

# STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 CHRISTOPHER G. NIELSEN Secretary

n the Matter of	)
Karen L. Hodges APN: 140-27-816-009 Clark County, Nevada PETITIONER	) ) ) )
	) Case No. 14-280
Michele Shafe	)
Clark County Assessor	)
RESPONDENT	)
Appeal of the Decision of the	)
CLARK COUNTY	)
BOARD OF EQUALIZATION	)

## NOTICE OF DECISION

## **Appearances**

David Taylor appeared on behalf of Karen L. Hodges (Taxpayer).

Stephanie Jones appeared on behalf of the Clark County Assessor's Office (Assessor).

## Summary

The matter of the Taxpayer's petition for review of property valuations for the 2014-15 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 28, 2014 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of photos and comparable property information. The State Board admitted the new evidence into the record. See Tr., 7-28-14, p. 251, l. 14 through p. 252, l. 25.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, 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. *Record, SBE page 26.*
- The subject property is a one-story, single family residence containing 2,011 square feet, built in 2002 and located on .18 acres on Azure Heights Place in Las Vegas, Clark County, Nevada. See Record, SBE pages 16; 20-22; Tr., 7-28-14, p. 249, Il. 2-8.
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$171,183 be upheld for the 2014-2015 secured roll. See Record, SBE pages 9 and 24.
- The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board placed the most weight on sales #3 through #7 listed on the Assessor's comparable sales analysis as they are in the same subdivision as the subject and the sales were final. Based on sales #3 through #7, the value per square foot for the improvements should be \$81.50. See Record, SBE page 16; Tr.,7-28-14, p.259, I. 19 through p. 261, I. 9.
- Based on a value per square foot of \$81.50, the State Board found the taxable value of the subject property should be reduced to \$164,500 with the taxable value of the land remaining the same and the obsolescence applied to the improvements. See Tr., 7-28-14, p. 261, l. 12 through p. 262, l. 2.
- 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.
- 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.
- The subject property is appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227 for the 2014-2015 tax year. The assessed value is 35% of taxable value.
- 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 granted based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2014-2015 Secured Roll

Parcel Number 140-27-816-009	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$25,000	\$25,000	\$8,750	\$8,750
Improvements	\$146,183	\$139,500	\$51,164	\$48,825
TOTAL	\$171,183	\$164,500	\$59,914	\$57,575

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 2014 DAY OF OCTOBER, 2014.

Christopher G. Nielsen, Secretary

CGN/ter