



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES  
*Secretary*

In the Matter of	)	Case No. 21-150
APN: 138-15-510-005	)	
Sunrise MountainView Hospital,	)	
c/o HCA, Inc.,	)	
PETITIONER	)	
v.	)	
Clark County Assessor,	)	
RESPONDENT	)	
Appeal from Decision of the Clark County	)	
Board of Equalization	)	

NOTICE OF DECISION

**Appearances**

Neil Wolfe appeared on behalf of the Petitioner, Sunrise MountainView Hospital (Taxpayer).

Thomas Walusek appeared on behalf of the Respondent, Clark County Assessor (Assessor).

**Summary**

The matter of the Taxpayer's petition for review of property valuation for real property on the 2021-2022 secured roll came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada on July 19, 2021. The Clark County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 22, 2021. The County Board accepted the Assessor's taxable value of \$127,783,531. The subject property is a hospital.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value of the subject 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. 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. Taxpayer stated the central energy plant is at the end of its useful life and the cost to replace it is over \$5,000,000. Taxpayer asked for the cost to replace the central energy plant to be taken off of the taxable value.

6. The depreciation applied to the improvements adequately covers the replacement of the central energy plant.

7. Assessor's income approach and comparable sales support a market value higher than the taxable value.

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 its burden to show the County Board's decision was in error.

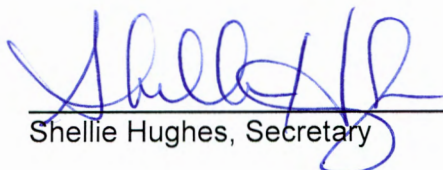
4. The taxable value for the subject property does not exceed full cash value and is supported by the record.

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 for no change to the taxable value determined by the Assessor. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 29<sup>th</sup> DAY OF September, 2021.

  
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Shellie Hughes, Secretary