, which did not meet the 48 hour deadline required by NRS 361.362.<sup>2</sup> The County Board did not accept jurisdiction to hear the case.<sup>3</sup> The question before the

<sup>1</sup> See Record, page 1, Petition.

<sup>2</sup> See Record, SBE page 10 Petition to CBE dated 1-13-14 signed by rep only; and SBE page 14, signed by Taxpayer on 2-10-14), 9 and 31 (minutes).

<sup>3</sup> See Record, SBE page 9, CBE decision letter; and SBE page 31, CBE minutes.

State Board is whether the County Board had sufficient evidence before it to support its decision to not accept jurisdiction.

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.<sup>4</sup>
- 4) Pursuant to NRS 361.340(11), every appeal to the county board must be filed not later than January 15<sup>th</sup>. The tax agent filed with the Clark County Board of Equalization (County Board) an appeal dated January 13, 2014.<sup>5</sup> However, the agent authorization form was not filed until February 5, 2014.<sup>6</sup> The County Board did not accept jurisdiction to hear the Taxpayer's appeal because the agent authorization to sign the appeal was filed beyond the 48-hour filing period required by NRS 361.362.<sup>7</sup>
- 5) The State Board found the County Board decision was supported by a preponderance of evidence before it to support the decision it made. The State Board found the agent authorization form was filed late. The State Board found the County Board had not erred in its decision.<sup>8</sup>
- 6) The State Board affirmed the decision of the County Board.<sup>9</sup>
- 7) 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.

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<sup>4</sup> See Record, SBE page 33, Receipt of Certified Notice; Tr., 6-24-14, p. 18, l. 25 through p. 19, l. 2: 25 timely to the State Board, and I would like to make the Page 19 1 record that we properly noticed this taxpayer. You can 2 see that at Page 33 of the record.

<sup>5</sup> See Record, SBE page 12, Petition to CBE.

<sup>6</sup> See Record, SBE page 14, Agent Authorization.

<sup>7</sup> See Record, SBE page 9, CBE Decision Letter; and SBE page 31, CBE Minutes.

<sup>8</sup> See Tr., 6-24-14, p. 19, l. 23, through p. 21, l. 8: 23 MS. BUONCRISTIANI: Okay. So it is a 24 preponderance of the evidence matter that I stated in 25 Case Number 14-305. Page 20 1 CHAIRMAN MESERVY: So the State Board has 2 reviewed the file. I'll entertain any motion. 3 MR. HARPER: I'll make a motion in Case 14-160 4 that we uphold the County Board decision not to accept 5 jurisdiction because of an untimely filing. 6 CHAIRMAN MESERVY: Is there a second? 7 MR. JOHNSON: Second. 8 CHAIRMAN MESERVY: Any additional comment? 9 All in favor? 10 MR. HARPER: Aye. 11 MR. JOHNSON: Aye. 12 MR. STEELE: I'm sorry, not to interrupt: The 13 issue actually wasn't timely. It had to do with the 14 inappropriate letter of authorization and the signatory. 15 CHAIRMAN MESERVY: Would you like to change that 16 motion? 17 MR. HARPER: I'll revise my motion. I 18 apologize. I misread Section E. 19 In Case 14-160, I make the motion that we not 20 accept jurisdiction and uphold the County Board's 21 decision not to accept jurisdiction because of an 22 incorrect filing of the authorized-agent form. 23 CHAIRMAN MESERVY: Second? 24 MR. JOHNSON: I will second that. 25 CHAIRMAN MESERVY: Any other comments? Page 21 1 MR. JOHNSON: Thank you for clearing that up. 2 MR. HARPER: Yes. 3 CHAIRMAN MESERVY: Okay. All in favor? 4 MR. JOHNSON: Aye. 5 MR. HARPER: Aye. 6 CHAIRMAN MESERVY: Any opposed? 7 (No response.) 8 CHAIRMAN MESERVY: So it's unanimous.

<sup>9</sup> Ibid.



## 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 Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) A preponderance of the evidence is defined as whether "the fact sought to be proved is more probable than not." *Kent K. v. Bobby M.*, 110 P.3d 1013, 1018 (Ariz., 1995). Based on the State Board's finding that the County Board's decision to not take jurisdiction was supported by a preponderance of the evidence, and the Taxpayer did not overcome the burden to show the County Board's decision was not supported by a preponderance of the evidence, the State Board upheld the decision of the County Board.
- 5) NRS 361.362 states that at the time a person files an appeal pursuant to NRS 361.356, 361.357 or 361.360 on behalf of the owner of a property, the person shall provide to the county board of equalization or the State Board of Equalization, as appropriate, written authorization from the owner of the property that authorizes the person to file the appeal concerning the assessment that was made. If the person files the appeal in a timely manner without the written authorization required by this section, the person may provide that written authorization within 48 hours after the last day allowed for filing the appeal.
- 6) 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 30<sup>th</sup> DAY OF SEPTEMBER, 2014.



Christopher G. Nielsen, Secretary  
CGN/ter