



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE E. CONTINE
Secretary

In the Matter of

Michele W. Shafe
APN 125-07-817-067
PETITIONER

Devon T & Faith L Beaudry
RESPONDENTS

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Case No. 17-171

NOTICE OF DECISION

Appearances

Jim Jacobs appeared on behalf of the Clark County Assessor (Assessor).

No one appeared on behalf of Respondent (Taxpayer).

Summary

This matter involves the a direct appeal petition by the Assessor for review of the subject property, pursuant to NRS 361.769(3)(b), because the subject property's improvements were not previously on the secured roll and are being added for the tax year of 2015-2016 and 2016-2017. This matter came before the State Board of Equalization ("State Board") for hearing in Las Vegas, Nevada on June 15, 2017, after due notice to the Taxpayer and the Department. *See Record, SBE* at 18-20. The subject property is a 2,261 sq. ft. single family residential property built in 2015. *Transcript 6-15-2017* at 133-134; *Record, SBE* at 22.

At the hearing, the Assessor proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. The State Board approved the stipulation for the subject property proposed by the parties. *Transcript 6-15-2017* at 136.

DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable values proposed by the parties for the subject property, case number 17-171.

The Assessor is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2015-2016 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 125-07-807-067				
Land	\$45,000	\$45,000	\$15,750	\$15,750
Improvements	\$0	\$210,845	\$0	\$73,796
TOTAL	\$45,000	\$255,845	\$15,750	\$89,546

2016-2017 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 125-07-807-067				
Land	\$55,000	\$55,000	\$19,250	\$19,250
Improvements	\$0	\$204,059	\$0	\$71,421
TOTAL	\$55,000	\$259,059	\$19,250	\$90,671

The Clark County Comptroller is instructed to certify the assessment consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 14th DAY OF SEPTEMBER, 2017.

Deonne E. Contine

Deonne Contine, Secretary
DC/hd