



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No. 18-129
)	
APN 178-04-211-047)	
)	
Thomas Cvanciger Trust)	
PETITIONER)	
)	
v.)	
)	
Michele W. Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the Clark County)	
Board of Equalization)	

NOTICE OF DECISION

Appearances

Thomas Cvanciger appeared on behalf of the Thomas Cvanciger Trust (Taxpayer).

John Becker and Jeff Payson 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 9, 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 to reduce the total taxable value of the subject property from \$467,040 to \$455,000. On or about March 5, 2018, the Taxpayer appealed to the State Board.

The Taxpayer offered new evidence consisting of an appraisal dated March 10, 2016, which the Taxpayer asserted would demonstrate that his property had been incorrectly appraised by the Assessor in the past. The State Board did not admit the new evidence into the record because it was submitted after the County Board hearing and did not otherwise meet the criteria of NRS 361.360(2) and NAC 361.739. Taxpayer created a compilation of the data contained in the record and those documents were admitted under NAC 361.739(2)(a) and not considered new evidence.

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 subject property is residential and improved with a two-story, single-family residence; the property includes a swimming pool.
- 5) The Assessor made adjustments to the taxable value based on open space behind the property adding \$10,000 and for a swimming pool adding \$35,000.
- 6) The Assessor testified that the adjustment for the swimming pool is based on a range of 5 to 10 percent of the value of the subject property.
- 7) The sales range between \$402,000 and \$429,500, but the Assessor's recommended taxable value for the subject property is \$455,000.
- 8) The Taxpayer has the burden of proof pursuant to NAC 361.741.
- 9) The Assessor did not include any evidence in the record to support the land value.
- 10) The Assessor argued that the issue on appeal is the full cash value and if the taxable value does not exceed the full cash value, it should be upheld.
- 11) 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 has the authority to make an independent valuation of the property which may be different from any valuation proposed by either party.
- 4) The Taxpayer presented sufficient evidence to support a reduction in the taxable value.
- 5) The adjustment given to the swimming pool should be reduced to more accurately reflect the proper taxable value of the property in accordance with NRS 361.227.

6) 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 and by a preponderance of the evidence, the State Board decided by unanimous vote that the taxable value of the subject property shall be adjusted as follows:

2018-2019 Secured Roll	Taxable Value	
	Approved by County Board	Amended by State Board
Parcel Number APN 178-04-211-047		
Land	\$81,000	\$81,000
Improvements	\$374,000	\$352,000
TOTAL	\$455,000	\$433,000

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 1st DAY OF OCTOBER, 2018.


William D. Anderson, Secretary