



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE CONTINE
Secretary

In the Matter of

D2765, LLC
APN: 162-09-201-001
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 16-284

NOTICE OF DECISION

Appearances

Terry English appeared on behalf of D2765, LLC (Taxpayer).

Brian Lemons 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 May 2, 2016 after due notice to the Taxpayer and the Assessor.

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 51.*
- 4) The subject property is a 4,000 square foot storage warehouse, built in 1963 and located at 2765 Highland Drive south of Sahara in Las Vegas, Clark County, Nevada. *See Record, SBE page 30; Maps, SBE pages 39-42; Tr., 5-2-16, p. 247, ll. 11-17.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$572,663 be upheld for the 2016-2017 secured roll. *See Record, SBE pages 12 and 48; Tr. 5-2-16, p.*
- 6) The Taxpayer did not present sufficient evidence to support a value different from that established by the County Board. The State Board found the value per square foot of \$8.93 for the improvements and land is fair and well supported and does not exceed full cash value. *See Tr., 5-2-16, p. 254, l. 11 through p. 255, l. 8.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 5-2-16, p. 255, l. 12 through p. 256, l. 5.*
- 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.

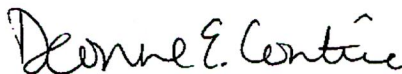
CONCLUSIONS OF LAW

- 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 at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2016-2017 tax year. 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 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 30th DAY OF JUNE, 2016.



Deonne Contine, Secretary
DC/ter