



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 Record, SBE page 60.*
- 4) The subject property is a two-story, single family residence containing 3,600 square feet, built in 1989, and located on 4.09 acres on Robindale Road in Enterprise, Clark County, Nevada. The parcel is an RNP lot and approximately ½ acre is affected by an active wash. *See Record, SBE page 38; Maps, SBE pages 49-51; Tr., 7-19-16, p. 281, l. 24 through p. 282, l. 2.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$790,571 be reduced to \$600,000 for the 2016-2017 secured roll. *See Record, SBE pages 21 and 58; Tr. 7-19-16, p. 282, ll. 3-5.* The reduction was based in part on the Assessor's recommendation to reduce the land value from \$450,000 to \$360,000, or 20% of the total land value, to account for the presence of the wash. *See Tr., 7-19-16, p. 309, ll. 9-13.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the value should be reduced to account for the negative effect of the wash. The State Board applied the 20% reduction factor previously used in the reduction ordered by the County Board to account for the wash, and applied the factor to the recommended land value of \$409,000 shown on SBE page 39 of the record to obtain an adjusted taxable value for the land of \$327,200. *See Tr., 7-19-16, p. 320, l. 12 through p. 321, l. 14.*
- 7) The State Board found the total taxable value of the subject property should be reduced to \$567,200 with the taxable value of the improvements remaining the same and the reduction applied to the land. *See Tr., 7-19-16, p. 321, l. 20 through p. 322, l. 4.*
- 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, as adjusted, at the proper taxable value in accordance with NRS 361.227. 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

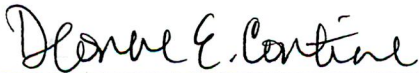
The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

**2016-2017 Secured Roll**

Parcel Number 177-08-301-003	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$360,000	\$327,200	\$126,000	\$114,520
Improvements	\$240,000	\$240,000	\$84,000	\$84,000
<b>TOTAL</b>	<b>\$600,000</b>	<b>\$567,200</b>	<b>\$210,000</b>	<b>\$198,520</b>

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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