



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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|  |   |                 |
|--|---|-----------------|
| In the Matter of                             | ) | Case No. 19-109 |
|  | ) |                 |
| APN: 179-19-107-017                          | ) |                 |
|  | ) |                 |
| Ralph and Mary Jean Chadwick,                | ) |                 |
| PETITIONERS                                  | ) |                 |
|  | ) |                 |
| v.   | ) |                 |
|  | ) |                 |
| Briana Johnson                               | ) |                 |
| Clark County Assessor,                       | ) |                 |
| RESPONDENT                                   | ) |                 |
|  | ) |                 |
| Direct Appeal to State Board of Equalization | ) |                 |

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of the Petitioners, Ralph and Mary Jean Chadwick (Taxpayers).

Mary Ann Weidner and Lisa Logsdon appeared on behalf of the Respondent, the Clark County Assessor's Office (Assessor).

***Summary***

The matter of Taxpayers' petition for review of property valuation for the 2019-2020 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Henderson, Nevada, on July 29, 2019, after due notice to Taxpayers and Assessor.

On or about February 26, 2019, Taxpayers filed a direct appeal with the State Board of Equalization (State Board). The subject property is a residential single-family home located in Henderson, Nevada.

Pursuant to NAC 361.7014, the Department recommended that this matter be dismissed as it was not heard first by the Clark County Board of Equalization (County Board).

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, 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. Taxpayers and 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.
3. Taxpayers have the burden of proof pursuant to NAC 361.745.
4. Taxpayers did not file an appeal of the valuation of the subject property with the County Board.
5. Direct appeals to the State Board may be made when real or personal property is placed on the unsecured tax roll and was assessed after December 15 but before or on the following April 30.
6. Taxpayers' appeal is regarding the 2019-2020 secured roll and had to be challenged to the County Board no later than January 15 under NRS 361.356 and NRS 361.357.
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 State Board has authority to determine whether it has jurisdiction to hear a matter.
2. The State Board proceeded with the hearing in Taxpayers' absence pursuant to NAC 361.708(4)(a).
3. The State Board does not have jurisdiction over this property tax appeal for the 2019-2020 secured roll of the Assessor since the appeal was not first heard by the County Board.
4. 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 unanimously decided not to take jurisdiction over the appeal. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 16<sup>th</sup> DAY OF September 2019.

  
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Melanie Young, Secretary