



**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. 19-167
)	
APN: 001-16-602-033)	
)	
Briana Johnson)	
Clark County Assessor,)	
PETITIONER)	
)	
v.)	
)	
Notrivo, LLC,)	
RESPONDENT)	
)	
Direct Appeal to the State Board of)	
Equalization)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of the Respondent, Notrivo, LLC (Taxpayer).

Jim Jacobs appeared on behalf of the Petitioner, the Clark County Assessor's Office (Assessor).

Summary

The matter of the Assessor's petition for review of a change to the tax roll pursuant to NRS 361.769 for property escaping taxation 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 commercial improved with a medical office building in Clark County, Nevada.

FINDINGS OF FACT

1. The State Board is an administrative body created pursuant to NRS 361.375.
2. The State Board is authorized to hear requests to add property to the tax rolls pursuant to NRS 361.769.
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. Assessor testified that a large addition to the building was constructed on the subject property but was not added to the property tax record.

5. Assessor sent a certified letter to Taxpayer noticing Taxpayer that the property escaped taxation for the improvements for the tax years 2015-16, 2016-17, 2017-18 and 2018-19 and that the State Board would be asked to allow the Assessor to place the adjusted assessed improvement values on the secured tax rolls for those years.

6. Taxpayer's representative, Razi Noor, attended the hearing prior to the matter being called, but left word with the Department that he was in agreement with the taxable values.

CONCLUSIONS OF LAW

1. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. This matter is properly before the State Board pursuant to NRS 361.769(3)(b).
3. The Assessor complied with the requirements of NRS 361.769(4) by noticing Taxpayer of the assessment.

DECISION

The State Board, by unanimous vote, granted the Assessor's petition. The adjusted improvement value for the subject property may replace the previous improvement values on the secured tax rolls as follows:

Fiscal Year	Previous Improvement Value	Adjusted Improvement Value
2015-16	56,697	184,021
2016-17	57,201	141,063
2017-18	56,674	139,862
2018-19	55,022	135,909

The Clark County Comptroller is instructed to change the improvement values on the secured rolls of the county consistent with this decision.

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


Melanie Young, Secretary