



CHRISTOPHER G.  
NIELSEN  
*Secretary*

- 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 Taxpayer received notice of the hearing. *See Tr., 7-29-14, p. 365, l. 23 through p. 366, l. 1; Record, SBE page 32.*
- 4) The subject property is a two-story single family residence containing 3,089 square feet, built in 1992, and located on .17 acres on Royal Sunset Court in Clark County, Nevada. *See Record, SBE pages 21; 23-26; Tr., 7-29-14, p. 368, ll. 16-19.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$185,997 be upheld for the 2014-2015 secured roll. *See Record, SBE pages 16 and 29-30; Tr. 7-29-14, p. 368, ll. 18-19.*
- 6) After reviewing the file, the State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. *See Tr., 7-29-14, p. 370, ll. 15-21.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 7-29-14, p. 370, l. 22 through p. 371, l. 17.*
- 8) 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) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *See Pittsburg Silver Peak Gold Mining Co. v. Tax Commission, 49 Nev. 46, 54-55 (1925).*
- 6) The subject property is appraised at the proper taxable value without further adjustment, in accordance with NRS 361.227.
- 7) 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 20<sup>th</sup> DAY OF OCTOBER, 2014.

A handwritten signature in black ink, appearing to read 'C. Nielsen', written over a horizontal line.

Christopher G. Nielsen, Secretary  
CGN/ter