



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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DEONNE CONTINE
Secretary

In the Matter of

Astorga Family Trust,
Raymond and Josephine Astorga, Trustees
APN: 139-07-612-010
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 16-192

NOTICE OF DECISION

Appearances

Raymond Astorga appeared on behalf of the Astorga Family Trust (Taxpayer).

Karen Slaughter 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 19, 2016 after due notice to the Taxpayer and the Assessor. The matter was continued to July 20, 2016 for completion of the hearing.

The Taxpayer offered new evidence consisting of an aerial photo, and comparable sales analysis. The State Board did not admit the new evidence into the record. *See Tr., 7-18-16, p. . 332, l. 25 through p. 333, l. 16.*

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 38.*
- 4) The subject property is a one-story, single family residence containing 2,251 square feet with a 420 square foot two-car garage, built in 2008 and located on .14 acres on Blake Canyon Drive in North Las Vegas, Clark County, Nevada. *See Record, SBE page 28; Maps, SBE pages 30-33; Tr., 7-19-16, p. 325, ll. 2-7.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$202,810 including common element, be upheld for the 2016-2017 secured roll. *See Record, SBE pages 10 and 36; Tr., 7-19-16, p. 325, ll. 8-10.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the adjustments made on the comparable sales by the Assessor were excessive and therefore relied more heavily on the unadjusted sales prices of the comparable properties shown on SBE page 28 of the record, particularly Sales #1, 4, 9, and 10. *See Tr., 7-20-16, p. 24, l. 3 through p. 27, l. 23.*
- 7) The State Board found the taxable value of the subject property should be reduced to \$190,221 including the common element, with the taxable value of the land remaining the same and the obsolescence applied to the improvements. *See Tr., 7-20-16, p. 28, l. 5 through p. 29, l. 21.*
- 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 139-07-613-010	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	\$35,000	\$35,000	\$12,250	\$12,250
Improvements	\$167,589	\$155,000	\$58,656	\$54,250
Common element	\$221	\$221	\$77	\$77
TOTAL	\$202,810	\$190,221	\$70,983	\$66,577

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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