

The State Board consolidated Case No. 16-117 with Case No. 16-159 and 16-172. The three cases were separated from the rest of the cases from the Silverstone Ranch Subdivision appeals (Case No. 16-134 and 16-169 et al) because, unlike the rest of the Silverstone appeals, these three cases were not golf course frontage lots and had no golf course view premium associated with the land value which was adjusted by the Clark County Board of Equalization (County Board). For these three consolidated cases, the County Board upheld the Assessor for no change in taxable value. See *Tr.*, 7-20-16, p. 225, *ll.* 5-15; p. 229, *l.* 22 through p. 230, *l.* 7.

However, at the request of the Assessor, the State Board incorporated the record and testimony from Case No. 16-134 and 16-169 into the record of these consolidated cases (Case No. 16-117, 16-159, and 16-172).

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 Taxpayers 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 Taxpayers received notice of the hearing. See *Tr.*, 7-18-16, p. 223, *ll.* 10-13; *Case 16-117 Record, SBE page 57; Case 16-159 Record, SBE page 96; Case 16-172, SBE page 62.*
- 4) The subject property in Case No. 16-117 is a two-story single family residence containing 3,417 square feet, built in 2005 and located on a non-golf course frontage lot on Crandon Park Avenue in the Silverstone Ranch golf community in Las Vegas, Clark County, Nevada. See *Case 16-117 Record, SBE page 13; Maps, SBE pages 18-20.*
- 5) The subject property in Case No. 16-159 is a two story single family residence containing 3,417 square feet, built in 2008 and located on a non-golf course frontage lot on Mayport Drive in the Silverstone Ranch golf community in Las Vegas, Clark County, Nevada. See *Case 16-159 Record, SBE page 15; Maps SBE pages 52-54.*
- 6) The subject property in Case No. 16-172 is a one-story single family residence containing 3,304 square feet, built in 2006 and located on a non-golf course frontage lot on Grand Palms Circle in the Silverstone Ranch golf community in Las Vegas, Clark County, Nevada. See *Case 16-172 Record, SBE page 15; Maps, SBE pages 20-22.*
- 7) In Case No. 16-117, the Clark County Board of Equalization (County Board) ordered the taxable value of the subject property of \$374,407, including common element, be upheld for the 2016-2017 secured roll. See *Record, SBE pages 11 and 141.*
- 8) In Case No. 16-159, the Clark County Board of Equalization (County Board) ordered the taxable value of the subject property of \$417,311, including common element, be upheld for the 2016-2017 secured roll. See *Record, SBE pages 12 and 88.*

- 9) In Case No. 16-172, the Clark County Board of Equalization (County Board) ordered the taxable value of the subject property of \$370,733, including common element, be upheld for the 2016-2017 secured roll. *See Record, SBE pages 12 and 56.*
- 10) The State Board made no change to the decision of the County Board because the motion to uphold the County Board failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief. *See State v. McKernan, 51 Nev. 336, 275 P. 369, 369-370 (1929). Tr., 7-20-16, p. 251, l. 13 through p. 252, l. 9.*
- 11) 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 Taxpayers timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter.
- 2) The Taxpayers 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 Taxpayers failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 5) NRS 361.375(9) requires a majority of the State Board to determine any action.
- 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 Petitions of the Taxpayers are 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