



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

STEVE SISOLAK
Governor

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MELANIE YOUNG
Secretary

In the Matter of)	Case No. 20-168
)	
APN: 178-04-701-001)	
)	
Sunset and Whitney, LLC,)	
PETITIONER)	
)	
v.)	
)	
Briana Johnson)	
Clark County Assessor,)	
RESPONDENT)	
)	
Direct Appeal to State Board of Equalization)	

NOTICE OF DECISION

Appearances

John Macaluso appeared on behalf of Sunset and Whitney, LLC (Taxpayer).

Mary Ann Weidner appeared on behalf of the 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 commercial retail center in Henderson, Nevada.

On or about April 24, 2020, Taxpayer filed a direct appeal with the State Board of Equalization (State Board). Pursuant to NAC 361.7014, the Department recommended that this matter be dismissed as it was not heard first by the Clark County Board of Equalization (County Board).

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 did not file an appeal of the valuation of the subject property with the County Board.
4. Direct appeals to the State Board may be made when real or personal property is placed on the unsecured tax roll and was assessed after December 15 but before or on the following April 30.
5. Taxpayer's appeal is regarding the 2020-2021 secured roll and had to be challenged to the County Board no later than January 15 under NRS 361.356 and NRS 361.357.
6. 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.

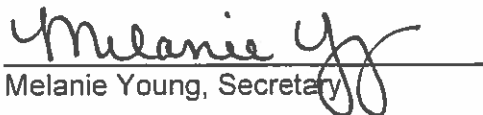
CONCLUSIONS OF LAW

1. The State Board has authority to determine whether it has jurisdiction to hear a matter.
2. Taxpayer has the burden of proof pursuant to NAC 361.745.
3. Taxpayer must show there are substantial circumstances beyond the control of the Taxpayer as to why it did not appeal to the County Board.
4. No evidence was presented to the State Board to justify it take jurisdiction to hear this matter.
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 unanimously decided not to take jurisdiction over the appeal. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 20th DAY OF October, 2020.


Melanie Young, Secretary