

STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, 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. The Department provided evidence to show the Department provided notice of the hearing.<sup>3</sup>
- 4) The subject property consists of a townhouse residence containing 1,171 square feet, built in 1989, and located on Crosswind Way in Las Vegas, Clark County, Nevada.<sup>4</sup>
- 5) Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The appeal to the State Board was not first heard by the County Board.<sup>5</sup>
- 6) The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board), and declined to accept jurisdiction of the case.<sup>6 7</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>3</sup> See Record, SBE page 3, USPS Tracking.

<sup>4</sup> See Record, SBE pages 20, Comparable Sales Analysis; and 23-25, Maps.

<sup>5</sup> See Record, SBE pages 1, Petition, and 5, Taxpayer letter; Tr., 6-24-14, p. 14, ll. 2-15: 2 MR. STEELE: If I could add clarity. The 3 appellant appealed a totally different parcel underneath 4 that control number and was assigned an appeal, and that 5 appeal for that particular parcel was heard. The 6 appellant subsequent to that took that control number 7 and applied it to a different parcel number and tried to 8 appeal that to the State under the old control number 9 and case number, which was not heard at the State – I 10 mean, which was not heard at the County. 11 So she did timely file an appeal for one parcel, 12 and then tried to switch it over to a different parcel. 13 CHAIRMAN MESERVY: So this is the second parcel? 14 MR. STEELE: So Ms. Rubald was correct. This 15 parcel was not heard at the County.

<sup>6</sup> See Tr., 6-24-14, p. 15, l. 22 through p. 16, l. 12: 22 MR. JOHNSON: Great. In Case 14-179, I will 23 make a motion that we deny jurisdiction, as we are not 24 aware of any substantial circumstances beyond the 25 control of the taxpayer that would have prevented them Page 16 1 from timely filing an appeal to the County Board of 2 Equalization. 3 CHAIRMAN MESERVY: Do we have a second? 4 MR. HARPER: Second. 5 CHAIRMAN MESERVY: Do we have any discussion? 6 (No response.) 7 CHAIRMAN MESERVY: All in favor? 8 MR. JOHNSON: Aye. 9 MR. HARPER: Aye. 10 CHAIRMAN MESERVY: Any opposed? 11 (No response.) 12 CHAIRMAN MESERVY: Okay, then it's unanimous.

<sup>7</sup> As noted by the Nevada Supreme Court, “The ‘exhaustion doctrine’ is sound judicial policy. If administrative remedies are pursued to their fullest, judicial intervention may become unnecessary. Had appellant sought relief before the respective boards of equalization, he may well have been granted the relief he now seeks in the first instance by judicial intervention.”



## CONCLUSIONS OF LAW

- 1) 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).
- 2) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 3) 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

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear the above referenced appeal by the Taxpayer. 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.

  
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Christopher G. Nielsen, Secretary  
CGN/ter