



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
NIELSEN
Secretary

In the Matter of)
)
 Roger Anderson)
 APN: 138-26-310-035)
 Clark County, Nevada)
 PETITIONER)
) Case No. 12-111
 Michele Shafe)
 Clark County Assessor)
 RESPONDENT)
)
 Appeal of the Decision of the)
 CLARK COUNTY)
 BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Roger Anderson appeared on behalf of himself (Taxpayer).

Jeff Bonesteel appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2012-13 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on August 29, 2012 after due notice to the Taxpayer and the Assessor.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, 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) The Taxpayer and the 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) The subject property consists of a 1,920 square foot, two-story, single-family residence built in 1978, with a 480 square foot garage; and located on a .11 acre lot on Dolores Drive near Rainbow and Washington in Las Vegas, Clark County, Nevada. *See Tr., 8-29-12, p. 71, ll. 9-13; Record, SBE pages 23-24; 27-29.*
- 5) The Clark County Board of Equalization (County Board) reduced the total taxable value of \$83,777 to \$73,777 for the 2012-2013 secured roll. *See Record, SBE pages 12; 23; 31.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the sales used by the Assessor were comparable to the subject property with regard to size, quality, condition, utility and were a fair representation to the subject property. *See Tr., 8-29-12, p. 82, l. 23 through p. 84, l. 16.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 8-29-12, p.84, l. 22 through p. 85, l. 10.*
- 8) The assessed value as previously determined by the County Board is 35% of taxable value.
- 9) 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.

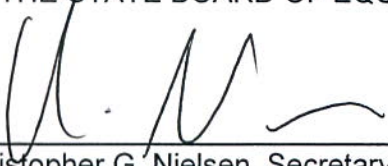
CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the State Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2012-2013 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2012-2013 tax year.
- 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

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 28th DAY OF NOVEMBER, 2012.



Christopher G. Nielsen, Secretary
CGN/ter

**ASSESSOR DECISION LETTER
CERTIFIED MAIL RECEIPT
DELIVERY CONFIRMATION**

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>X</p> <p>B. Received by (Printed Name) C. Date of Delivery</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p> <p style="text-align: center; font-size: 1.2em; opacity: 0.5;">RECEIVED DEC 11 2012 State of Nevada Department of Taxation</p>
<p>1. Article Addressed to:</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Michele Shafe 500 S Grande Central Pkwy-2nd Floor Las Vegas, NV 89155</p> </div>	<p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>2. Article Number (Transfer from service label)</p>	<p style="font-size: 1.2em; text-align: center;">7009 2250 0004 3575 1956</p>
<p>PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540</p>	

Tracking #: 7009 2250 0004 3575 1956 Hearing Date: August 29, 30 & 31, 2012

SBE Case No: 12-105, 12-106, 12-107, 12-108, 12-109, 12-110, 12-111, 12-112, 12-113, 12-114, 12-115, 12-116, 12-117, 12-136, 12-138, 12-139, 12-140, 12-164, 12-168, 12-169, 12-211, 12-212, 12-213, 12-214, 12-215, 12-216, 12-217, 12-243, 12-248, 12-251, 12-252, 12-254, 12-255, 12-256, 12-257, 12-258, 12-262, 12-263, 12-265, 12-299, 12-300, 12-301, 12-351, 12-352, 12-353, 12-354, 12-357, 12-366, 12-393, 12-418, 12-421, 12-428, 12-433, 12-434, 12-444, 12-449, 12-452, 12-453, 12-491, 12-492