

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 34, Receipt of Certified Mail.*
- 4) The subject property is a one-story single family residence containing 2,548 square feet, built in 2000 and located on .44 acres on Sparks Avenue in Las Vegas, Clark County, Nevada. *See Record, SBE page 17, Comparable Sales Analysis; and SBE pages 23-26, Maps; Tr., 8-25-14, p. 202, ll. 20-23.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$246,169 be upheld for the 2014-2015 secured roll. *See Record, SBE page 8, County Board decision letter; and SBE page 32, County Board Minutes.*
- 6) 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).*
- 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.


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 State Board has the authority to determine the taxable values in the State.
- 4) NRS 361.375(9) requires a majority of the State Board to determine any action.
- 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.

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 19th DAY OF NOVEMBER, 2014.



Christopher G. Nielsen, Secretary
CGN/ter