



**STATE OF NEVADA  
STATE BOARD OF EQUALIZATION**

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**MELANIE YOUNG**  
Secretary

In the Matter of	)	Case No. 19-126
	)	
APN: 178-27-414-004	)	
	)	
Simon Family Trust,	)	
PETITIONER	)	
	)	
v.	)	
	)	
Briana Johnson	)	
Clark County Assessor,	)	
RESPONDENT	)	
	)	
Appeal from the Decision of the Clark County)	)	
Board of Equalization	)	

**NOTICE OF DECISION**

***Appearances***

Marcy Simon appeared on behalf of the Petitioner, Simon Family Trust (Taxpayer).

David King and 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 custom residential 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 upheld Assessor's values finding that Taxpayer had not met its burden.

Taxpayer requested the admission of new evidence consisting of real estate agent testimony and documents. The State Board voted not to allow additional testimony from a real estate agent, but based on Assessor not objecting to the documents, the documents were 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 17,140 square foot custom home located in the gated community of McDonald Highlands.
5. Taxpayer has the burden of proof according to NAC 361.741.
6. Taxpayer argued that the taxable value should be based on the actual cost of construction and price for the purchase of the lot which was less than indicated on the Assessor's records due to developer credits.
7. Assessor presented the comparable sales analysis documented in the record.
8. 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.

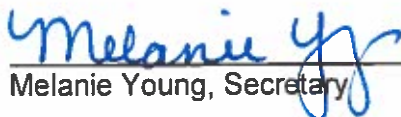
## CONCLUSIONS OF LAW

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. Assessor's taxable value was determined by using the required method in NRS 361.227 and it does not exceed full cash value.
4. Taxpayer failed to meet its burden of proof to show the County Board's decision 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 uphold the Assessor's taxable value of \$9,395,014. 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