



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

Melanie A. Ells
APN 125-10-616-003
PETITIONERS

Case No. 17-150

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).

Melody Garfield 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 12, 2017, the Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of taxable valuation of their real property. *See Record SBE at 10-11.* On or about February 1, 2017, the Appraisal Division of the Clark County Assessor's Office provided the Taxpayer with its opinion that no change to the taxable value of the property was justified. *See Record SBE at 19.* On or about February 15, 2017, the County Board held a hearing and reviewed the Taxpayers' petition. *See Record SBE at 15.* The County Board accepted the Assessor's recommendation for no change to the taxable value of the subject property. *Id.* On or about March 10, 2017, the Taxpayers appealed to the State Board. *See Record SBE at 1-6.*

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 96-98.*
- 4) The subject property consists of a 3,091 sq ft. residential property located in Clark County. The Clark County Assessor's Office recommended a taxable value of \$380,639. *See Transcript 06-14-2017 at 166; see Record SBE at 18.*
- 5) Based on the Assessor's recommendation, the (County Board) ordered that the total taxable value for the subject property be maintained at \$380,639 for the 2017-2018. *See Record, SBE at 15.*
- 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 166.*
- 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 165-167; see also SBE Record at 18.*
- 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 \$380,639 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
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Land	\$80,500	\$80,500	\$28,175	\$28,175
Improvements	\$299,860	\$298,860	\$104,951	\$104,330
Common Element	\$279	\$279	\$98	\$98
TOTAL	\$380,639	\$380,639	\$133,224	\$133,224

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