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CHRISTOPHER G. NIELSEN
Secretary

In the Matter of

John Ray
APN: 163-24-711-190
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 14-300

NOTICE OF DECISION

Appearances

No one appeared on behalf of John Ray (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 August 25, 2014 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of estimated costs and net proceeds; and counter-offer. The State Board admitted the new evidence into the record. *See Tr., 8-25-14, p. 339, l. 17 through p. 340, l. 9.*

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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Tr. 8-25-14, p. 339, ll. 13-16; Record, SBE page 46, Receipt of Certified Mail.*

4) The subject property is a 1977 manufactured home containing 1,876 square feet, built in 1977, and located on .10 acres on east Royal Club Way in Las Vegas, Clark County, Nevada. *See Record, SBE page 37, Comparable Sales Analysis; and SBE pages 39-40, Maps; Tr., 8-25-14, p. 340, ll. 13-18.*

5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of $66,857 plus common element be upheld for the 2014-2015 secured roll. *See Record, SBE page 12, County Board decision letter; and SBE page 43, County Board minutes; Tr., 8-25-14, p. 340, ll. 18-20.*

6) 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., 8-25-14, 341, ll. 1-5.*

7) The State Board affirmed the decision of the County Board. *See Tr., 8-25-14, p. 341, l. 22 through p. 342, l. 21.*

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 Tr., 8-25-14, p. 341, ll. 1-5; 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 as previously determined by the County Board in accordance with NRS 361.227 for the 2014-2015 tax year. The assessed value is 35% of taxable value.

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 19th DAY OF NOVEMBER, 2014.

Christopher G. Nielsen, Secretary
CGN/ter