



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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WILLIAM D. ANDERSON
Secretary

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| In the Matter of |) | Case No. | 18-111 |
| |) | | |
| APN 163-14-114-010 |) | | |
| |) | | |
| Eric Hambacher |) | | |
| PETITIONER |) | | |
| |) | | |
| v. |) | | |
| |) | | |
| Michele Shafe, |) | | |
| Clark County Assessor |) | | |
| RESPONDENT |) | | |
| |) | | |
| Appeal of the Decision of the Clark County |) | | |
| Board of Equalization |) | | |

NOTICE OF DECISION

Appearances

No one appeared on behalf of Eric Hambacher (Taxpayer).

Melissa Burlison 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 2018-2019 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 30, 2018, after due notice to the Taxpayer and the Assessor.

On or about January 3, 2018, the Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of taxable valuation of his real property. On or about February 10, 2018, the County Board held a hearing and reviewed the Taxpayer's petition. The County Board accepted the Assessor's recommendation for no change in the total taxable value of \$362,257 for the subject property. On or about March 9, 2018, the Taxpayer appealed to the State Board.

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.

4) The Taxpayer was entitled to appear in person before the State Board pursuant to NRS 361.385, but the Taxpayer's appearance is not required for the State Board to proceed with the hearing pursuant to NAC 361.708(4)(a).

5) The Taxpayer has the burden of proof pursuant to NAC 361.741.

6) The subject property is residential and improved with a two-story, single-family residence of approximately 3,000 square feet, and sold for \$360,000 in 2017.

7) According to the petition, the Taxpayer disputes the valuation of his property, and primarily focused his arguments on the assertion that his property taxes are higher than neighboring properties, but the Taxpayer did not submit adequate evidence to support that the valuation of his property was incorrect.

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 proceeded with the hearing pursuant to NAC 361.708(4)(a).

4) The State Board has the authority to determine the taxable values in the State.

5) The Taxpayer failed to meet his burden to show the County Board's decision was in error.

6) The taxable value for the subject property of \$362,257 does not exceed full cash value and the property was not assessed at a higher value than comparable properties.

7) 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

Based on the above Findings of Fact and Conclusions of Law, the State Board decided by unanimous vote to uphold the County Board's decision to accept the Assessor's recommendation for no change to the total taxable value of \$362,257. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 1st DAY OF OCTOBER, 2018.


William D. Anderson, Secretary