



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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In the Matter of

Marlene Golcuklu
APN: 177-23-712-036
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 14-305

NOTICE OF DECISION

Appearances

No one appeared on behalf of Marlene Golcuklu (Taxpayer).

Rocky Steele 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 June 24, 2014 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 2014-2015.¹ The Taxpayer filed an appeal with the Clark County Board of Equalization (County Board) on January 27, 2014.² The deadline for appeals to the County Board was January 15, 2014 pursuant to NRS 361.357(1)(a). Consequently, the County Board did not accept jurisdiction to hear the case.³

¹ See Record, page 1, Petition.

² See Record, SBE page 23, envelope with postmark.

³ See Record, SBE page 35, CBE Minutes.

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 241.020.⁴
- 4) Pursuant to NRS 361.340(11), every appeal to the county board must be filed not later than January 15th. The Taxpayer did not file an appeal with the Clark County Board of Equalization (County Board) until January 27, 2014.⁵ The County Board did not accept jurisdiction to hear the Taxpayer's appeal because it was filed late.⁶
- 5) The State Board found the County Board decision was supported by a preponderance of evidence before it to support the decision it made. The State Board found the appeal petition had a postmark date of January 27, 2014, twelve days after it was due. The State Board found the County Board had not erred in its decision.⁷ NRS 361.345; *Kent K. v. Bobby M.*, 110 P3d 1013, 1018 (Ariz. 2005).
- 6) The State Board affirmed the decision of the County Board.⁸
- 7) 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.

⁴ See Record, SBE pages 37-38, USPS Tracking Notice; Tr. 6-24-14, p. 17, ll. 1-4: 1 CHAIRMAN MESERVY: Did the Department give the 2 taxpayer proper notice? 3 MS. RUBALD: Yes, we did. You can see that at 4 Page 38.

⁵ See Record, SBE page 23, envelope with postmark.

⁶ See Record, page 6, Tr., 6-24-14, p. 17, ll. 9-14: 9 MS. BUONCRISTIANI: It's my understanding that 10 these cases were heard by the County Board and the 11 County Board did not take jurisdiction. 12 MR. STEELE: That is correct. SBE 23 indicates 13 a postmark of January 27th, so that's why it was denied 14 jurisdiction at the County level.

⁷ See Tr., 6-24-14, p. 17, l. 15 through p. 18, l. 20: 15 MS. BUONCRISTIANI: So the standard for review 16 of this decision is that the taxpayer has the burden of 17 proof, and the State Board is to determine whether the 18 County Board of Equalization's decision is based upon a 19 preponderance of the evidence before the County Board 20 decision, and the State Board should not pass upon the 21 credibility of witnesses or weigh the evidence but limit 22 their review to determination whether the County Board 23 decision is based upon a preponderance of the evidence. 24 CHAIRMAN MESERVY: So the State Board has 25 reviewed the file, and I'll entertain a motion. Page 18 1 MR. JOHNSON: In Case 14-305, I will make a 2 motion that we uphold the County Board of Equalization's 3 decision. As based on the files that I have reviewed, 4 it appears to be based on a preponderance of the 5 evidence. 6 CHAIRMAN MESERVY: Now, are we accepting 7 jurisdiction or not? 8 MR. HARPER: The County denied it. 9 CHAIRMAN MESERVY: Okay. 10 MR. JOHNSON: The County denied it. 11 CHAIRMAN MESERVY: Okay. Second? 12 MR. HARPER: Second. 13 CHAIRMAN MESERVY: Any other comment? 14 (No response.) 15 CHAIRMAN MESERVY: All in favor? 16 MR. JOHNSON: Aye. 17 MR. HARPER: Aye. 18 CHAIRMAN MESERVY: Any opposed? 19 (No response.) 20 CHAIRMAN MESERVY: It's unanimous.

⁸ Ibid.

- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) A preponderance of the evidence is defined as whether "the fact sought to be proved is more probable than not." *Kent K. v. Bobby M.*, 110 P.3d 1013, 1018 (Ariz., 1995). Based on the State Board's finding that the County Board's decision to not take jurisdiction was supported by a preponderance of the evidence, and the Taxpayer did not overcome the burden to show the County Board's decision was not supported by a preponderance of the evidence, the State Board upheld the decision of the County Board.
- 5) NRS 361.362 states that at the time a person files an appeal pursuant to NRS 361.356, 361.357 or 361.360 on behalf of the owner of a property, the person shall provide to the county board of equalization or the State Board of Equalization, as appropriate, written authorization from the owner of the property that authorizes the person to file the appeal concerning the assessment that was made. If the person files the appeal in a timely manner without the written authorization required by this section, the person may provide that written authorization within 48 hours after the last day allowed for filing the appeal.
- 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 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 30th DAY OF SEPTEMBER, 2014.



Christopher G. Nielsen, Secretary
CGN/ter