



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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MELANIE YOUNG  
*Secretary*

In the Matter of	)	Case No. 19-141
	)	
APN 162-27-714-038	)	
	)	
Shannon McDaniel	)	
PETITIONER	)	
	)	
v.	)	
	)	
Briana Johnson,	)	
Clark County Assessor	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the Clark County	)	
Board of Equalization	)	

**NOTICE OF DECISION**

***Appearances***

Shannon McDaniel appeared on behalf of the Petitioner, Shannon McDaniel (Taxpayer).

Jim Jacobs and John Becker 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.

Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of the taxable valuation of her real property. On or about February 22, 2019, the County Board held a hearing and reviewed Taxpayer's petition. The County Board accepted the Assessor's recommendation to hold the total taxable value of the subject property at \$90,934. On or about March 14, 2019, Taxpayer appealed to the State Board.

Taxpayer offered new evidence consisting of notes and photographs that existed prior to the hearing before the County Board. Assessor objected to the admission of new evidence. The State Board voted not to admit the new evidence.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, 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. Taxpayer has the burden of proof pursuant to NAC 361.741.
5. The subject property is residential and improved with a 1,080 square foot, single-story residence.
6. Taxpayer testified that she did not attend the hearing before the County Board, because she did not get notice of the hearing.
7. Assessor presented evidence that the properties to which the subject property were compared in assessing its value were at various stages of remodel and Taxpayer's value is at the lower end of the comparable sales.
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. Taxpayer failed to meet her burden to show the County Board's decision was in error.
4. The taxable value for the subject property of \$90,934 does not exceed full cash value and is supported by the comparable sales analysis.
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 a preponderance of the evidence, the State Board decided by a unanimous vote to uphold the County Board's decision to accept the Assessor's recommendation for no change to the total taxable value of \$90,934. 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  
Case No. 19-141, Shannon McDaniel  
Notice of Decision