



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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In the Matter of

Mars Partners LTD  
APN: 179-34-104-001  
Clark County, Nevada  
PETITIONER

Michele Shafe  
Clark County Assessor  
RESPONDENT

Appeal of the Decision of the  
CLARK COUNTY  
BOARD OF EQUALIZATION

Case No. 16-294

**NOTICE OF DECISION**

***Appearances***

Ryan Daniels of Kaempfer Crowell and Andy Fink appeared on behalf of Mars Partners LTD (Taxpayer).

Tom Verheyen and Mary Ann Weidner 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 June 15, 2016 after due notice to the Taxpayer and the Assessor.

The State Board incorporated the testimony and record of Case No. 16-292, Mars Partners LTD, and Case No. 16-293, Mars Partners LTD, into the record of the current case. *See Tr., 6-15-16, p. 111, ll. 7-12.*

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 46.*
- 4) The subject property is a 15.12 net acre vacant parcel with industrial park zoning located in a small industrial park approximately 1100 feet from the off ramp at Wagonwheel and US 95 in southeast Henderson, Clark County, Nevada. *See Record, SBE pages 22 and 41; Maps, SBE pages 31-32; Tr., 6-15-16, p. 110, ll. 20-24.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$1,975,880 be upheld for the 2016-2017 secured roll. *See Record, SBE pages 15 and 43; Tr. 6-15-16, p. 110, l. 25 through p. 111, l. 2.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the comparable sale near the subject property had inferior characteristics to the subject property. The State Board found the \$3.00 per square foot used by the Assessor to establish taxable value was supported and not above market value. *See Tr., 6-15-16, p. 112, l. 19 through p. 113, l. 8; p. 114, ll. 9-23.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 6-15-16, p. 115, ll. 1-12.*
- 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 16<sup>th</sup> DAY OF AUGUST, 2016.

Deonne Contine

Deonne Contine, Secretary  
DC/ter