

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., 7-20-16, p. 306, ll. 15-16; Record, SBE page 39.*
- 4) The subject property is a one-story single family residence containing 2,667 square feet, built in 2006 and located on .19 acres on Bay Dunes Street in the Silverstone Ranch Community, a golf course community in Las Vegas, Clark County, Nevada. *See Record, SBE page 3 and Assessor's internet database.*
- 5) Pursuant to NRS 361.340(11), every appeal to the county board must be filed not later than January 15th of the year of assessment. The Taxpayer did not file a petition with the County Board until February 4, 2016 and was 18 days late. The County Board did not accept jurisdiction to hear the Taxpayer's appeal because the appeal was filed late. *See Record, SBE pages 13 and 37.*
- 6) The State Board found the County Board had a preponderance of evidence before it to support the decision it made. The County Board record was clear as to why the County Board did not take jurisdiction. The State Board found the appeal was filed late to the County Board. The State Board found the County Board had not erred in its decision. *See Tr., 7-20-16, p. 307, l. 6 through p. 308, l. 12.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 7-20-16, p. 308, ll. 1-13.*

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 Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) "Preponderance of the evidence" means evidence that enables a trier of fact to determine that the existence of the contested fact is more probable than the nonexistence of the contested fact. *NRS 233B.0375. See also Kent K. v. Bobby M., 110 P.3rd 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.

- 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 27 DAY OF SEPTEMBER, 2016.



Deonne Contine, Secretary
DC/ter