



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No. 18-116
)	
APN 140-15-613-017)	
)	
Karen Harling)	
PETITIONER)	
)	
v.)	
)	
Michele W. 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 Karen Harling (Taxpayer).

Matt Larson 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 December 17, 2017, the Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of taxable valuation of her 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 to the taxable value of \$134,340 for the subject property. On or about March 2, 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/or waived full notice and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020. *See Record SBE page 46.*
- 4) The Taxpayer was entitled to appear in person before the State Board pursuant to NRS 361.385, but 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 single-family residence.
- 7) According to the petition, the Taxpayer disputes the comparable properties relied upon by the Assessor in determining the value of her property, but the Taxpayer did not submit adequate evidence to support her assertion that the Assessor's reliance on these properties as comparable 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 her burden to show the County Board's decision was in error.
- 6) The taxable value for the subject property of \$134,340 is at the low end of the comparable sales and not in excess of full cash value.
- 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.

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DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, 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 \$134,340 based on the taxable value not exceeding full cash value. The Petition is denied.

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



William D. Anderson, Secretary