



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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MELANIE YOUNG
Secretary

In the Matter of)	Case No. 19-118
)	
APN: 163-04-710-009)	
)	
Fred F. Alae, PETITIONER)	
)	
v.)	
)	
Briana Johnson)	
Clark County Assessor,)	
RESPONDENT)	
)	
Appeal of the Decision of the Clark County)	
Board of Equalization)	

NOTICE OF DECISION

Appearances

Fred F. Alae appeared by telephone on behalf of the Petitioner, Fred F. Alae (Taxpayer).

Jim Jacobs appeared on behalf of the Respondent, the Clark County Assessor's Office (Assessor).

Summary

The matter of Taxpayer's petition for review of property valuations 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 Taxpayer and Assessor. The subject property is a single-family home in Clark County, Nevada.

Taxpayer petitioned the Clark County Board of Equalization (County Board) for review of the taxable valuation of the subject property which was heard by the County Board on or about February 22, 2019. The County Board reduced the taxable value to \$500,000.

Taxpayer requested the admission of new evidence consisting of a brief. Assessor did not object. The State Board decided to allow the new evidence to be admitted.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value of the subject property in accordance with NRS 361.360, 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. Taxpayer 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.

4. The subject property is a 4,314 square foot single-family home built in 1990.

5. Taxpayer has the burden of proof according to NAC 361.741.

6. Taxpayer testified that the subject property suffered extensive water damage.

7. The County Board decided to reduce the taxable value from \$579,174 to \$500,000 due to obsolescence caused by the water damage.

8. Assessor presented the comparable sales analysis documented in the record.

9. 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. Taxpayer and Assessor are subject to the jurisdiction of the State Board.

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

3. The taxable value determined by the County Board properly accounted for the obsolescence and value of repairs.

4. Taxpayer failed to meet his burden of proof to show the County Board was in error.

5. 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 to uphold the County Board's decision to reduce the taxable value to \$500,000. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 11th DAY OF September, 2019.


Melanie Young, Secretary