



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

STEVE SISOLAK  
*Governor*

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MELANIE YOUNG  
*Secretary*

|   |   |                 |
|---|---|-----------------|
| In the Matter of                              | ) | Case No. 20-157 |
|   | ) |                 |
| APN: 163-19-211-009                           | ) |                 |
|   | ) |                 |
| Red Rock Pointe Retirement Community,         | ) |                 |
| LLC,  | ) |                 |
| PETITIONER                                    | ) |                 |
|   | ) |                 |
| v.  | ) |                 |
|   | ) |                 |
| Briana Johnson                                | ) |                 |
| Clark County Assessor,                        | ) |                 |
| RESPONDENT                                    | ) |                 |
|   | ) |                 |
| Appeal from the Decision of the Clark County) | ) |                 |
| Board of Equalization                         | ) |                 |

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of the Petitioner, Red Rock Pointe Retirement Community, LLC (Taxpayer).

No one appeared on behalf of the Respondent, Clark County Assessor (Assessor).

***Summary***

The matter of Taxpayer's petition for review of property valuation for the 2020-2021 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing via Zoom meeting (in accordance with Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and by Directive 029) on August 24, 2020, after due notice to the Taxpayer and the Assessor. The subject property is a multi-family residential retirement community.

On or about March 16, 2020, Taxpayer filed an appeal with the State Board of Equalization (State Board) from a decision of the Clark County Board of Equalization ("County Board"). Pursuant to NAC 361.7014, the Department recommended that this matter be dismissed as it was not filed timely.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, 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, as may have been amended by the Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and Directive 029).
3. Taxpayer's petition for appeal from the decision of the County Board was due to the State Board on or before March 10, 2020.
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 has authority to determine whether it has jurisdiction to hear a matter.
2. The State Board proceeded with the case in Taxpayer's absence in accordance with NAC 361.708.
3. Taxpayer has the burden of proof pursuant to NAC 361.741.
4. Taxpayer must show circumstances beyond its control caused it to file the petition for appeal with the State Board after the March 10, 2020 deadline.
5. No evidence was presented to the State Board to justify it take jurisdiction to hear this matter.
6. 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 not to take jurisdiction over the appeal. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 21<sup>st</sup> DAY OF October, 2020.

  
\_\_\_\_\_  
Melanie Young, Secretary



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In the Matter of )  
 ) Case No. 20-156  
APN: 177-34-701-034 )  
 )  
Cactus Valley Retirement Community, LLC, )  
PETITIONER )  
 )  
v. )  
 )  
Briana Johnson )  
Clark County Assessor, )  
RESPONDENT )  
 )  
Appeal from the Decision of the Clark County )  
Board of Equalization )

NOTICE OF DECISION

***Appearances***

No one appeared on behalf of the Petitioner, Cactus Valley Retirement Community, LLC (Taxpayer).

Mary Ann Weidner appeared on behalf of the Respondent, Clark County Assessor (Assessor).

***Summary***

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Melanie Young, Secretary