

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

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In the Matter of)	
Rudy J. Diaz APN 125-10-716-010 Clark County, Nevada PETITIONER)))	
Michele Shafe Clark County Assessor RESPONDENT)	Case No. 16-126
Appeal of the Decision of the CLARK COUNTY BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of Rudy Diaz (Taxpayer).

Jeff Payson 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 2016-2017 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 20, 2016 after due notice to the Taxpayer and the Assessor.

The appeal was originally filed with the Clark County Board of Equalization (County Board) on February 4, 2016. The County Board made no change to the taxable value because the appeal was not timely filed and the County Board did not take jurisdiction to hear the appeal. The appeal of the County Board's decision to the State Board was timely filed. The question before the State Board is whether the County Board had sufficient evidence before it to support its decision to not accept jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of NRS 361.360, 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.
- 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, II. 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.
- 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.
- 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, II. 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.
- "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

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