



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

STEVE SISOLAK
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

MELANIE YOUNG
Secretary

In the Matter of)	Case No. 19-128
)	
APN: 191-14-616-021)	
)	
Vincent K. Chu and Hong Ling Li,)	
PETITIONERS)	
)	
v.)	
)	
Briana Johnson)	
Clark County Assessor,)	
RESPONDENT)	
)	
Appeal from the Decision of the Clark County))	
Board of Equalization)	

NOTICE OF DECISION

Appearances

Vincent Chu appeared on behalf of the Petitioners, Vincent K. Chu and Hong Ling Li (Taxpayers).

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

Summary

The matter of Taxpayers' 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 Taxpayers and Assessor. The subject property is a single-family home in Clark County, Nevada.

Taxpayers 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 upheld the Assessor's taxable value.

Taxpayers requested the admission of new evidence that was not provided to the County Board but was available to provide to the County Board. The State Board decided not 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. 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.
4. The subject property is a single-family home built in 2017.
5. Taxpayers have the burden of proof according to NAC 361.741.
6. Assessor presented the comparable sales analysis documented in the record.
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. Taxpayers 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. Taxpayers failed to meet their burden of proof that 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 Assessor's taxable value of \$515,649. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 16th DAY OF September 2019.


Melanie Young, Secretary