



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL  
*Governor*

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7921  
Telephone (775) 684-2160

CHRISTOPHER G.  
NIELSEN  
*Secretary*

In the Matter of )

Michele Shafe )  
Clark County Assessor )  
PETITIONER )

Jen Kai and Agres Y. Kung )  
APN: 137-36-617-002 )  
Clark County, Nevada )  
RESPONDENT )

Appeal of the Decision of the )  
CLARK COUNTY )  
BOARD OF EQUALIZATION )

Case No. 12-161

**NOTICE OF DECISION**

***Appearances***

Earlene Beard and Laurie Schneider appeared on behalf of the Clark County Assessor's Office (Assessor).

Jen Kai Kung appeared on behalf of Jen Kai and Agres Y. Kung (Taxpayer).

***Summary***

The matter of the Assessor'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 June 13, 2012 after due notice to the Assessor and the Taxpayer.

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 6,261 square foot, two-story single-family residence with a 595 square foot garage built in 2005, and located on .55 acre lot with a golf view and pool on Summit Canyon Drive in Summerlin, Clark County, Nevada. *See Tr., 6-13-12, p. ; Record, SBE pages 26-29, and 31.*
- 5) The Clark County Board of Equalization (County Board) reduced the total taxable value of \$1,309,666 to \$940,000 plus the common element value of \$6,506 for the 2012-2013 secured roll. *See Record, SBE pages 8, 33-34.*
- 6) The Assessor presented sufficient evidence to support a value different from that established by the County Board. The State Board found the value per square foot for the improvements should be about \$190.25 a square foot based on the average of all four comparable properties in exhibit A (sic, "B"). *See Tr., 6-13-12, p. 34, ll. 7-17; p. 36, ll. 1-6.*
- 7) The State Board found the taxable value of the subject property should be increased to \$1,100,000 plus the common area value of \$6,506 and applying the increase to the taxable value of the improvements. *See Tr., 6-13-12, p. 36, l. 10 through p. 37, l. 2.*
- 8) The assessed value as adjusted by the State 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, as adjusted, at the proper taxable value in accordance with NRS 361.227.
- 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

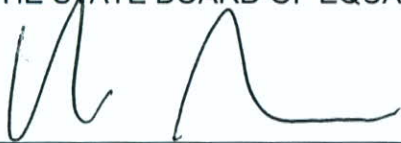
The Petition of the Assessor is granted based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

#### 2012-2013 Secured Roll

Parcel Number 137-36-617-002	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$204,000	\$204,000	\$71,400	\$71,400
Improvements	\$736,000	\$896,000	\$257,600	\$313,600
<b>Common element</b>	<b>\$6,506</b>	<b>\$6,506</b>	<b>\$2,277</b>	<b>\$2,277</b>
<b>TOTAL</b>	<b>\$946,506</b>	<b>\$1,106,506</b>	<b>\$331,277</b>	<b>\$387,277</b>

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 22 DAY OF AUGUST, 2012.



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Christopher G. Nielsen, Secretary  
CGN/ter