



Pursuant to NAC 361.7014, the Secretary to the State Board examined the petitions of the Taxpayers in case number 14-166 and 14-167, and found the Taxpayers' appeals were for the tax year 2014-2015.<sup>2</sup> Although the appeal was filed timely to the State Board, the signer on behalf of Crestwood Suites, granting agent authorization to Easley McCaleb & Associates, Inc., and filed on 1-15-14 to the Clark County Board of Equalization (County Board) could not be substantiated as, or linked to, the owner Crestwood Suites Flamingo, LLC or Crestwood Suites Las Vegas Boulevard, LLC.<sup>3</sup> The County Board did not accept jurisdiction to hear the case because the lease document which shows the lessee is responsible for payment of the taxes was not provided until the day of the hearing, and thus the relationship between the authorized signatory and the owner of the property could not be verified within the timeframe required by NRS 361.362.<sup>4</sup>

The question before the State Board is whether the County Board had a preponderance of the evidence before it to support its decision to not accept jurisdiction.

### 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, Case No. 14-166, SBE page 53; and Case No. 14-167, SBE page 52.*
- 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 included with the appeal to the Clark County Board of Equalization (County Board), an agent authorization form dated January 15, 2014.<sup>5</sup> The County Board did not accept jurisdiction to hear the case because the signature of the person authorizing the agent could not be linked to Crestwood Suites, and thus the relationship between the authorized signatory for the Petition of appeal to the County Board and the owner of the property could not be verified within the timeframe required by NRS 361.362.<sup>6</sup>
- 5) The State Board made no change to the decision of the County Board because the motion to uphold the County Board failed due to lack of a majority vote.<sup>7</sup> Therefore, Taxpayer was granted no relief. *State v. McKernan, 51 Nev. 336 (1929).*
- 6) 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>2</sup> See *Record, Petition to the State Board, page 1 in each case.*

<sup>3</sup> See *Record, Case No. 14-166, SBE page 10, Case no. 14-167, SBE page, agent authorization form.*

<sup>4</sup> See *Record, Case No 14-166, SBE pages 12, Notice of Decision by County Board; and SBE page 45, Minutes of the County Board. See also Tr., 8-25-14, p.*

<sup>5</sup> See *Record, SBE page 15, Case No. 14-166, Petition to County Board*

<sup>6</sup> See *Tr., 8-25-14, p. 233, l. 6 through p. 238, l. 3.*

<sup>7</sup> See *Tr., 8-25-14, p. 249, l. 24 through p. 250, l. 12.*



## 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) 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).
- 4) 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.
- 5) NRS 361.375(9) requires a majority of the State Board to determine any action.
- 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 Petitions of the Taxpayers are 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.



Christopher G. Nielsen, Secretary  
CGN/ter