

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 CHRISTOPHER G. NIELSEN Secretary

in the	e Matter of)	
)	Consolidated
	Crestwood Suites Flamingo, LLC	Case No. 14-166
	APN: 163-13-416-105; 163-13-41-106	
)	
	Crestwood Suites Las Vegas Boulevard, LLC	Case No. 14-167
	APN: 177-04-410-001	
	Clark County, Nevada	
	PETITIONERS)	
)	
	Michele Shafe	
	Clark County Assessor	
	RESPONDENT	
	Appeal of the Decision of the	
	CLARK COUNTY	
	BOARD OF EQUALIZATION	

NOTICE OF DECISION

Appearances

Scott Loots of Easley, McCaleb and Associates, Inc. appeared on behalf of Crestwood Suites Flamingo, LLC and Crestwood Suites Las Vegas Boulevard, LLC (Taxpayer).

Rocky Steele and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayers' petitions 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 August 25, 2014 after due notice to the Taxpayers and the Assessor.

The Taxpayers offered new evidence consisting of an internet listing for Crestwood Suites; Owner's Opinion of Value using Direct Capitalization; and supporting documentation for each property. The State Board did not admit the new evidence into the record pending a determination regarding the Clark County Board of Equalization's decision to not accept jurisdiction.¹

See Tr., 8-25-14, p. 224, l. 10 through p.226, l. 2.

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 2014-2015.² 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.³ 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 361.362.⁴

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.
- 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 15th. The tax agent included with the appeal to the Clark County Board of Equalization (County Board), an agent authorization form dated January 15, 2014.⁵ 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 361.362.⁶
- 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. Therefore, Taxpayer was granted no relief. State v. McKernan, 51 Nev. 336 (1929).
- 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.

² See Record, Petition to the State Board, page 1 in each case.

³ See Record, Case No. 14-166, SBE page 10, Case no. 14-167, SBE page, agent authorization form.

⁴ 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.

⁵ See Record, SBE page 15, Case No. 14-166, Petition to County Board

⁶ See Tr., 8-25-14, p. 233, l. 6 through p. 238, l. 3.

⁷ 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.3rd 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 DAY OF NOVEMBER, 2014.

Christopher G. Nielsen, Secretary

CGN/ter