STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE CONTINE
Secretary

In the Matter of

Yong Hwa Jung
APN: 125-10-319-002
Clark County, Nevada
PETITIONER

Case No. 16-187

Michele Shafe
Clark County Assessor
RESPONDENT

NOTICE OF DECISION

Appearances

No one appeared on behalf of Yong Hwa Jung (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 2016-17 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.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax year 2016-17. The appeal was filed on March 9, 2016. However, the Taxpayer did not first appeal to the Clark County Board of Equalization (County Board). *See Record, SBE page 2.* The Secretary recommended to the State Board that the appeal for the year 2016-2017 be dismissed for lack of jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, 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 Department provided notice of the hearing. *See Record, SBE page 10; Tr., 7-20-16, p.310, ll, 3-5.*

4) The subject property consists of a one-story single family residence containing 3,304 square feet, built in 2005, and located on Cypress Run Drive in the Silverstone Ranch Community, a golf course community in Las Vegas, Clark County, Nevada. *See Record, SBE page 6.*

5) Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The appeal to the State Board was not first heard by the County Board. *See Record, SBE page 2; Tr., 7-20-16, p. 308, ll. 18-21; p. 312, l. 18 through p. 313. 1*

6) The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board. The State Board further found the decision to not accept jurisdiction in this case does not affect any decision made in an equalization order. *See Tr., 7-20-16, p. 311, l. 11 through p.314, l.16.*

7) 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 State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n,* 84 Nev. 623, 629-630,446 P.2d 981 (1968).

2) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.

3) 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

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear the above referenced appeal by the Taxpayer. 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 E. Contine

Deonne Contine
DC/ter

CERTIFICATE OF SERVICE
Yong Hwa Jung Case No. 16-187

I hereby certify on the 27 day of September, 2016, I served the foregoing Findings of Fact, Conclusions of Law, and Decision by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL: 7010 3090 0002 0369 6284
PETITIONER
16-187
YONG HWA JUNG
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LAS VEGAS NV 89131

CERTIFIED MAIL: 7012 2210 0002 6475 8931
RESPONDENT
16-187
MS. MICHELE SHAFE
CLARK COUNTY ASSESSOR
500 SOUTH GRAND CENTRAL PARKWAY 2ND FLOOR
LAS VEGAS NV 89155-1401

Copy: Clark County Clerk
Clark County Comptroller
Clark County Treasurer

Christina Griffith

Christina Griffith, Program Officer
Department of Taxation
State Board of Equalization