



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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CHRISTOPHER G.
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Secretary

In the Matter of

Steve Stewart dba Turnberry Investments, LLC
APN: 125-22-410-005
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 14-245

NOTICE OF DECISION

Appearances

No one appeared on behalf of Steve Stewart dba Turnberry Investments, LLC (Taxpayer).

Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

This case came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2014-2015 valuation of Taxpayer's real property established by the Assessor. The Notice of Appearance to determine whether the State Board would accept jurisdiction of the case was heard by the State Board on June 24, 2014 in Las Vegas, Nevada after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax year 2014-15. The appeal was sent by facsimile transmission on March 19, 2014. The appeal for the tax year 2014-15 was due on March 10, 2014 and was therefore late.¹ Accordingly, the Secretary recommended to the State Board that the appeal be dismissed due to lack of jurisdiction.

¹See Record, SBE page 1.

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 Taxpayer received notice of the hearing.²
- 4) The subject property is a condominium residence containing 2,195 square feet and built in 2001, located on Paradise Road, in Las Vegas, Clark County, Nevada.³
- 5) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$402,954 including common element, for the 2014-2015 secured roll.⁴
- 6) 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 was sent by facsimile transmission on March 19, 2014 and was therefore filed after the filing deadline.⁵
- 7) The State Board found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal to the State Board, and declined to accept jurisdiction of the case.⁶
- 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 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 See Record, SBE page 125; Tr., 6-24-14, p. 7, ll. 5-7: 5 I should also note for the record that the 6 petition was properly noticed, and you can see that on 7 Page 25 of the record.

³ See Record, SBE pages 17, Comparable sales analysis; SBE pages 19-21, Maps.

⁴ See Record, SBE pages 10, CBE Decision Letter; and SBE page 23, Minutes.

⁵ See Record, SBE page 1; Tr., 6-24-14, p.6, l. 24 through p. 7, l. 4: 24 However, the secretary has recommended that this 25 appeal be dismissed for the reason that the appeal was Page 7 1 sent by facsimile transmission on March 19th, 2014, and 2 the appeal was due on March 10th and therefore late. 3 And that's why we're recommending that the appeal be 4 dismissed.

⁶ See Tr., 6-24-14, p. 7, l. 17 through p. 8, l.6: 17 MR. HARPER: I'll make a motion in Case 14-245 18 that we do not accept jurisdiction because the taxpayer 19 filed an untimely appeal. And there were no 20 circumstances presented to us that would have prevented 21 them from filing on time. 22 CHAIRMAN MESERVY: Any second? 23 MR. JOHNSON: Second. 24 CHAIRMAN MESERVY: Any other discussion? 25 (No response.) Page 8 1 CHAIRMAN MESERVY: All in favor? 2 MR. JOHNSON: Aye. 3 MR. HARPER: Aye. 4 CHAIRMAN MESERVY: Any opposed? 5 (No response.) 6 CHAIRMAN MESERVY: It's unanimous.

- 2) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 3) Based on the failure of the Taxpayer to show circumstances beyond the control of the Taxpayer as to why the appeal was not timely filed to the State Board, the State Board declined to accept jurisdiction of the case.
- 4) 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 30th-DAY OF SEPTEMBER, 2014.

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

Christopher G. Nielsen, Secretary
CGN/ter