



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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SHELLIE HUGHES
Secretary

In the Matter of)	Case No. 21-154
APN: 162-16-814-040)	
Nassrin Barabi Revocable Trust,)	
PETITIONER)	
v.)	
Clark County Assessor,)	
RESPONDENT)	
Appeal from Decision of the Clark County)	
Board of Equalization)	

NOTICE OF DECISION

Appearances

Nassrin Barabi appeared on behalf of the Petitioner, Nassrin Barabi Revocable Trust (Taxpayer).

Karen Slaughter 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 Carson City and via Zoom on August 30, 2021. The Clark County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 10, 2021. The County Board accepted the Assessor's recommendation to reduce the taxable value from \$2,492,388 to \$2,174,209. The subject property is a residential high-rise condominium. The State Board admitted Taxpayer's new evidence.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value for 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. The subject property is residential, one-story condominium located on 7th floor of South Tower Park Towers at 1 Howard Hughes Center #703, Las Vegas.

6. Taxpayer presented evidence showing the residence is not complete or habitable.

7. Assessor presented evidence of comparable sales to support the taxable value.

8. After inspecting the subject property, Assessor reduced the percent complete from 100% to 75%.

9. The subject property is less than 75% complete based on the evidence provided.

10. Taxpayer did not provide bids that were detailed enough to identify the cost of the work to be completed to achieve 100% completion.

11. 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. The Assessor's taxable value exceeds full cash value of the subject property.

4. A 50% reduction to the improvement value is reasonable even though it includes the common area improvements.

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 reduce the County Board's valuation from \$2,174,209 to a taxable value of \$1,779,816. The Petition is granted. The 2021-2022 secured roll shall be amended to reflect a taxable value of \$1,779,816 for the subject property with the reduction being applied to the improvement value.

BY THE STATE BOARD OF EQUALIZATION THIS 26th DAY OF January, 2022.



Shellie Hughes, Secretary