



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

DEONNE E. CONTINE
Secretary

In the Matter of

John Prather Living Trust
APN 162-16-814-055
PETITIONERS

Case No. 17-126

Michele W. Shafe,
Clark County Assessor
RESPONDENT

Appeal of the Decisions of the
CLARK COUNTY
BOARD OF EQUALIZATION

NOTICE OF DECISION

Appearances

No one appeared on behalf of the Petitioners (Taxpayers).

Stephanie Jones and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayers' petition for review of property valuations for the 2017-18 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on June 14, 2017, after due notice to the Taxpayers and the Assessor.

On or about January 11, 2017, the Taxpayers petitioned the Clark County Board of Equalization (County Board) for a review of taxable valuation of their real property. *See Record SBE at 12-14.* On or about February 19, 2017, the Appraisal Division of the Clark County Assessor's Office provided the Taxpayers with its opinion that no change to the taxable value of the property was justified. *See Record SBE at 56.* On or about February 25, 2017, the County Board held a hearing and reviewed the Taxpayers' petition. *See Record SBE at 17, 59.* The County Board accepted the Assessor's recommendation for no change to the taxable value of the land for the subject property. *Id.* On or about March 2, 2017, the Taxpayers appealed to the State Board. *See Record SBE at 1-3.*

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. *See Record, SBE at 71-73.*
- 4) The subject property consists of a 3,515 sq ft. high rise condominium located on the 11th floor of Park Towers in Clark County. The subject property last sold in April of 2001 for \$1,600,000.00. *See Record SBE at 51.*
- 5) Based on the Assessor's recommendation, the (County Board) ordered that the total taxable value for the subject property be maintained at \$1,676,832 for the 2017-2018 secured roll and specifically that the taxable value of the land remain at \$659,189. *See Record, SBE at 17, 59.*
- 6) The State Board found that the Taxpayer only appealed the taxable value of the land as established by the County Board of Equalization. *See Transcript 06-14-2017 at 137; see also SBE Record at 1.*
- 7) The State Board found the Taxpayer did not present sufficient evidence to support lower taxable land values than those established by the County Board. *See Transcript 6-14-2017 at 136-139.*
- 8) The State Board also found, based upon the Clark County Assessor's evidence that the taxable value upheld by the County Board for land of the subject property was fairly equalized in accordance with comparable properties. *See Transcript 6-14-2017 at 136-139; see also SBE Record at 55.*
- 9) 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 Taxable Value of the land of the subject property is hereby maintained at \$659,189.00 in accordance with the recommendation of the Clark County Assessor and the finding of the County Board as the proper taxable value in accordance with NRS 361.227.
- 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

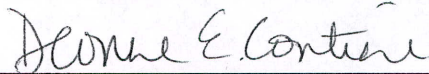
The Petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law.

2017-2018 Secured Roll

Parcel Number	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Maintained By State Board	Established by County Board of Equalization	Maintained by State Board
APN 162-16-814-055				
Land	\$659,189	\$659,189	\$230,716	\$230,716
Improvements	\$1,017,643	\$1,017,643	\$356,175	\$356,175
TOTAL	\$1,676,832	\$1,676,832	\$586,891	\$586,891

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 14th DAY OF SEPTEMBER, 2017.



Deonne Contine, Secretary
DC/hd