



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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MELANIE YOUNG
Secretary

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| In the Matter of |) | Case No. 19-119 |
| |) | |
| APN: 190-19-810-156 |) | |
| |) | |
| Pan Family Trust, Edward and Leonie S. Pan |) | |
| Trustees, |) | |
| PETITIONER |) | |
| |) | |
| v. |) | |
| |) | |
| Briana Johnson |) | |
| Clark County Assessor, |) | |
| RESPONDENT |) | |
| |) | |
| Appeal from the Decision of the Clark County |) | |
| Board of Equalization |) | |

NOTICE OF DECISION

Appearances

Edward Pan appeared on behalf of the Petitioner, Pan Family Trust, Edward and Leonie Pan Trustees (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 real property valuation for the 2019-2020 secured roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City and Las Vegas, Nevada, on August 26, 2019, after due notice to Taxpayer and Assessor. The subject property is a residential home in Henderson, 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 8, 2019. The County Board accepted the Assessor's taxable value of \$757,483.

Taxpayer presented a summary of the evidence in the record. Assessor did not object to it being added to the record. The State Board did not consider the summary of the facts was new evidence. The summary presented by Taxpayer was added to the record.

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. 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.
3. Taxpayer has the burden of proof pursuant to NAC 361.741.
4. Taxpayer paid \$670,000 for the subject property on October 22, 2018 and the subject property had been listed on the multiple listing service for several months.
5. Assessor testified that the listing agent said the seller was motivated to sell, because he was moving.
6. Assessor presented evidence of comparable sales to support the taxable value of \$757,483.
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. 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 comparable sales support Assessor's taxable value.
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 by a preponderance of the evidence, the State Board decided by a vote of 3-2 to accept the County Board's decision for no change to the total taxable value for the subject property. The petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 10th DAY OF October, 2019.


Melanie Young, Secretary