



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. 19-163
)	
Tumi Stores Inc.,)	
PETITIONER)	
)	
v.)	
)	
Briana Johnson)	
Clark County Assessor,)	
RESPONDENT)	
)	
Direct Appeal to the State Board of)	
Equalization)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of the Petitioner, Tumi Stores Inc. (Taxpayer).

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

Summary

The matter of Taxpayer's petition for review of personal property valuation for the 2018-2019 Unsecured 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 filed a direct appeal to the State Board on May 15, 2019.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the personal property, 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 361.735.

4. 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. The State Board proceeded with the hearing in Taxpayer's absence pursuant to NAC 361.708(4)(a).

2. Taxpayer failed to meet its burden of proof that the Assessor's taxable value is in error.

3. 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 unanimously decided to accept the Assessor's taxable value. The Petition is denied.

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



Melanie Young, Secretary