



Meeting Law at NRS 241.020. The Department provided evidence to show the Taxpayer received notice of the hearing. See *Tr.*, 6-4-13, p. 15, ll. 6-9; *Record*, SBE page 75.

- 4) The subject property is a one-story, single-family residence containing 1,836 square feet, built in 2004, with an additional 250 square foot casita, pool, and spa; and located on a golf course view lot in Sun City Anthem, Henderson, Clark County, Nevada. See *Record*, SBE page 67; 69-71; *Tr.*, 6-4-13, p. 15, ll. 17-20.
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$355,308 be upheld for the 2013-2014 secured roll. See *Record*, SBE pages 11 and 73; *Tr.* 6-4-13, p. 15, ll. 21-22.
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The contract of sale was shown to be a non-arms' length sale. See *Tr.*, 6-4-13, p. 16, l. 16 through p. 17, l. 8
- 7) The State Board affirmed the decision of the County Board. See *Tr.*, 6-4-13, p. 17, ll. 16-25.
- 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) The Taxpayer timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter. NRS 361.360.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) The State Board has the authority to determine the taxable values in the State. NRS 361.395.
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *Pittsburg Silver Peak Gold Mining Co. v. Tax Commission*, 49 Nev. 46, 54-55 (1925).
- 6) The assessed value as previously determined by the County Board is 35% of taxable value as required by NRS 361.225.
- 7) 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

The Petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 1 DAY OF AUGUST, 2013.

  
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Christopher G. Nielsen, Secretary  
CGN/ter