



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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WILLIAM D. ANDERSON  
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In the Matter of	)	Case Nos.	18-138; 18-140, 18-142;
	)		18-144; 18-146
APNS 177-24-803-019; 177-24-808-020; 177-24-	)		
803-021; 177-24-803-023; 177-24-803-024	)		
	)		
Seaynoah Trust and	)		
Helen Jo Mayfield Living Trust	)		
PETITIONERS	)		
	)		
v.	)		
	)		
Michele W. Shafe	)		
Clark County Assessor	)		
RESPONDENT	)		
	)		
Appeal of the Decision of the Clark County	)		
Board of Equalization	)		

**NOTICE OF DECISION**

***Appearances***

Seaynoah Mayfield, Trustee, appeared on behalf of Seaynoah Trust and Helen Jo Mayfield Living Trust (Taxpayers).

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 2017-2018 supplemental 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 12, 2018, the Taxpayers petitioned the Clark County Board of Equalization (County Board) for a review of taxable valuation of real property. On or about February 24, 2018, the County Board held a hearing and reviewed the Taxpayers' petitions. The subject properties are custom home building lots on the north side of Hardin Dr. between Jessup Rd. and Kingston Rd. within the Serene Country Estates area of Henderson, Nevada. The County Board accepted the Assessor's recommendation for no changes to the total taxable value of the subject properties for the 2017-2018 supplemental roll. The Assessor's taxable value for each of the five lots is \$100,000. On or about March 14, 2018, the Taxpayer appealed to the State Board. The parties agreed to consolidate the cases.

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 Taxpayers have the burden of proof pursuant to NAC 361.741.
- 5) The Taxpayers presented new evidence that was not objected to by the Assessor. The State Board voted to admit the new evidence.
- 6) The Taxpayers testified that the subject properties can only use septic tanks as there is no sewer line available, and the subject properties must use a nitrate removal system for sewer which makes them less desirable for sale.
- 7) 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 Taxpayers timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter.
- 2) The Taxpayers and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The Taxpayers failed to meet their burden to show the County Board's decision was in error.
- 5) The taxable values for the subject properties do not exceed the full cash value and are lower than the comparable properties.
- 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 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 the subject properties. The Petitions are denied.

BY THE STATE BOARD OF EQUALIZATION THIS 1<sup>st</sup> DAY OF OCTOBER, 2018.

  
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William D. Anderson, Secretary