

Taxpayer to file an appeal, based on the 10 day filing period allowed between February 28th, the last day an appeal can be heard by a county board and March 10, the filing deadline to the State Board. Using that standard, the State Board determined that the appeal was timely filed giving the Taxpayer the benefit of any doubt about when the County Board decision letter was received by the Taxpayer. See *Tr.*, 8-25-14, p. 30, ll. 9-17.⁵

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 241.020.⁶
- 4) The subject property consists of a two-story single family residence containing 1,839 square feet, built in 2006, and situated on .08 acres on Sunny Oven Court, Clark County, Nevada.⁷
- 5) Based on the Taxpayers' absence at the County Board hearing, the Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$173,337, for the 2014-2015 secured roll.⁸
- 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 not postmarked until March 19, 2014 and was therefore filed after the filing deadline. The State Board considered that the Taxpayer did not receive a decision letter until after March 10, 2014 and accepted jurisdiction to hear the case.⁹
- 7) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and affirmed the decision of the County Board. The State Board found the Assessor had clearly supported the estimated value with market evidence. There was no supporting evidence from the Taxpayer as to the cost to cure the condition of the property or supporting comparable sales.¹⁰

⁵ See 8-25-14 *Tr.*, p. 30, l. 9 through p. 31, l. 1: 9 MEMBER JOHNSON: Mr. Chairman, in case 10 14-268, I make a motion that we accept jurisdiction, 11 as there were circumstances beyond the control of 12 the taxpayer that led to some confusion in this 13 case. More than anything, the evidence strongly 14 supports that within ten days of being properly 15 noticed of the decision from county board, they did 16 appeal to the State Board. 17 MEMBER HARPER: Second. 18 CHAIRMAN MESERVY: Any more comments? All 19 in favor? 20 MEMBER HARPER: Aye. 21 MEMBER JOHNSON: Aye. 22 CHAIRMAN MESERVY: Aye. 23 Any opposed? 24 Looks like it's unanimous, so we are going 25 to hear the case, so I assume we can go forward and [Page 31] 1 hear the case.

⁶ See *Record*, SBE page 34.

⁷ See *Record*, SBE page 22, *Comparable Sales Analysis*; and SBE pages 28-30, *Maps*.

⁸ See *Record*, SBE pages 13, *County Board decision letter*; 32, *County Board minutes*.

⁹ See *Footnote #5 (Record, SBE pages 1,4, 7, and 14; Tr., 8-25-14, p.30, l. 9 through p. 31, l. 1.)*

¹⁰ See *Tr.*, 8-25-14, p 52, l. 4 through p. 53, l. 25: 4 MEMBER HARPER: Only comment I'd make is I 5 checked the surrounding homes, all of them have been 6 raised \$30,000 as far as the lot value, but, again, 7 the assessor's office is looking at this house and 8 all the other houses there along that cul-de-sac or 9 that street, Sunny Oven Court, obviously based on 10 market information that's been clearly presented on 11 SBE-22. And, you know, the market data in my 12 opinion is pretty clear that their recommended 13 taxable value of \$173,337 is supported by the market 14 and the comparable sales. And their analysis, I -- 15 I agree with it. You know, they bought the home in 16 April of 2009 from Fannie Mae. It was a 17 Case No. 14-268, Pikus, NOA Notice of Decision

- 8) The State Board affirmed the decision of the County Board.¹¹
- 9) 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) The State Board has the authority to determine the taxable values in the State.
- 3) The Taxpayer was able to show circumstances beyond his control which would allow the State Board jurisdiction to hear the case, and the State Board accepted jurisdiction to determine these matters. *NRS 360.291(1)(a)*.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2014-2015 tax year.
- 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 State Board accepted jurisdiction to hear this matter. 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

foreclosure, and values have gone up, and it's 18 supported by the market data that the assessor's 19 office has provided. 20 With that being said, and, you know, not 21 to restate it, but obviously, moving forward, I 22 think the property owners should have the assessor's 23 office come out or file the condition report. I 24 think that's something that can be filed through the 25 assessor's office, as stated here on SBE-22, and I'm 1 assured that the assessor's office would take these 2 things into consideration. 3 But with that being said, I'm ready to 4 make a motion, unless Mr. Johnson has something to 5 add. 6 MEMBER JOHNSON: The only thing I'd like 7 to add is in cases like this, we need to have some 8 expert, whether it be a contractor or engineer, 9 present information because we don't know how bad 10 the condition is, and there's nothing in the record 11 to indicate to us how bad it is, so in the absence 12 of that, we can't really consider it beyond face 13 value. There's some cracks in other houses. It's 14 not uncommon to see cracks in Sheetrock, and we -- 15 it's not fair, I don't think, to anyone if we 16 presuppose that means the house is about to fall 17 down or there's structural issues or something. We 18 can't get there. 19 CHAIRMAN MESERVY: So, again, after I make 20 my comment, I'd love to have a motion. 21 I think the biggest concern in this is 22 there's too many comps here that support the county 23 assessor and we didn't hear any comps that showed 24 anything different, so I have a hard time going any 25 other direction at this point.

¹¹ See *Tr.*, 8-25-14, p. 54, ll. 1-13. 1 MEMBER HARPER: In case 14-268, based on 2 the market information and the comparable sales 3 submitted, specifically on SBE-22, I recommend to 4 uphold the taxable value of \$173,337. 5 MEMBER JOHNSON: Second. 6 CHAIRMAN MESERVY: So we have a first and 7 second. 8 Any other comments? 9 All in favor? 10 MEMBER HARPER: Aye. 11 MEMBER JOHNSON: Aye. 12 CHAIRMAN MESERVY: Any opposed? 13 So it's a unanimous vote.