

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 362--364.*
- 4) The subject property consists of a 2,401 sq ft. residential property with a pool located in Clark County. The Clark County Assessor's Office recommended a taxable value of \$335,649. *See Transcript 06-14-2017 at 158; see Record SBE at 16.*
- 5) Based on the Assessor's recommendation, the (County Board) ordered that the total taxable value for the subject property be maintained at \$355,649 for the 2017-2018. *See Record, SBE at 12.*
- 6) The State Board found that the County Assessor's 10% premium for open space adjustments made to the property was properly equalized. *See Transcript 06-14-2017 at 153-154.*
- 7) The State Board also found, based upon the Clark County Assessor's evidence, specifically, the comparable sales, that the taxable value upheld by the County Board for the subject property was correct. *See Transcript 6-14-2017 at 160; see also SBE Record at 15.*
- 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 Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *Pittsburg Silver Peak Gold Mining Co. v. Tax Commission*, 49 Nev. 46, 54-55 (1925).
- 4) The Taxable Value of the subject property is hereby maintained at \$335,694 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

	Taxable Value		Assessed Value	
Parcel Number	Established by County Board of Equalization	Maintained By State Board	Established by County Board of Equalization	Maintained by State Board
APN 125-10-217-027				
Land	\$66,000	\$66,000	\$23,100	\$23,100
Improvements	\$269,554	\$269,554	\$94,344	\$94,344
Common Element	\$95	\$95	\$33	\$33
TOTAL	\$335,649	\$335,649	\$117,477	\$117,477

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 E Contine

Deonne Contine, Secretary
DC/hd