

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

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In the Matter of)
Oehler 1992 Trust, Robert J. and Marilyn Oehler, Co-Trustees APN: 139-35-813-011) } }
Clark County, Nevada)
PETITIONER)
) Case No. 16-120
Michele Shafe)
Clark County Assessor)
RESPONDENT)
Appeal of the Decision of the)
CLARK COUNTY)
BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Marilyn Oehler appeared on behalf of Oehler 1992 Trust (Taxpayer).

Suki Peterson and Mary Ann Weidner 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 2016-17 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on June 15, 2016 after due notice to the Taxpayer and the Assessor.

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

- 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 Record, SBE page 43.
- The subject property is a 28-unit apartment project comprised of 7-plexes built in 1962 and located on four contiguous parcels. The property is located on the southwest corner of Sunrise and Eastern Avenues, just north of Fremont St. in Las Vegas, Clark County, Nevada. See Record, SBE page 25; Maps, pp. 34-36; Tr., 6-15-16, p. 10, II. 18-25.
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$463,538 be upheld for the 2016-2017 secured roll. See Record, SBE pages 11 and 41.
- The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board, particularly because of the lack of information that could be used to develop an income approach. The taxable value did not exceed full cash value based on the comparable sales information presented by the Assessor. The taxable value was within the range indicated by the market. See Tr., 6-15-16, p. 20, I. 15 through p. 27, I. 16; p. 30, I. 6 through p. 3, I. 17.
- 7) The State Board affirmed the decision of the County Board. See Tr., 6-15-16, p. 34, l. 1-12.
- 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 subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2016-2017 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 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 15 DAY OF AUGUST, 2016.

Deonne Contine, Secretary

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Case No. 16-120, Oehler 1992 Trust Notice of Decision